

Charity No: 1163986 (England and Wales)

Charity No: SC048470 (Scotland)

**FEEDING BRITAIN**  
(A Charitable Incorporated Organisation)

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**FEEDING BRITAIN**  
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**FOR THE YEAR ENDED 31ST MARCH 2021**

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The following does not form part of the statutory accounts:

23	Detailed Income and Expenditure Account
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**FEEDING BRITAIN  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021**

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**Reference and administrations details**

Charity number (England and Wales)	1163986
Charity number (Scotland)	SC048470
Principal Office	Feeding Britain, 55 Tufton Street, London SW1P 3QL
Independent auditor	McEwan Wallace Ltd, 68 Argyle Street, Birkenhead CH41 6AF
Bankers	Lloyds Bank Plc

**Trustees**

The trustees who served during the year:-

Rosie Boycott	- Chair
Tim Thornton	
Heidi Allen	
Emma Lewell-Buck	terminated in the year
Anne Jenkin	terminated in the year
Margaret Anne Defeyter	
Christopher Stephens	- Appointed 21 January 2020 and terminated within the year
Richard Gould	
Stephanie Ellis	
Frank Field	
Elizabeth Kendall	- Appointed post year end and terminated within the year
Jo Gideon	- Appointed September 2020 and terminated within the year
Rachel Treweek	- Appointed 19th July 2021
Nicholas John Hopkins	- Appointed 19th April 2021

**FEEDING BRITAIN  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31<sup>st</sup> March 2021.

The administrative information detailed on page 1 forms part of the trustees' report.

**OBJECTIVES AND ACTIVITIES**

**Objectives and activities**

The objective of Feeding Britain is the relief of people in need – specifically for them to access and afford food – and thereby to alleviate hunger caused by the lack of opportunities or resources to obtain sufficient food.

During the reporting period, the size of our network more than doubled – from 13 regional partnerships, to 27 – and our work centred upon the maintenance and improvement of people's access to affordable food amid the social and economic consequences of the COVID-19 pandemic.

This took the form of four core programmes: the ongoing development of Affordable Food Networks consisting of Citizens' Supermarkets, Social Supermarkets, Pantries, Food Clubs, and Food Buses; Healthy Holidays; Pathways From Poverty; and Fuel Banks. These programmes were undertaken in addition to our COVID-19 Emergency Response programme, under which 2.2 million meals were administered, as well as ongoing work around school breakfasts, feeding the elderly, and directly addressing long-term unemployment and hunger.

Utilising the evidence and lessons from this work, we continued to engage constructively with the government, and local authorities, on the effective projects and reforms they should be introducing to help the poorest groups in our society meet their basic needs without needing to rely on food banks.

We confirm the Trustees have had regard to the Charity Commission's guidance on public benefit and believe the charity has met the guidance.

**Achievements and performance**

Feeding Britain establishes and supports innovative projects within a framework of local and regional autonomy, while facilitating collaboration and cooperation to enable the sharing of best practice. Each project operates as part of a broader programme which aims to increase the availability and affordability of high-quality food to households on low incomes, to provide that food in a dignified manner, to accompany that food with additional support to address any underlying problems in household budgets, and to source as much food as possible from the surplus stocks that arise in supply chains.

Among the programmes to be developed in the reporting period were:

**Affordable Food Networks** – Feeding Britain established and supported 50 projects in our Affordable Food Networks. The aim of each project is to provide a sustainable, dignified, membership-based service at the heart of the community which can prevent hunger and chronic food insecurity. Under this programme, 5,060 households began saving a collective annual total of £2.1 million on their food shopping. Among the outcomes were a reduced need for food banks and other forms of emergency provision, higher consumption of fruit and vegetables, stronger attachment to the community, improved physical and mental health, and reduced levels of anxiety and uncertainty.

Among those projects, our first two Citizens' Supermarkets in Birkenhead and Coventry grew their collective membership to 1,713 households, and the Wandsworth Food Bus began piloting a service for 100 households. Intensive development work commenced on the South Shields Food Bus and Glasgow Citizens' Supermarket, and we worked in partnership with likeminded organisations to open new projects in Bradford, Bristol, Cheshire West & Chester, Derbyshire, Dorset, Merseyside, Newark & Sherwood, Norfolk, and Somerset.

