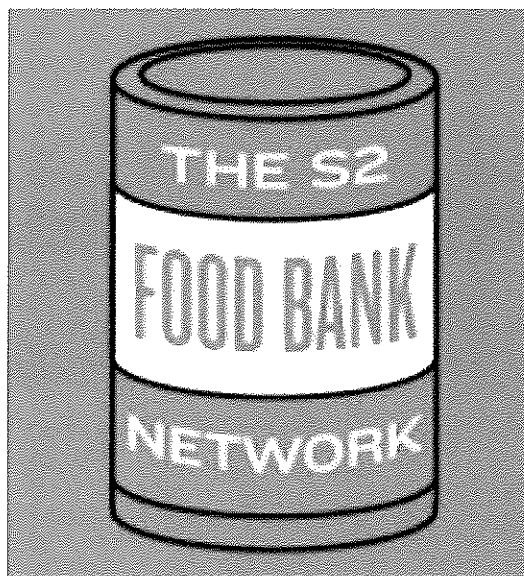


S2 Food Poverty Network

Financial statements
for the year ended 31 December 2023



Charity number: 1162137



The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

VAR Community Accountancy

S2 Food Poverty Network Contents

	Page
Legal and administrative information	3
Trustees' annual report	4 – 7
Independent examiners report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 – 16

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

Charity number 1162137

Trustees

J Le Corney
D Matthews - Secretary
J Hull - Co Chairperson
T Gallagher - Treasurer
J Whyms
Rev Sibylle Eva Nothhelfer-Batten
Sioned-Mair Richards
C McKee - appointed 19 September 2022
G Roberts
L Warren - appointed 18 September 2023
J Steinke - appointed 18 September 2023

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

K O'Reilly 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 2023**

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

a. The Overall Picture

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.

Our unit of measurement is "people fed". That is the number of individuals, or family members, who received provision for a week. For instance, a family of three attending Food Bank for four weeks would mean 12 "people fed". The overall data show that we gave 9900 weekly provisions in 2023. The equivalent figure for 2022 was 6530. We are addressing increasing need.

We know the reason for the food poverty of each client. 315 cited debt. 161 were simply short of money for essential expenditure. 24 were unemployed. 22 awaited delayed benefits. 14 were homeless, 4 were unknown, 4 were asylum seeking, 2 were seriously ill, 2 were allowed no recourse to public money.

b. Significant Changes in Practice

Our longstanding model, prior to 2023, was to give Food Bank assistance for up to 12 weeks as emergency support. If need continued beyond that timeframe, the client would be enrolled in our Food Club and receive help for up to 26 further weeks.

In March 2023, we opened our new Community Food Shop in premises across the road from our Food Bank base at St. Swithun's. We held a formal opening event in June to which donors and local leaders were invited. Wonderfully, Paul Edwards, son of Bill and Angie, fine volunteers who had died in the Covid epidemic, cut the ribbon.

Using our data and experience, we have now moved to a new model. This was the first of our significant changes in practice in 2023. We now more clearly see Food Bank provision as an emergency response. Clients, who often now are self-referred, spend around 4-6 weeks using Food Bank. During this time, they are asked to bring evidence of their need.

**S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2023**

Achievements and performance continued

If the need continues beyond 4-6 weeks, the client is invited to use the new Community Food Shop. He or she would pay £2.50 per week to use the Shop. The Shop is stocked with, not just tinned and preserved foods, but with fresh food (often from Fareshare), fruit and vegetables. Clients exercise greater, but guided, choice. Typically their £2.50 would secure food to a value, depending on family size, of around £40.

By the close of 2023, we were averaging 100 clients per week in the Food Bank and 108 per week in Food Shop. We have appointed a part time Shop manager.

Access to the Food Shop depends on the client cooperating as we seek to help him/her address the essential causes of their food poverty. Our attempt to address, and diminish or remove, the causes of individuals' food poverty is our second major change in practice during 2023.

I have already mentioned the most frequent reasons for referral: debt and the challenge of managing few financial resources to best effect. To address the issue of debt, we have subscribed to the charity, Community Money Advice. CMA's model suits our needs. They train S2 Food Bank volunteers as debt mentors. The mentors interview clients and make appropriate records. These data are then inputted to CMA's site. CMA experts then point the way forward.

We now have 6 volunteers trained as debt mentors. We have appointed a part-time worker to input the data on to CMA's website. By the end of 2023 our mentors were working on 47 "active" CMA cases. In several of these the likely outcome would be a Debt Relief Order (DRO). A DRO is a government approved method of dealing with personal debts which enables the debtor, with some restrictions, to make a fresh start.

Our deeper discussions with clients revealed that many were not in receipt of all the benefits to which they might be entitled. We have now appointed a benefits advisor. By the year end he had helped 21 clients. He secured Housing Support Fund grants, offered support to 9 clients in pursuit of disputed Personal Independence Payments, helped with one Disability Living allowance case and applied for one home improvement grant. In his first four months of activity, the benefits advisor secured an additional £7,626 for our clients.

