

Charity number (England and Wales) 1163986
Charity number (Scotland) SC048470

Feeding Britain

Report and financial statements

For the year ended 31st March 2025

Contents

For the year ended 31st March 2025

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Feeding Britain

Reference and administrative information

For the year ended 31st March 2025

Charity number (England and Wales)	1163986
Charity number (Scotland)	SC048470

Registered office and operational address	Milburn House Dean Street Newcastle upon Tyne Suite E5 NE1 1LE
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Trustees who served during the year and up to the date of this report were as follows:

Rosie Boycott	Chair
Heidi Allen	
Hilary Berg	
Margaret Anne Defeyter	
Nicholas John Hopkins	
Richard Gould	
Frank Field (served until 23 April 2024)	
Tim Thornton (resigned 17 February 2025)	
Rachel Treweek (resigned 29 July 2025)	
Anne-Marie Lawrenson (joined 15 July 2024)	
Gwendolyn Anson (joined 15 July 2024)	
Denise Bentley (joined 24 April 2025)	

Key management personnel	Andrew Forsey Rose Bray	National Director Deputy Director
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Bankers	Lloyds Bank PLC 25 Gresham Street LONDON EC2V 7HN
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Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane LONDON EC1Y 0TG
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The trustees present their report and the audited financial statements for the year ended 31st March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

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 continued to expand – from 103 regional and local partnerships, to 136 – and our work centred upon the maintenance and improvement of people's access to low-cost but good food against a backdrop of high and rising living costs, especially for those on the lowest incomes.

This took the form of three core programmes: the ongoing development of Affordable Food Networks consisting of Community Supermarkets, Citizens' Supermarkets, Social Supermarkets, Pantries, Food Clubs, and Food Buses; Healthy Holidays; and Pathways From Poverty.

Utilising the evidence and lessons from this work, we continued to engage constructively with national, regional, and local government 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.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the relief of people in need and are undertaken to further Feeding Britain charitable purposes for the public benefit.

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 supported 410 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 acute or chronic food insecurity. Staff and volunteers in those projects estimate that, under this programme, 110,000 households who accessed a range of fresh, chilled, frozen, long-life and household goods were collectively saving hundreds of thousands of pounds each month on their shopping.

Two comprehensive surveys undertaken during the reporting period found that Affordable Food Networks are improving people's dietary intake, preventing or reducing their dependence upon emergency food parcels from food banks, enhancing their wellbeing, strengthening their connection to the community, reducing their likelihood of having to skip meals, and opening up access to wider support services.

In addition, official data published by the Food Standards Agency suggested that, for two successive years, a larger proportion of people reported accessing an affordable food project than using a food bank.

Healthy Holidays – Feeding Britain continued to both engage successfully with the UK government to develop the Holiday Activities and Food (HAF) programme in England, and also to facilitate HAF Alliance events aimed at exchanging best practice and strengthening the programme. The programme provides meals and activities for children and young people from households on low incomes during the Easter, Summer, and Christmas holidays. It was in five previous reporting

periods that Feeding Britain advocated for the introduction of HAF, helped facilitate the co-design of an implementation framework, and made the case for long-term government investment in the programme.

Thanks to grant funding, Feeding Britain was also able to create 36,000 additional places for children who fell slightly outside the eligibility criteria for HAF and may otherwise have missed out on the programme, despite being at risk of hunger and food insecurity, and to facilitate provision in half term breaks not covered by HAF.

In respect of the broader issue of child food insecurity, Feeding Britain published the final report of a working group it had convened, within a framework agreed with the UK government, to pilot the first steps toward the automatic registration of eligible children for their free school meal entitlement. While efforts were made to encourage the UK government to introduce an automatic registration scheme for NHS Healthy Start, good practice to raise the take-up of this programme at a local level was also disseminated across the Feeding Britain network.