Along with the Coventry Citizens' Supermarket, generous support from the National Lottery Community Fund enabled us to pilot a cluster of Meeting Places in Cheshire West & Chester, as an alternative form of community food provision.

**FEEDING BRITAIN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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An evaluation was conducted on Meeting Places' attempts to address the causes and harms of hunger and food insecurity by creating lasting supportive relationships between people and local organisations. For many staff involved in the pilot, it was a process of reshaping emergency food provision; from a temporary and limited solution, to a dignified, holistic, and sustainable approach. In short, it sought to explore the replacement of food bank transactional food distribution sessions with Meeting Places.

Four Meeting Places were established in Chester, Ellesmere Port, and Lache, and the programme went on to include a local school. The programme achieved its central mission of significantly improving the availability and accessibility of specialist advice and intensive support, alongside food, for people who were hungry and would otherwise have not received this support when it was needed most. The programme also succeeded in developing a model which, following a webinar in March 2021, was set to expand to a larger number of settings in West Cheshire. Within the programme's first year, at least 336 households containing 551 people directly benefitted.

**Healthy Holidays** – This 2020 Summer Holiday programme of nutritious food, delivered alongside fun and enriching activities, was unlike any other. Social distancing restrictions, local lockdowns, and the uncertainty surrounding the continuation of the Government's Free School Meal vouchers presented challenges that, to some, may have appeared insurmountable. Yet 2020 was also, for so many families, the year in which this programme was needed the most. Months of prolonged lockdown, isolation, and school closures – often combined with a reduction in household income – had created an acute need among families for six weeks of food, fun, and support.

In response to this need, and despite the challenging circumstances, Healthy Holiday programmes continued to be delivered across our network. These engaging and innovative schemes were made possible by the generous donations received by Feeding Britain, strong partnerships with local authorities and other institutions, support from the government's Holiday Activities and Food programme, and the dedication and resilience of each of our regional partners who were determined to deliver an inclusive programme for children otherwise facing a bleak Summer. As a result, more than one million meals were delivered to over 40,600 children and families across our network.

**Pathways From Poverty** – Pathways From Poverty entails the provision of specialist advice and advocacy within food banks and similar settings, to help people on low incomes address the root causes of food insecurity within their household. 3,128 people benefitted from the project in the Feeding Bradford, Feeding Bristol, Feeding Leicester, and Feeding Derbyshire networks.

The project succeeded in increasing people's annual incomes by a collective total of £636,594 as well as addressing issues around health, housing, and transport that had compounded people's poverty. Moreover, the project continued to register success in reducing at least some of the long-term dependence on food banks. The Feeding Bristol component of the programme differed slightly from the three other sites, in that the advice and support centred upon enabling families with young children to experiment and cook with fresh fruit and vegetables on a limited budget. This was found by an evaluation to be 'well received, highly successful and achieving all objectives', with at least 900 children known to have benefitted.

In addition, we were able to marshal evidence from Pathways From Poverty to engage constructively with the government on proposals which, following their enactment, delivered an additional £265 million for Universal Credit claimants.

**FEEDING BRITAIN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**Fuel Banks** – Given the difficulties people face in trying to pay for gas and electricity, when they are simultaneously unable to afford food, Feeding Britain supported the opening of new Fuel Banks in ten locations across our network.

In addition to these four core programmes, Feeding Britain undertook work on the following:

**Emergency Response to COVID-19** – 2.2 million meals' worth of food was distributed across the Feeding Britain network. Of this total, 80.2% was distributed in food hampers/recipe boxes; 10% as cooked meals; 8.2% in picnic/lunch bags; and 1.6% in breakfast boxes. Moreover, Excluding the period covered by Healthy Holidays, 42,000 households were supported by the network under this programme. The programme was supplemented by the provision of 4,752 activity packs and 5,000 books for children.

**School Breakfasts** – Feeding Britain began extending its support for school breakfast provision, together with FareShare and Magic Breakfast, in Wirral and Coventry. Among the first four schools, 1,145 children were being supported each month. An additional seven schools signed up to the programme toward the end of the reporting period.