We plan, early in 2024, to offer budgeting advice and courses.

c. Continuing, but enhancing, established practices

As in previous years, in late 2023 we provided Winter Fuel top-ups. In November, the first round of top-ups, we distributed £1,700 in £50 top-ups to 34 households. In our second (November-December) round we gave £100 to the households. There would be a third round in late January.

**S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2023**

Achievements and performance continued

We provided 75 Christmas family dinner parcels. The contents of these parcels were determined by family size/composition and by their choices of meats, garnishes, puddings etc.

We provided (sets of up to 8) presents for 75 children. Volunteers from several local businesses and our associated charities helped with wrapping presents. When our usual Father Christmas fell ill, Whirlow Hall Farm put us in touch with an excellent substitute!

d. The bi-monthly newsletter

Our Management Group, which includes Trustees, meets every two months. In May 2023, I began to post on the S2 Food Poverty Network Website, a Newsletter. This reported discussions, issues and trends which had emerged in our management meetings. I am now, thanks to a repeated invitation in these Newsletters, in grateful, more personal, contact with some 50 longstanding donors.

e. Donations and Trends

There are three routes by which we obtain the food distributed by Food Bank and Food Shop. Here are totals for 2023. In brackets are comparative figures for 2022:-

- 20,124 tonnes of food came via donations in kind. Often these foods came through local collecting groups. (25,499)
- 51,747 tonnes were purchased. These purchases were funded by standing order and other cash donation to Food Bank. (30,859)
- 16,746 tonnes came from Fareshare, the charity which distributes close-to-use-by foods from shop chains and restaurants. (15,582)

The comparative (2022 to 2023) figures show a drop in in-kind donations. (In 2022 we also received 34,666 tonnes as S2's share of central donations to the Sheffield Food Bank Network.) Our standing order and cash donations have held up well allowing us to increase the weight of purchased food.

f. Resolving a continuing dilemma

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.

We agreed, as a Management Group, to set a deficit budget for 2023. We planned carefully, and over time, to run down the reserves but knew we needed to keep an adequate buffer. We would spend on fuel top-ups, equipping and opening the Community Shop, developing strategies to address clients' debt issues and to secure their full benefit entitlements.

**S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2023**

Achievements and performance continued

Towards the end of 2023, we began to explore the possibility of sharing our (Community Shop) expertise and our access, via the Sheffield Food Banks' Network, to bulk buying, to several other smaller food charities operating within S2 or contiguous areas. We are seeking from them proposals to enhance their impact. We offer financial support for innovation and replicable models. The responses have been positive, if rather slow to move to positive action.

g. Deep, sincere thanks

This report on S2 Food Poverty Network's activities in 2023 must include sincere expression of gratitude to our donors, staff 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. I am convinced that we have blended to best effect the employment of several part-time employed leaders with the complementary energy of 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:

J R Hull

Print name:

JOHN HULL

Date: *18/9/2024*

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 2023.

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: 24/09/24

Karen O'Reilly
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 2023

Income from charitable activities:

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Donations	2 180,746	32,788	213,534	171,397	50,117	221,514
Grants	3 1,500	5,851	7,351	4,500	5,000	9,500
Donated food	4 65,898	-	65,898	101,078	-	101,078
TOTAL INCOME	248,143	38,639	286,783	276,975	55,117	332,092

Expenditure on charitable activities

Food	172,546	3,375	175,921	164,085	1,625	165,710
Gas/electric top ups	13,460	-	13,460	4,262	-	4,262
Staff Salaries	44,535	4,247	48,782	48,314	-	48,314
Depreciation	1,070	-	1,070	-	-	-
PayPal charges	199	-	199	212	-	212
Payroll fees	58	-	58	48	-	48
Stationery/Postage	200	-	200	2,248	-	2,248
Publicity and marketing	-	-	-	-	-	-
Advice contract	-	-	-	-	-	-
Telephone	1,435	-	1,435	169	-	169
Equipment	11,507	-	11,507	6,134	-	6,134
Independent Examiners fee	850	-	850	788	-	788
Insurance	822	-	822	443	-	443
Repairs and Maintenance	12,293	-	12,293	-	-	-
St Swithuns	130	-	130	553	-	553
Volunteer expenses	838	-	838	303	-	303
Shop Expenses	7,620	-	7,620	-	-	-
Food Network: Covid-19 Appeal	-	-	-	-	-	-
Food Network: Network Appeal	-	52,489	52,489	23,790	1,830	25,620
Debt Relief	-	90	90	810	-	810
Bookkeeper fees	6,120	-	6,120	6,120	-	6,120
Uniforms	707	-	707	586	-	586
Office Expenses	3,254	-	3,254	1,338	-	1,338
CMA Expenses	-	2,316	2,316	1,701	-	1,701
Rent	10,125	-	10,125	5,581	-	5,581
Sundry expenses	301	-	301	288	-	288
TOTAL EXPENDITURE	288,071	62,517	350,588	267,775	3,455	271,230
Net income/expenditure	(39,928)	(23,878)	(63,805)	9,200	51,662	60,862
Transfers between funds	-	-	-	-	-	-
Net movement in funds	(39,928)	(23,878)	(63,805)	9,200	51,662	60,862
Total funds brought forward	250,193	52,072	302,265	240,993	410	241,403
Total funds carried forward	210,266	28,194	238,459	250,193	52,072	302,265