Pathways From Poverty – Pathways From Poverty entails the provision of specialist advice and advocacy within food banks and across Affordable Food Networks, to help people on low incomes address the root causes of food insecurity within their household. By the end of the reporting period, the programme had operated across 38 regional and local partnerships. The direct financial benefit to 8,000 households helped by the programme had reached £5.2 million by the end of the reporting period.

In addition to these three core programmes, Feeding Britain continued working with Feeding Devon and Exeter University on a project combining combine service delivery, high-quality research, and policy relating to malnutrition and food insecurity amongst vulnerable pensioners, as well as with Feeding Bristol and other regional and local partnerships on the expansion of The Children's Kitchen project which supports food education among children in pre-school settings.

Financial review

Feeding Britain received £2,736,511 in income in the 2025 reporting period (2024 – £1,576,264). £2,221,973 came from 13 separate grantors, 258,114 from corporate and public donations and £256,423 from other trading activities. Total expenditure for the period was £2,005,594 (2024 – £1,226,093), resulting in a net increase in total funds of £730,916 (2024 – £350,171).

During the year, Feeding Britain has employed seven paid head office staff.

Principal risks and uncertainties

1. Governance / organisational risk

Feeding Britain has identified the risk of ineffective leadership and management resulting in the inability to successfully carry out its charitable purpose. To mitigate this risk the following measures have been taken:

- A 2023–25 strategy was agreed and approved by the Trustees and disseminated to all partner organizations throughout the first half of 2023. Strategy adherence is ensured through annual review meetings, regular in-person network meetings and gathering, and regular reporting to Trustees.
- There is a clear allocation of specific responsibilities within the Board of Trustees and an induction process for new Trustees and targeted training for existing Trustees.
- There is clear strategic plan for deploying staff time and resources, to complement broader networks of volunteers and staff in regional partnerships. Regular reviews of the core team performance to ensure adequate resources are in place to support the strategic initiatives.

2. Operational and reputational risks

Feeding Britain has identified risk related to the ability to effectively carry out the strategy across the country and the risk of reliance on strategic partnerships to execute on that strategy. To mitigate these risks the following measures have been taken:

- Feeding Britain has built a successful track record with existing regional partners generating ongoing and organic growth and geographic coverage.
- Feeding Britain has created criteria for joining the Feeding Britain Network enshrined in regional partnership agreements. Resources are allocated for monitoring partnerships and regular reporting from partners is required.
- Successful fundraising efforts to keep up with increased costs of project delivery. Sharing helpful information across our network for appropriate funding opportunities being offered by grant making bodies.

3. Financial risks

Feeding Britain has identified risk related to budgetary control and financial reporting, maintaining adequate reserves, dependency on income sources, financial errors, or fraud. To mitigate these risks the following measures have been taken:

- Quarterly management accounts prepared highlighting expenditure levels, monies available and proposed allocation.
- Development of, and adherence to, reserves policy.
- Maintain a broad range of donors for both core and project funding.
- There is an independent financial audit of the annual accounts.
- There is a finance policy in place and trustees monitor compliance with policy.

Reserves policy and going concern

1. Background

Feeding Britain has carefully considered its position with regard to formulating a reserves policy, making sure it is aligned with the organisation's strategy moving forward. The Charity adheres to the Charitable Objects and promotes the Objects by way of the powers laid out in its Constitution. Typically, the Charity:

- Makes time-limited commitments to fund projects and staffing costs, which are capped either explicitly at a sum of money or by a time-limit to funding an ongoing cost (e.g. monthly salary costs).
- Engages in time-limited commitments regarding operating costs, consisting in the main of direct and indirect wage costs, to the extent this is possible on statutory grounds and is reasonable.

