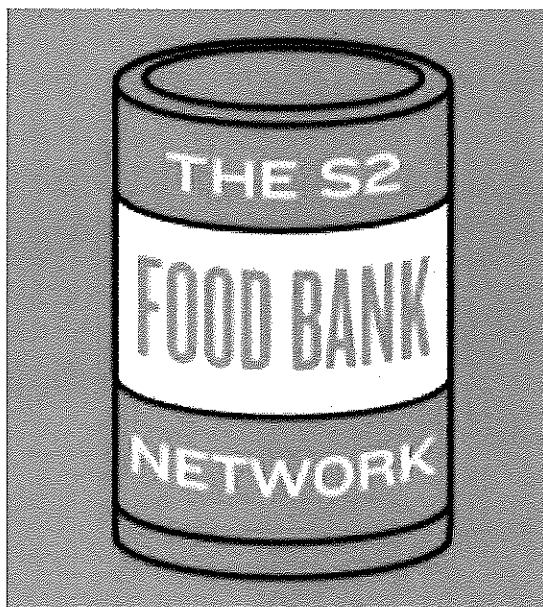


S2 Food Poverty Network

Financial Statements

for the year ended 31 December 2025



Charity number: 1162137



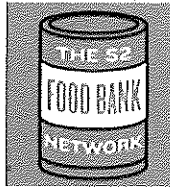
The Spectrum, Coke Hill, Rotherham, S60 2HX
Tel: 01709 829821 Fax: 01709 829822
Email: admin@varotherham.org.uk Web: www.varotherham.org.uk

S2 Food Poverty Network Contents

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

Charity number	1162137
Trustees	J Le Corney D Matthews - Secretary J Hull - Chairperson J Whyms Sioned-Mair Richards G Roberts L Warren J Steinke M Booth - Appointed July 2025 M Lowe - Appointed July 2025 S Short - Appointed July 2025
Treasurer	G Roberts
Registered office	St Aidan's Church and Community Centre 2 Manor Lane Sheffield S2 1UF
Bankers	The Co-operative Bank Po Box 250 Skelmersdale WN8 6WT
Independent examiner	Melvyn Revitt Voluntary Action Rotherham The Spectrum Coke Hill Rotherham S60 2HX



**S2 Food Poverty Network
Trustees' annual report
for the year ended 31 December 2025**

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 shows that we gave 8,612 weekly provisions in 2025.

We know the reason for the food poverty of each client. Just below half cited debt. Just below half were simply short of money for essential expenditure. Significant numbers were unemployed, awaiting delayed benefits or homeless. Smaller numbers were asylum seeking, or refugees.

b. Clarity in our approach

In March 2023, we had opened our new Community Food Shop in premises across the road from our Food Bank base at St. Swithun's. 2025 was the second full year of operation of our new model. Our new twin approach (Food Bank and Community Food Shop) represented strategies to relieve food poverty (the Bank) and then to address underlying causes of that poverty (Community Shop).

Clients, who often now are self-referred, spend around 4 weeks using the Food Bank in St Swithun's. Or volunteers are friendly and go out of their way to make clients feel welcome and valued. We win trust.

If the need continues beyond 4-6 weeks, the client is invited to use the new **Community Food Shop**. S/he pays a nominal amount per week to use the Shop. The Shop is stocked with, not just tinned and preserved foods, but with fresh food, fruit and vegetables, plus hygiene items. Clients exercise greater, but guided, choice.

S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2025

Achievements and performance continued

c. Addressing the underlying causes of food poverty

The most frequent reasons for referral to Food Bank, and subsequent access to Food Shop are (a) debt and (b) the challenge of accessing a full range of benefits to which the client might be entitled. 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 have a number of volunteers trained as debt mentors. They, in 2025, completed 27 Debt Relief Orders. A DRO is a government approved method of dealing with personal debts which enables the debtor, with some restrictions, to make a fresh start. These, in value, totalled £225,354 in cancelled debts. A further 8 DROs are in process and near completion.

Our deeper discussions with clients had revealed that many are **not in receipt of all the benefits to which they might be entitled**. We research eligibility for Discretionary Housing Payments, Personal Independence Payments, Limited Capability for Work Allowance, Disability Living Allowance, Council Tax Support and Housing Support Fund.

We have specialist volunteers supporting clients in each of these areas. Our specialist in **Personal Independence Payments, for example**, is currently working on 22 cases. 6 cases have been to tribunal of which 5 have been won.

d. Bimonthly 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.

During 2025, I circulated six more Newsletters in an established format.

S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2025

Achievements and performance continued

e. Donations and Trends

There are three routes by which we obtain the food distributed by Food Bank and Food Shop.