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 2023**

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	6	5,934	-
Current Assets			
Debtors	7	2,000	1,145
Prepaid Expenses	8	8,491	-
Cash at Bank and in hand		<u>238,741</u>	<u>304,138</u>
		249,232	305,283
Creditors - amounts due within one year	9	(16,707)	(3,018)
Net current assets		<u>232,525</u>	<u>302,265</u>
Net assets		<u>238,460</u>	<u>302,265</u>
Represented by:			
General Funds		210,266	250,193
Restricted Funds	10	28,194	52,072
Total funds	11	<u>238,460</u>	<u>302,265</u>

0

Approved by the board of trustees on:

Signed on their behalf by:

Signed: 

Date: 18/04/2024

Print name: JOHN HULL
Trustee

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2023

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 2023

Fixed Assets

Where an asset has been purchased, it will be capitalised and depreciated on a straight line method over its useful life.

The following are standard useful lives for categories of fixed assets:

- Buildings: 50 years
- Equipment: 3-5 years
- Vehicles: 5 years
- Furniture: 10 years

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 2023 £	Total 2022 £
Individual donations	81,398	-	81,398	81,561
Other donations	6,324	-	6,324	4,493
Standing orders	76,022	-	76,022	82,855
Gift Aid received	12,537	-	12,537	-
S2 Food Club	4,466	-	4,466	2,489
Covid-19 Appeal	-	24,956	24,956	41,779
Network Appeal	-	3,131	3,131	1,830
Cost of Living Appeal	-	4,702	4,702	6,508
	<u>180,746</u>	<u>32,788</u>	<u>213,534</u>	<u>221,514</u>

Prior year income includes restricted donations for of £50,117.

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2023

3 Grants	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Places for People	-	-	-	2,500
ZM & GW Convalescent Trust	1,500	-	1,500	-
Diocese of Sheffield	-	-	-	2,000
CMA	-	5,851	5,851	-
The Talent Fund	-	-	-	4,500
Sainsbury Neighbourhood Grant	-	-	-	500
	<u>1,500</u>	<u>5,851</u>	<u>7,351</u>	<u>9,500</u>

Income received from Talent Fund & Sainsbury neighbourhood grant in 2022 was 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 (2022: £nil).

6 Tangible Fixed Assets

	Fixture, fittings & equipment
Cost	£
at 1 January 2023	-
Additions	7,005
Disposals	-
at 31 December 2023	<u>7,005</u>
Depreciation	
at 1 January 2023	-
Change during the period	1,070
Disposals	-
at 31 December 2023	<u>1,070</u>
Net Book Value at 31 December 2023	<u>5,934</u>
Net Book Value at 31 December 2022	<u>-</u>

	2023	2022
	£	£
7 Debtors		
Debtors	2,000	1,145
	<u>2,000</u>	<u>1,145</u>
	2023	2022
	£	£
8 Prepayments		
Prepayments	8,491	-
	<u>8,491</u>	<u>-</u>
	2023	2022
	£	£
9 Creditors		
Accruals	16,707	3,018
	<u>16,707</u>	<u>3,018</u>

The page below has been left blank intentionally

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2023

10 Movement in funds

<u>2023</u>	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
	£	£	£	£	£
Sainsbury Neighbourhood grant	-	-	-	-	-
Covid-19 Appeal	42,189	24,956	-	-	67,145
Cost of Living Appeal	6,508	4,702	-	-	11,209
Network Appeal	-	3,131	52,489	-	(49,358)
CMA	-	5,851	6,653	-	(802)
The Talent Fund	3,375	-	3,375	-	-
	52,072	38,639	62,517	-	28,194

<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

Sainsbury Neighbourhood Grant

Grant received for Christmas food.

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).

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.

Network Appeal

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

CMA

Grant received from South Yorkshire Community Foundation towards CMA debt monitoring.

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 2023

11 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2023
Current assets	221,038	28,194	249,232
Current liabilities	(16,707)	-	(16,707)
	204,331	28,194	232,525

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

12 Related party transactions

Rent totalling £6,418.61 was paid during the year to The Manor Parish, for which a trustee is the team rector (2022: £5,581)

There were no other related party transactions during the year (2022: none).