**Feeding the Elderly** – Feeding Britain continued to undertake preparatory work with a Community Kitchen in Devon on a project that will combine service delivery, high-quality research, and policy relating to malnutrition amongst vulnerable pensioners. Given its nature as a face-to-face project taking place in the homes of vulnerable pensioners, the work was delayed by COVID-19.

**Preventing Long-Term Unemployment and Hunger** – During the early stages of COVID-19, Feeding Britain began receiving a series of disturbing reports from our regional partners: the sudden disappearance of the first rung of the jobs ladder in retail, services, and hospitality, prompted by the pandemic, had quickly put large numbers of young people at risk of long-term unemployment, poverty, and reliance on food banks. In response, we began creating job placements for young people who were exposed to that risk. We then championed this approach and presented it to the government as a workable scheme that could be rolled out nationally. In the weeks that followed, we engaged with the government on the design of what would become the Kickstart scheme. In total, 45 job placements were created in our network.

## **FINANCIAL REVIEW**

The vast majority of the income was derived from support for the pandemic response as well as project funding, rather than core funding.

Feeding Britain's model of delivering projects with local organisations in each partnership area has helped to place each project on a sustainable footing, as these organisations work with their local authorities and donors to source long-term support beyond the initial funding period secured by Feeding Britain.

As the attached accounts show, Feeding Britain ended the reporting period with an additional £889,319 (2020 - £222,124) to carry over to the next financial year.

It has been the fifth financial year since the charity registered. The total income has increased greatly from £891,215 in 2019, £1,032,474 in 2020 and £2,622,529 in 2021, as projects around the country commenced and continued their development along with the Covid-19 pandemic

The net surplus on the year-end 2021 increases the total reserves to £1,472,163, of which £870,230 is unrestricted. The charity aims to utilise this surplus in 2021-22 by extending and developing further its range and coverage of anti-hunger activities.

During the year, Feeding Britain has employed only two paid head office staff, and has no ongoing financial commitments such as office rent. The amounts of reserves held was £1,472,163 by the year end 2021, which is deemed to be sufficient to cover employment and project obligations.

**FEEDING BRITAIN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Feeding Britain is a Charitable Incorporated Organisation (CIO), and governed by Constitution. As per the constitution, the original charity trustees have been appointed for a period of 5 years. Additional trustees must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

In October 2020, five years on from the creation of Feeding Britain, Trustees undertook a review of the charity's governance structure.

The review resulted in two reforms to further the pursuit of Feeding Britain's strategic objectives and renew its governance arrangements: the creation of a cross-party parliamentary council of MPs and Peers to deploy the findings of Feeding Britain's work in pursuit of systemic change that will eliminate hunger and its root causes; and an agreement that the charity itself would no longer have MPs on its board of Trustees.

FEEDING BRITAIN  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

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Trustees Responsibilities in relations to financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

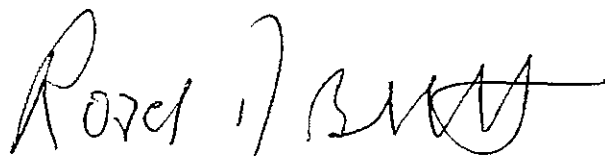
The law applicable to charities in England and Wales and in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing the statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board:



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Dated

2/12/21

# FEEDING BRITAIN

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF FEEDING BRITAIN

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#### Opinion

We have audited the financial statements of Feeding Britain (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# FEEDING BRITAIN

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF FEEDING BRITAIN

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

# FEEDING BRITAIN

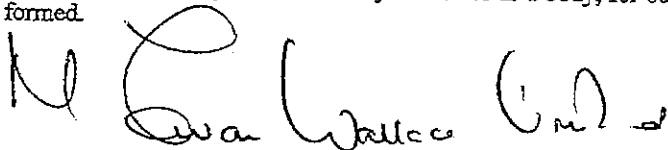
## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



McEwan Wallace Limited

8/12/21

Chartered Accountants  
Statutory Auditor

68 Argyle Street  
Birkenhead  
Wirral  
CH41 6AF

McEwan Wallace Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**FEEDING BRITAIN  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
Gross income	2,622,529	1,032,474
Total income in the reporting period	<u>2,622,529</u>	<u>1,032,474</u>
Total expenditure from income funds	1,733,210	810,350
Net income for the year	<u><u>889,319</u></u>	<u><u>222,124</u></u>

No activities were discontinued during the year.