- Via donations in kind. Often these foods came through local collecting groups.
- By direct purchase..
- From Fareshare, the charity which distributes close-to-use-by foods from shop chains and restaurants.

The comparative (2024 to 2025) figures show a drop in in-kind donations. Our standing order and cash donations also reduced.

f. Pursuit of Grants

We have boosted our resources by the successful pursuit of grants.

We are very grateful to the donor charities:-

- Sheffield Burgesses
- Sheffield Town Trust
- Freshgate Trust
- Graves Trust
- Coop Community Fund
- National Lottery Awards for All

g. Staffing Changes

At the beginning of the year we revised our staffing structure, of the three remaining staff two chose to retire at the end of the year. Plans were implemented to replace them.

h. New Working Groups of Trustees

The Trustees met bi-monthly throughout the year. They examined fluctuations in our clear data (Food and Finance coming in; Expenditures; Number of "people fed"; Weights of food in parcels going out; data on client numbers, backgrounds and needs).

Trustees received clear data on actual expenditure vs. planned (in budget).

In 2025, Trustees established two working groups which report, and recommend actions, to the full bi-monthly meetings. We have (a) the personnel sub-group and (b) the Finance and Resources sub-group. Both report to the bi-monthly plenary meetings.

**S2 Food Poverty Network
Trustees' annual report continued
for the year ended 31 December 2025**

Achievements and performance continued

i. Timely Research

We are keen to understand reasons for fluctuations in usage and donations.

We have, in Trustees' meetings, discussed possible explanations.

One of our Trustees has volunteered to research this conundrum. She begins with data and will then interview representative clients.

j. Deep, Sincere Thanks

This report on S2 Food Poverty Network's activities in 2025 must include a sincere expression of gratitude to our Donors, Grant Awarding Bodies, Staff and Volunteers. Without them we could not do our vital work. We have around 30 excellent, effective volunteers. I have chosen not to cite names of volunteering individuals in this report.


Let me, however, 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 and our team of leaders.

Equally, I hail the generosity of donors: many have made regular collections of food or financial contributions over several years.

JTRH, 18th March 2026.

Approved by the board of trustees on:

Signed:



Print name:

Jim Steinko

Date: 18.5.26

Position:

VICE CHAIR

**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 2025.

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:

4/6/26

Melvyn Revitt
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 2025

Income from charitable activities:

		Unrestricted	Restricted	2025	Unrestricted	Restricted	2024
		Funds	Funds	Total	Funds	Funds	Total
		£	£	£	£	£	£
Donations	2	161,671	16,675	178,346	156,731	22,538	179,269
Grants	3	-	31,000	31,000	1,000	-	1,000
Donated food	4	18,437	-	18,437	24,917	-	24,917
Sales		-	-	-	5,141	-	5,141
Interest Income		1,416	-	1,416	2,864	-	2,864
TOTAL INCOME		181,524	47,675	229,199	190,652	22,538	213,191

Expenditure on charitable activities

PCA pantry grant	-	-	-	9,000	-	9,000
Food	86,704	2,000	88,704	121,048	-	121,048
Gas/electric top ups	-	-	-	12,200	-	12,200
Staff Salaries	53,299	10,000	63,299	70,077	-	70,077
Staff Training	550	-	550	1,088	-	1,088
Depreciation	1,238	-	1,238	1,478	-	1,478
PayPal charges	170	-	170	194	-	194
Stationery/Postage	1,413	-	1,413	3,690	-	3,690
Publicity and marketing	358	-	358	150	-	150
Telephone	889	-	889	1,783	-	1,783
Equipment	440	-	440	8,098	-	8,098
Independent Examiners fee	925	-	925	950	-	950
Insurance	869	-	869	81	-	81
Repairs and Maintenance	1,715	-	1,715	7,003	-	7,003
Recycling	720	-	720	706	-	706
Volunteer expenses	918	-	918	1,288	-	1,288
Shop Expenses	1,462	5,670	7,132	10,948	-	10,948
Food Network: Network Appeal	-	16,180	16,180	-	22,538	22,538
Bookkeeper fees	6,375	-	6,375	6,120	-	6,120
Uniforms	200	-	200	393	-	393
Office Expenses	445	-	445	905	-	905
CMA Expenses	5,712	-	5,712	20,756	-	20,756
Rent	4,620	3,330	7,950	13,500	-	13,500
Manor Parish	199	-	199	-	-	-
Bad Debt	-	-	-	2,000	-	2,000
Website Expenses	-	-	-	216	-	216
Sundry expenses	-	-	-	7	-	7
TOTAL EXPENDITURE	169,221	37,180	206,401	293,679	22,538	316,217
Net income/expenditure	12,303	10,495	22,798	(103,026)	0	(103,026)
Transfers between funds	-	0	-	27,949	- 27,949	-
Net movement in funds	12,303	10,495	22,798	(75,077)	(27,949)	(103,026)
Total funds brought forward	135,189	245	135,434	210,266	28,194	238,460
Total funds carried forward	147,492	10,740	158,232	135,189	245	135,434

