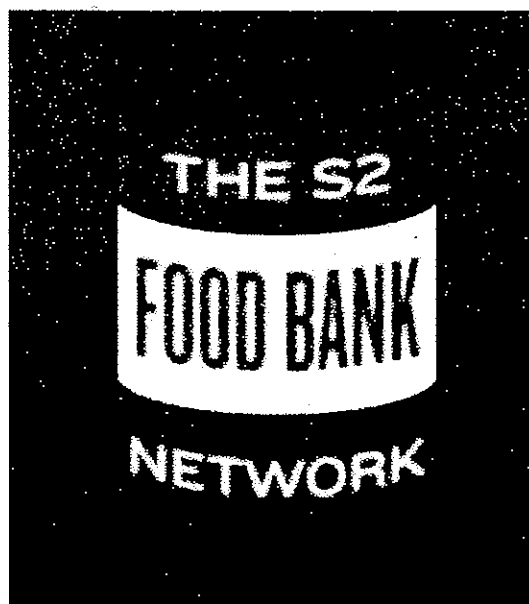


S2 Food Poverty Network

Financial statements
for the year ended 31 December 2022



Charity number: 1162137



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S2 Food Poverty Network Contents

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**S2 Food Poverty Network
Legal and Administrative Information**

Charity number	1162137
Trustees	S Loveitt - Treasurer to March 2022 J Le Corney D Matthews - Secretary from March 2022 J Hull - Co Chairperson T Gallagher - Treasurer from March 2022 J Whyns Rev Sibylle Eva Nothhelfer-Batten Sioned-Mair Richards C McKee - appointed 19 September 2022 G Roberts - appointed 19 September 2022
Registered office	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
Bankers	The Co-operative Bank Po Box 250 Skelmerdal WN8 6WT
Independent examiner	C Phelps employee of Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network
Trustees' annual report
for the year ended 31 December 2022**

The charity is run according to its constitution which was adopted on 11 September 2013 and amended on 19 May 2015. It became registered as a charity on 11 June 2015.

Objectives and activities

The charity's objects are the prevention or relief of poverty, in particular among people living within the S2 postcode area of Sheffield, by the provision of emergency food parcels, items, services and facilities to individuals in financial need.

Achievements and performance

We continue to keep detailed, good records. These inform my report. We weigh all incoming donations and outgoing parcels of food. We know how many clients we help each week. We know the reasons why each individual has fallen into food poverty. Normally a client will come 12 times to Food Bank for emergency support. This will be followed, in most continuing cases, by 26 weeks' help from Food Club.

In 2022, S2 Food Bank and Food Club combined gave support on this basis on 6,530 occasions. The comparative total for 2021 was 5405. The 2021 totals were, however, greatly affected by Covid lockdowns which reduced access and take-up.

In February 2022 all Covid-related restrictions in England were ended. We cautiously began to restore many of our pre-Covid routines. As the need for our support began to return to pre-Covid levels, we changed some routines. Here I pay tribute to the work of Sue Rose, our manager, who led on these changes, and, of course, to our numerous helper volunteers who made them work.

The first major change was to open Food Bank on one, rather than two, weekly occasions of 2 hours. This was more efficient but depended on very swift packing of parcels after clients select their preferences. Previously, each client's bags were packed in a small room lined with shelves. To effect this acceleration in packing, we invested in 20 large, wheeled racks which we began to arrange in three rows in the large hall. The racks were sequenced according to the sheets of client choice/preference. We also bought numerous shopping trolleys which packers would fill moving along the three rows of racks.

The second major change was that we began to accept clients who self-referred. Formerly we required referral by a "reputable person". During Covid, with isolation and distancing, such referrals were difficult for clients to pursue. Now, we developed a new practice: the self-referrer was helped but required, if emergency help was needed, to bring proof of circumstances on their next visit.