**FEEDING BRITAIN**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Restricted 2021	Unrestricted 2021	Total 2021	Restricted 2020	Unrestricted 2020	Total 2020
		£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
Donations and legacies	4		1,622,027	1,622,027	26,256	42,761	69,017
Charitable income	2	889,036	18,000	907,036	822,619	30,000	852,619
Trading income		40,000	53,466	93,466	-	110,838	110,838
		<u>929,036</u>	<u>1,693,493</u>	<u>2,622,529</u>	<u>848,875</u>	<u>183,599</u>	<u>1,032,474</u>
<b>RESOURCES EXPENDED</b>							
<i>Costs of generating funds:</i>							
Charitable activities	3	750,246	972,515	1,722,761	668,015	116,252	784,267
Trading costs		-	10,449	10,449	-	26,083	26,083
<b>TOTAL RESOURCES EXPENDED</b>		<u>750,246</u>	<u>982,964</u>	<u>1,733,210</u>	<u>668,015</u>	<u>142,335</u>	<u>810,350</u>
Net income / (expenditure) before transfers		178,790	710,529	889,319	180,860	41,264	222,124
Gross transfers between funds		-	-	-	-	-	-
Balances brought forward at 1 <sup>st</sup> April		405,143	177,701	582,844	224,283	136,437	360,720
Balances carried forward at 31 <sup>st</sup> March		<u>583,933</u>	<u>888,230</u>	<u>1,472,163</u>	<u>405,143</u>	<u>177,701</u>	<u>582,844</u>

The notes on pages 14 to 22 form part of these financial statements

FEEDING BRITAIN  
BALANCE SHEET  
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	£	2021	£	£	2020	£
<b>FIXED ASSETS</b>							
Tangible assets	8			161,632			33,652
<b>CURRENT ASSETS</b>							
Debtors	9		102			2,569	
Cash at bank and in hand			1,315,229			552,322	
<b>TOTAL CURRENT ASSETS</b>			<u>1,315,331</u>			<u>554,891</u>	
<b>CREDITORS: Amounts falling due within one year</b>	10		<u>(4,800)</u>			<u>(5,699)</u>	
<b>NET CURRENT ASSETS</b>				1,310,531			549,192
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u>1,472,163</u>			<u>582,844</u>
<b>NET ASSETS</b>				<u>1,472,163</u>			<u>582,844</u>
<b>FUNDS</b>							
Restricted funds	11			583,933			405,143
Unrestricted funds	12			888,230			177,701
				<u>1,472,163</u>			<u>582,844</u>

The financial statements were approved by the trustees on

2/12/21

Trustee:

Roni T BSW

The notes set out on page 14 to 22 form part of these financial statements

FEEDING BRITAIN  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	2021 £	2020 £
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	1	918,901	220,565
Net cash from operating activities		<u>918,901</u>	<u>220,565</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of tangible fixed assets		(155,994)	(39,057)
Net cash from investing activities		<u>(155,994)</u>	<u>(39,057)</u>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		<u>762,907</u>	<u>181,508</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2	1,315,229	370,814
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2	<u>552,322</u>	<u>552,322</u>

The notes set out on page 14 to 22 form part of these financial statements

**FEEDING BRITAIN**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	2021 £	2020 £
<b>1. RECONCILIATION OF SURPLUS TO CASH GENERATED FROM OPERATIONS</b>		
Net income/(expenditure)	889,319	222,124
Depreciation of tangible fixed assets	28,014	5,405
Decrease/(increase) in debtors	2,467 -	2,481
(Decrease)/increase in creditors	(899) -	4,483
	<u>918,901</u>	<u>220,565</u>