**S2 Food Poverty Network
Balance Sheet
as at 31 December 2025**

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	6	4,280	5,518
Current Assets			
Debtors	7	-	1,000
Prepaid Expenses	8	1,455	4,407
Cash at Bank and in hand		<u>156,587</u>	<u>138,349</u>
		158,042	143,756
Creditors & Accruals	9	(4,090)	(13,841)
		<u>153,952</u>	<u>129,915</u>
Net current assets			
		<u>158,232</u>	<u>135,434</u>
Net assets			
Represented by:			
General Funds		147,492	135,189
Restricted Funds	10	10,740	245
		<u>158,232</u>	<u>135,434</u>
Total funds			

Approved by the board of trustees on:

Signed on their behalf by:

Signed: 

Date: 18/5/26

Print name: SIM STEINKE

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2025

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 2025

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 2025 £	Total 2024 £
Individual donations	4,489	-	4,489	56,338
Other donations	5,625	-	5,625	1,797
Standing orders	124,121	-	124,121	68,379
Gift Aid received	12,998	-	12,998	18,143
S2 Food Club	13,086	-	13,086	10,572
Covid-19 Appeal	-	14,260	14,260	14,930
Network Appeal	1,352	-	1,352	1,503
Cost of Living Appeal	-	2,415	2,415	7,608
	161,671	16,675	178,346	179,269

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2025

3 Grants	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
The Sheffield General Benevolent Society		-	-	1,000
The Town Trust		5,000	5,000	
FreshgateTrust		2,000	2,000	
Sheffield Burgesses Trust		1,000	1,000	-
Awards For All		20,000	20,000	
J G Graves Charitable Trust	-	3,000	3,000	-
	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>1,000</u>

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.

6 Tangible Fixed Assets

	Fixture, fittings & equipment
Cost	£
at 1 January 2025	8,067
Additions	-
Disposals	-
at 31 December 2025	<u>8,067</u>
Depreciation	
at 1 January 2025	2,549
Charge during the period	1,238
Disposals	-
at 31 December 2025	<u>3,787</u>
Net Book Value at 31 December 2025	<u><u>4,280</u></u>
Net Book Value at 31 December 2024	<u><u>5,518</u></u>

S2 Food Poverty Network
Notes to the financial statements

	2025	2024
	£	£
7 Debtors		
Debtors	-	1,000
	<u>-</u>	<u>1,000</u>

	2025	2024
	£	£
8 Prepayments		
Prepayments	1,455	4,407
	<u>1,455</u>	<u>4,407</u>

	2025	2024
	£	£
9 Creditors		
Creditors & Accruals	4,090	6,024
	<u>4,090</u>	<u>6,024</u>

10 Movement in funds

	<u>2025</u>				
	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
	£	£	£	£	£
The Network Appeal	245	16,675	16,180	-	740
Awards for All	-	20,000	10,000	-	10,000
The Town Trust		5,000	5,000	-	-
Freshgate Trust		2,000	2,000	-	-
Sheffield Burgessess Trust		1,000	1,000	-	-
J G Graves Charitable Trust		3,000	3,000	-	-
	<u>245</u>	<u>47,675</u>	<u>37,180</u>	<u>-</u>	<u>10,740</u>

	<u>2024</u>				
	Brought forward	Incoming Resources	Resources Expended	Transfers	Carried forward
	£	£	£	£	£
The Network Appeal	28,996	22,538	22,538	- 28,751	245
CMA	802	-	-	802	-
	<u>28,194</u>	<u>38,639</u>	<u>22,538</u>	<u>- 27,949</u>	<u>245</u>

The 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.

S2 Food Poverty Network
Notes to the financial statements
for the year ended 31 December 2025

11 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total 2025
Current assets	147,302	10,740	158,042
Current liabilities	(4,090)	-	(4,090)
	143,212	10,740	153,952

<i>Prior year</i>	Unrestricted Funds	Restricted Funds	Total 2024
<i>Current assets</i>	143,511	245	143,756
<i>Current liabilities</i>	(13,841)	-	(13,841)
	129,670	245	129,915

12 Related party transactions

There were no related party transactions during the year.

(2023: £6,418.61).