S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2022

Achievements and performance continued

Food Club also operated on Wednesdays but before Food Bank. Our bi-monthly management/trustees' meetings received clear reports on numbers and the developing practice of Food Club. Over the year the number of clients using Food Club rose from 11 to 30. We realised how much clients appreciated the greater element of personal choice of foods from Food Club and the sense of being a "shopper" again.

Our routines for Christmas 2021 had been seriously and adversely affected by Covid. Christmas 2022 marked a return to normality. We returned to the practice of giving ingredients for Christmas dinners, selected by clients, and collected by them to cook at home over Christmas. This was a real contribution to family and children's experience of a proper Christmas.

We also, for the first time, attempted to address the issue of fuel poverty. We know our clients well. Each will have explained their straitened circumstances to our managers, trained advisors or to Citizens Advice Bureau. We helped 49 households by contributing to their energy costs in the winter months prior to Christmas 2022. We would continue, and expand, this necessary help into 2023.

We became, as 2022 went on, increasingly aware of the pressures on many individuals and families, even those who had fully accessed Universal Credit and other benefit funding. The inflation rate for food and drink in the United Kingdom would reach 19 percent by April 2023. The UK inflation rate surged to 11.1 percent in October 2022, with the country in the grip of a serious cost of living crisis. The impact of this steep inflation was greatest, perhaps, on those in receipt of benefits as any commensurate increase in those benefits would not come through until April 2023.

Our Management Group in 2022, and since, has faced a continuing dilemma. 2021 had been dominated by Covid-related issues. We had been very effective, thanks in particular to John Le Corney, one of our trustees, in pursuing a range of grants to help charities mid-pandemic. Furthermore, demand for our food parcels actually fell during the pandemic. This was due both to the rigors of isolation and to temporary uplifts in available benefits. Thus we ended 2022 with a healthy positive balance in our financial reserves.

Here lies the dilemma. Our funds should be used to relieve food (and fuel) poverty. On the other hand, we simply do not know what is round the corner. We had used some of these reserves to deal with 2022's unpredicted food price inflation and a definite reduction in donated foods. We had also attempted to address fuel poverty as already explained. What, then, is the prudent way forward?

S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2022

Achievements and performance continued

We agreed, as a Management Group, to set a deficit budget for 2023. We plan carefully, and over time, to run down the reserves but know we need to keep an adequate buffer.

I have already explained three changes in practice made in 2022. (1) We moved to a single, Wednesday, day opening of Food Bank. (2) We began to accept, then carefully validate, self-referrals. (3) We sought to relieve fuel poverty as winter came.

I shall now describe two more significant changes the processes of which began in 2022 but will, we hope, lead to fruition in 2023:-

- Our discussions with clients showed that the most frequent reason for their food poverty was debt. Often a necessary but unforeseen expense was met by borrowing. Our established practice was to work with Citizens' Advice Bureau in offering debt management advice. Late in 2022, we began to work with Community Money Advice. CMA is training several of our volunteers as debt mentors. We see this development as a sensible strategy to address a key cause of local food poverty.
- We also developed a plan to open a Community Shop in vacant premises across the road from St. Swithun's. Such a shop would, we hope, offer follow-on from Food Bank which might well extend beyond the time-limited access to Food Club.

This report on S2 Food Poverty Network's activities in 2022 must include sincere expression of gratitude to our donors and volunteers. Without them we could not do our vital work. It would be inappropriate to mention names of individuals. Just let me say that, each time I attend a meeting or help as a volunteer, I am deeply impressed by the dedication, empathy and actions of the volunteers. Equally, I hail the generosity of donors: many have made regular collections of food or financial contributions over several years.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Funds are held only to allow the charity to continue to function month to month. There is no specific reserves policy in place at present.