**2. CASH AND CASH EQUIVALENTS**

	Opening	Closing
Year ended 31 March 2021	<u>552,322</u>	<u>1,315,229</u>
	Opening	Closing
Year ended 31 March 2020	<u>370,814</u>	<u>552,322</u>

# FEEDING BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Feeding Britain is a Charitable Incorporated Organisation, registered with the Charities Commission and Office of the Scottish Charity Regulator.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

## FEEDING BRITAIN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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#### 1 Accounting policies

##### 1.5 Resources expended

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Motor vehicles	15% reducing balance
Fixtures and Fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1 Accounting policies**

**1.8 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FEEDING BRITAIN  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

2 CHARITABLE ACTIVITIES

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Archbishop of Canterbury's Charitable Fund	-	-	-	15,000.00
Barbour Foundation	-	-	-	4,000.00
Barrow Cadbury Trust	-	-	-	1,000
Beech Group	-	-	-	20,000
Big Lottery Fund/The National Lottery Community Fund	420,710	-	420,710	369,684
Brakes Meals and More	18,824	-	18,824	7,840
Citizens' Supermarket	-	-	-	20,957
Dulverton Trust	35,000	-	35,000	
DWT Cargill	5,000	-	5,000	
Esmée Fairbairn Foundation	8,582	-	8,582	17,164
Feeding Birkenhead	-	-	-	10,511
Feeding Halton	-	3,000	3,000	
Foundation Scotland	5,000	-	5,000	
Greater London Authority/Good growth Fund	120,950	-	120,950	
Greggs Foundation	15,000	-	15,000	
Goldsmiths' Company Charity	-	15,000	15,000	15,000
Hadley Trust	75,000	-	75,000	
Harbour Foundation	-	-	-	10,000
Heart of England Community Foundation	-	-	-	5,000
HollyHock Foundation	15,000	-	15,000	
Kickstart Receipts	5,580	-	5,580	
L&Q Housing	10,490	-	10,490	24,476
Medicash	28,000	-	28,000	31,500
Mercers' Charitable Foundation	-	-	-	22,655
Ocado	-	-	-	75,000
Steve Morgan Foundation	28,000	-	28,000	30,832
Souter Trust	5,000	-	5,000	
Thales	10,000	-	10,000	
Tides Foundation	-	-	-	150,000
The Johnson Foundation	-	-	-	20,000
Vardy	10,000	-	10,000	
Wirral Borough Council	72,900	-	72,900	2,000
	889,036	18,000	907,036	852,619

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Salaried and associated costs	182,237	81,003	263,240	174,295
Printing postage and Stationery	-	722	722	
Training	-	449	449	400
Telephone	-	1,104	1,104	
Travel, equipment and communications	18,365	892	19,257	14,674
Grants to local implementing partners	531,820	802,019	1,333,839	556,683
Insurance	-	9,413	9,413	3,808
Audit and assurance fees	-	4,800	4,800	4,800
Professional fees	17,824	6,559	24,383	6,212
Events and conferences	-	624	624	1,251
Advertising and social media	-	3,689	3,689	924
Heat and light	-	15,565	15,565	11,940
Sundry	-	9,893	9,893	1,992
Depreciation	-	28,015	28,015	5,405
Bank charges	-	7,769	7,769	1,883
	750,246	972,515	1,722,761	784,267

**FEEDING BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**4 UNRESTRICTED INCOME**

Unrestricted income of £1,622,027 includes significant donations of £404,270 from SYCO, £305,000 from Ocado and £85,000 received from Threehills. The remaining income is derived from Public and corporate Donations

**5 SUPPORT COSTS**

	Staff Costs £	Other Costs £	Total 2021 £	Total 2020 £
Charitable activities	263,240	1,459,521	1,722,761	784,267
Trading costs	-	10,449	10,449	26,083
	<u>263,240</u>	<u>1,469,970</u>	<u>1,733,210</u>	<u>810,350</u>

**6 NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	Total 2021 £	Total 2020 £
Audit	4,800	3,600
	<u>4,800</u>	<u>3,600</u>

**7 STAFF COSTS**

The cost of employing staff, was:

	Total 2021 £	Total 2020 £
Wages & Salaries	240,730	163,403
Social security costs	15,236	6,968
Pension costs	7,274	3,924
	<u>263,240</u>	<u>174,295</u>

No employees received emoluments above £60,000.

Trustees received no remuneration during the year. No Trustees received any reimbursement of expenses.

The average weekly number of employees during the period was:

	2021 No.	2020 No.
Head office	2	2
Community supermarket	7	8
	<u>9</u>	<u>10</u>

FEEDING BRITAIN  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

8 TANGIBLE FIXED ASSETS

	Leasehold improvements	Fixture and Fittings	Motor vehicles	Total
Cost				
At 1 April 2020	9,063		29,994	39,057
Additions	-	2,298	153,696	155,994
At 31 March 2021	9,063	2,298	183,690	195,051
Depreciation				
At 1 April 2020	906		4,499	5,405
Depreciation charged in the year	906	230	26,879	28,014
At 31 March 2021	1,812	230	31,378	33,419
Carrying amount				
At 31 March 2021	7,251	2,068	152,312	161,632
At 31 March 2020	8,157	-	25,495	33,652

The motor vehicle purchased in the year is the Wandsworth Food Bus, which was partially funded by a GLA grant of £126,530 and treated as restricted

9 DEBTORS

	2021 £	2020 £
Pension	102	-
Accrued Income	-	2,569
Prepayments	-	-
	102	2,569

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CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Tax and social security costs	-	-
Other creditors	-	-
Accruals	4,800	5,699
	4,800	5,699

FEEDING BRITAIN  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

11 RESTRICTED FUNDS

	01.04.20 £	Income £	Expenses £	Expenses/Depreciation £	31.03.21 £
Johnson Foundation	60,000			-	60,000
Magenta Living	69,000			-	69,000
Medicash Charitable Trust	10,991	28,000	25,875	-	13,116
Hadley Trust	-	75,000		-	75,000
Garfield Weston Grant	-	40,000	40,000	-	-
Big Lottery Fund/ The National Lottery Community Fund	40,532	420,710	412,627	-	48,615
Greater London Authority/Good growth Fund		126,530	126,530	-	-
Harbour Foundation	10,000			-	10,000
Brakes Meals and More	-	18,824	18,824	-	-
Thales	-	10,000		-	10,000
Vardy Foundation		10,000		-	10,000
Dulverton Trust		35,000		-	35,000
Greggs Foundation		15,000		-	15,000
Souter		5,000		-	5,000
Foundation Scotland		5,000		-	5,000
DWT Cargill		5,000		-	5,000
Feeding Birkenhead	8,034			-	8,034
Hollyhock Foundation		15,000	15,000	-	-
Wirral Borough Council	-	72,900	72,900	-	-
Barbour Foundation	-			-	-
Heart of England Community Foundation	-			-	-
Steve Morgan Foundation	-	28,000	28,000	-	-
Esmée Fairbairn Foundation	14,834	8,582		-	23,416
Mercers' Charitable Foundation	19,580			-	19,580
L&Q Housing	-	10,490	10,490	-	-
Tides Foundation	150,000			-	150,000
Ocado	22,172			-	22,172
Private donations	-			-	-
	<u>405,143</u>	<u>929,036</u>	<u>750,246</u>	<u>-</u>	<u>583,933</u>

Purposes of restricted funds

Johnson Foundation - Assistance to Feeding Birkenhead Citizens' supermarket (opened in September 2018)  
Magenta Living- Assistance to Feeding Birkenhead Citizens' Supermarket (opened in September 2018)  
Medicash Charitable Trust - Assistance to Feeding Birkenhead programme of provision of basic baby items and support for children's dental health; and to operate a refrigerated van.  
Big Lottery Fund/ The National Lottery Community Fund - Assistance to Pathways from Poverty and Coventry's Citizen's supermarket and West Cheshire Meeting Places  
Harbour Foundation - Assistance to Dartmouth Community Kitchen Project  
Feeding Birkenhead- Assistance to Feeding Birkenhead Citizens' Supermarket (opened in September 2018)  
Tides Foundation - Assistance to Protect children from hunger  
Esmée Fairbairn Foundation - Assistance to the Wandsworth Food Bus Project  
Mercers - Assistance to the Wandsworth Food Bus Project  
L&Q Housing - Assistance to the Wandsworth Food Bus Project  
Private donations - Assistance during the COVID crisis  
Steve Morgan - Assistance to Birkenhead Citizens Supermarket  
Hollyhock - Assistance to School Breakfast Programme  
Hadley Trust - Assistance to Dartmouth Community Kitchen Project  
The following are all Threehills Citizens Supermarket in Glasgow opening winter 21:-  
Thales, Vardy Foundation, Dulverton Trust, Greggs, Souter Trust, Foundation Scotland, DWT Cargill