Approved by the board of trustees on:

Signed: 

Print name: JOHN HULL

Date: 18/09/23

Position: Chair Trustees

**Independent examiners report to the trustees of
S2 Food Poverty Network ("the Charity")**

I report to the charity trustees on my examination of the accounts of S2 Food Poverty Network ("the Charity") for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of S2 Food Poverty Network you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the application Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 20/9/2023

Charlotte Phelps
Voluntary Action Rotherham Ltd
Community Accountancy
The Spectrum, Coke Hill
Rotherham
S60 2HX

**S2 Food Poverty Network
Statement of Financial Activities
for the year ended 31 December 2022**

Income from charitable activities:

	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
Donations	2 171,397	50,117	221,514	161,871	40,283	202,154
Grants	3 4,500	5,000	9,500	-	1,000	1,000
Donated food	4 101,078	-	101,078	47,358	-	47,358
TOTAL INCOME	276,975	55,117	332,092	209,229	41,283	250,512

Expenditure on charitable activities

Food	164,085	1,625	165,710	90,492	1,000	91,492
Gas/electric top ups	4,262	-	4,262	2,050	-	2,050
Staff Salaries	48,314	-	48,314	21,261	777	22,038
PayPal charges	212	-	212	403	-	403
Payroll fees	48	-	48	103	-	103
Stationery/Postage	2,248	-	2,248	1,506	-	1,506
Publicity and marketing	-	-	-	825	-	825
Advice contract	-	-	-	8,800	-	8,800
Telephone	169	-	169	148	-	148
Equipment	6,134	-	6,134	5,677	-	5,677
Independent Examiners fee	788	-	788	750	-	750
Insurance	443	-	443	446	-	446
St Swithuns	553	-	553	9,807	-	9,807
Volunteer expenses	303	-	303	738	-	738
Food Network: Covid-19 Appeal	-	-	-	(2,658)	39,873	37,215
Food Network: Network Appeal	23,790	1,830	25,620	-	-	-
Debt Relief	810	-	810	-	-	-
Bookkeeper fees	6,120	-	6,120	-	-	-
Uniforms	586	-	586	-	-	-
Office Expenses	1,338	-	1,338	-	-	-
CMA Expenses	1,701	-	1,701	-	-	-
Rent	5,581	-	5,581	-	-	-
Sundry expenses	288	-	288	338	-	338
TOTAL EXPENDITURE	267,775	3,455	271,230	140,686	41,650	182,336
Net income/expenditure	9,200	51,662	60,862	68,543	(367)	68,176
Transfers between funds	-	-	-	-	-	-
Net movement in funds	9,200	51,662	60,862	68,543	(367)	68,176
Total funds brought forward	240,993	410	241,403	172,450	777	173,227
Total funds carried forward	250,193	52,072	302,265	240,993	410	241,403

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

The comparative figures for each fund are shown in notes to the accounts.

**S2 Food Poverty Network
Balance Sheet
as at 31 December 2022**

	Notes	2022 £	2021 £
Current Assets			
Debtors	6	1,145	403
Cash at Bank and in hand		<u>304,138</u>	<u>241,750</u>
		305,283	242,153
Creditors - amounts due within one year	7	(3,018)	(750)
Net current assets		<u>302,265</u>	<u>241,403</u>
Net assets		<u>302,265</u>	<u>241,403</u>
Represented by:			
General Funds		250,193	240,993
Restricted Funds	8	52,072	410
Total funds	9	<u>302,265</u>	<u>241,403</u>

Approved by the board of trustees on:

Signed on their behalf by:

Signed: STRHUN

Date: 19/09/23

Print name: JOHN HULL
Trustee

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

S2 Food Poverty Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Donations and grants received for the general purposes of the Foodbank are included in unrestricted funds.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Goods donated and held as stock for distribution by the foodbank are recognised as incoming resources within voluntary income only when distributed, with an equivalent amount being included as resources expended.

Grant income is deferred if the period the monies relate to is specified or indicated by the funder.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Transfers between unrestricted and restricted funds are made accordingly when restrictions are either added to or removed from the potential use of the respective funds.