12 UNRESTRICTED FUNDS

	01.04.20 £	Income £	Expenses £	Fund Transfers £	31.03.21 £
Funds	177,701	1,693,493	982,964	-	888,230
	<u>177,701</u>	<u>1,693,493</u>	<u>982,964</u>	<u>-</u>	<u>888,230</u>

Unrestricted funds are incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds.

**FEEDING BRITAIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**13 ANALYSIS OF NET ASSETS BETWEEN RESTRICTED AND UNRESTRICTED FUNDS**

31 March 2021	Restricted £	Unrestricted £	Total £
Fixed assets	161,631	-	161,632
Net current assets	422,302	888,230	1,310,531
	<u>583,933</u>	<u>888,230</u>	<u>1,472,163</u>

**14 RELATED PARTIES TRANSACTIONS**

There were no transactions with related parties during the year.

**15 POST BALANCE SHEET EVENTS**

Feeding Britain takes a flexible and pragmatic approach to the development of projects within its Affordable Food Networks. This approach has resulted in a strong track record of helping local communities run effective projects that carry a strong local identity, foster local ownership, and meet local needs, while being guided by shared principles. In the case of the Birkenhead Citizens' Supermarket, the charity took on the full and direct responsibility, in 2018, for project management and delivery. However, a decision was made at the outset to build up a local Steering Group, which would eventually become a fully constituted organisation, to whom this responsibility could formally be transferred within three years (once the project was on a strong and sustainable footing).

As the project has been implemented successfully, that transfer is due to take effect in the 2021-22 financial year. The accounts for 2020-21 will be the final ones, therefore, which include the project.

**16 STATUTORY INFORMATION**

Feeding Britain is a charitable incorporated organisation. The charity's registered number and registered office address can be found on the Reference and administrative details page within the Trustees' Report

The presentation currency of the finance statements is the Pound Sterling (£)

FEEDING BIRTAIRN  
DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2021

	2021		2020		2019		2018	
	£	£	£	£	£	£	£	£
<b>Incomes:</b>								
Donation and gifts	1,622,027		69,017		37,741		52,712	
Charitable activities	907,036		852,619		828,438		121,623	
Trading income	95,466		110,838		25,036			
		2,622,529		1,032,474		891,215		174,335
<b>Expenditure:</b>								
Event and conferences	624		1,251		-		1,717	
Grants to local implementing partners	1,333,839		556,683		526,735		42,373	
Auditor's fees	4,800		4,800		3,400		600	
Insurance	9,413		3,806		766		376	
Postage and stationery	722		169		330		928	
Professional fees	24,383		6,212		5,189		570	
Shop/Cafe expenses	10,449		26,083		13,309		-	
Heat and light	15,565		11,940		4,725		-	
Salaries and associated costs	265,240		174,295		136,428		63,195	
Sundry expenses	9,893		1,823		839		1,303	
Telephone	1,104		583		786		130	
Travel	19,257		14,091		15,622		7,313	
Training	449		400		11,511		-	
Depreciation	28,015		5,405		-		6,592	
Website	3,689		924		2,055			
		(1,725,441)		(805,467)		(721,743)		(124,998)
<b>Finance costs:</b>								
Bank charges	7,769		1,883		596		127	
		(7,769)		(1,883)		(596)		(127)
<b>NET SURPLUS</b>		<u>889,519</u>		<u>222,124</u>		<u>168,876</u>		<u>49,210</u>

This page does not form part of the statutory financial statement