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2022

Fixed Assets

Where an asset has been funded via restricted funds, it will be capitalised and depreciated over its useful life, or the length of the project/funding which ever is shorter.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

2 Donations	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Individual donations	81,561	-	81,561	62,732
Other donations	4,493	-	4,493	3,920
Standing orders	82,855	-	82,855	77,046
Gift Aid received	-	-	-	15,893
S2 Food Club	2,489	-	2,489	2,280
Covid-19 Appeal	-	41,779	41,779	40,283
Network Appeal	-	1,830	1,830	-
Cost of Living Appeal	-	6,508	6,508	-
	<u>171,397</u>	<u>50,117</u>	<u>221,514</u>	<u>202,154</u>

Prior year income includes restricted donations for the Covid-19 appeal of £40,283.

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2022

3. Grants	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Places for People	2,500	-	2,500	-
Diocese of Sheffield	2,000	-	2,000	-
The Talent Fund	-	4,500	4,500	-
Sainsbury Neighbourhood Grant	-	500	500	1,000
	<u>4,500</u>	<u>5,000</u>	<u>9,500</u>	<u>1,000</u>

All income received from grants in 2021 was all attributable to restricted funds.

4 Donated goods

The Statement of Financial Activities includes the estimated value of food that has been donated and used by the S2 Food Poverty Network Foodbank.

The estimated cost of food has been calculated by weight at an average retail cost of £1.68 per kilogram. The weighing of food only commenced at the beginning of October 2015, once charitable status had been achieved.

5 Trustees and key management remuneration, benefits and expenses

Other than reimbursed expenses, trustees received no remuneration, benefits or expenses in this period (2021: £nil).

	2022	2021
	£	£
6 Debtors		
Prepayments	1,145	403
	<u>1,145</u>	<u>403</u>
7 Creditors		
Accruals	3,018	750
	<u>3,018</u>	<u>750</u>

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2022

8 Movement in funds

<u>2022</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
	£	£	£	£	£
Sainsbury Neighbourhood grant	-	500	500	-	-
Covid-19 Appeal	410	41,779	-	-	42,189
Cost of Living Appeal	-	6,508	-	-	6,508
Network Appeal	-	1,830	1,830	-	-
The Talent Fund	-	4,500	1,125	-	3,375
	410	55,117	3,455	-	52,072

<u>2021</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
	£	£	£	£	£
Albert Gubay Foundation	777	-	777	-	-
Sainsbury Neighbourhood grant	-	1,000	1,000	-	-
Covid-19 Appeal	-	40,283	39,873	-	410
	777	41,283	41,650	-	410

Sainsbury Neighbourhood Grant

Grant received for Christmas food.

Albert Gubay Foundation - Funding to support staff costs, food and storage costs.

Covid-19 Appeal

S2 Food Poverty Network has Operated as banker for the Sheffield Foodbank Network Covid-19 Appeal. Distributing donations which are annotated with "Covid-19 Appeal" in the payment reference to the 15 Foodbanks in Sheffield (including S2 Food Poverty Network).

Network Appeal

Funds relating to a combination of the Covid 19 Appeal and Cost of Living appeal.

Cost of Living Appeal

Funds received from donations which are then shared across the Network of Food Banks, particularly relating to the Cost of Living crisis.

The Talent Fund

Grant received under the aegis of 'Make Humanity Great Again' - to be used towards the group's charitable aims and objectives.

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2022

9 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2022
Current assets	253,211	52,072	305,283
Current liabilities	(3,018)	-	(3,018)
	250,193	52,072	302,265

<i>Prior year</i>	Unrestricted Funds	Restricted Funds	Total 2021
Current assets	241,743	410	242,153
Current liabilities	(750)	-	(750)
	240,993	410	241,403

10 Related party transactions

Rent totalling £5,581 was paid during the year to The Manor Parish, for which a trustee is the team rector (2021:nil)

There were no other related party transactions during the year (2021: none).