2. Basic principles

The following principles will be maintained in the operations of the Charity and Feeding Britain's reserves policy:

- Ensure that the Charity has an operating income reserve equivalent to approximately 12 months of operational costs.
- Ensure that funding for commitments of support grant funding or other expenditure do not exceed the funds freely available and uncommitted of the Charity
- Make no commitments of support, grant funding or other expenditure (whether related to operating or charitable expenditure) which have not already been collected. where this is reasonably possible
- Ensure that Feeding Britain retains reasonable reserves to cover unforeseen emergency or other unexpected need for funds

3. Year-end funds in reserve, carry-overs

Given the above, the Trustees anticipate that there will be a regular amount of 'funds in reserve' at the end of each of the financial years of the Charity. The Trustees endeavour to balance the need for ensuring that the Charity can meet its future needs as well as to be able to maintain its operations through periods of decreased charitable contribution against the need and duty to apply charitable donations and funds raised to the Charity's objectives without undue delay.

4. Recognition & adherence to Charity Commission's guidance

The Trustees have reviewed and taken note of the guidance issued by the Charity Commission entitled 'Guidance Charity Reserves: building resilience (CC19)' and have devised and structured Feeding Britain's reserves policy along this guidance, specifically considering Annex 1 of the guidance note.

5. Reserves status

At 31 March 2025 the charity held £2,303,314 in total funds, of which £852,490 is unrestricted and £1,450,824 is restricted. £486,712 of unrestricted funds have been designated for specific programmes and initiatives, leaving a balance of £365,778 unrestricted general reserves.

12 months operational costs are estimated to be £354,000. Our unrestricted reserves are in line with this target at the end of the year.

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.

The organisation is an unincorporated charity registered as a charity on 15th October 2015 in England and Wales and on the 20th of June 2019 with the Scottish Charity Regulator.

All trustees give their time voluntarily and receive no benefits from the charity.

Fundraising

In accordance with the Charities Act 2011, as amended in 2016, the Trustees report that Feeding Britain carries out fundraising activities to support its charitable goals, and that it does not employ an external professional fund raiser or commercial participator. Feeding Britain funds the majority of its work from charitable grants received. We also accept donations from the general public through our website. To protect vulnerable persons, we do not actively solicit donations from the general public through any direct marketing. We have not received any complaints in relation to fundraising during the period.

Plans for the future

The Trustees have agreed that Feeding Britain will continue seeking to work in partnership, rather than in parallel, with likeminded organisations. The charity will cultivate partnerships within the voluntary, private, and public sectors so as to channel as much firepower as possible toward the elimination of hunger and its root causes. In particular, the Trustees envisage the number of regional and local partnerships continuing to increase, the size and coverage of Affordable Food Networks continuing to expand, a strategic emphasis being placed on the refinement and evolution of Affordable Food Networks, as well as the ongoing strengthening and development of school holiday programmes.

Their guiding principle will be to facilitate and empower programmes that are truly community-led, and driven by partnerships of likeminded organisations within a framework of regional and local autonomy, all the while being implemented in accordance with the values, objectives, and standards that bind the Feeding Britain network together. Its regional and local partnerships will continue to implement programmes that have been inspired, guided, and influenced by the national network, but are flexible and responsive enough to meet local needs and circumstances. They will also provide peer-to-peer support alongside written resources to strengthen programme delivery in other areas, and to nurture ideas for innovative and effective practice at a grassroots level.

Appointment of trustees

Feeding Britain's constitution states that every new Trustee must be appointed by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment as new Trustees, the existing Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Trustee induction and training

Feeding Britain makes available to each new Trustee a copy of the current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts, a Trustee code of conduct, Trustee role description, and relevant Charity Commission guidance. Safeguarding training is required, a declaration of interests document is provided, and semi-formal interviews take place with the Chair, an existing Trustee, and the National Director.

Related parties and relationships with other organisations

Number Seven Social Supermarket in Birkenhead is a social supermarket and cafe that provides affordable and nutritious food options to its local members. Prior to registering as a charity with the Charity Commission in October of 2019, Number Seven was operated by Feeding Britain. The National Director of Feeding Britain is a current Trustee of Number Seven.

Funds held as custodian trustee on behalf of others

Feeding Britain maintains a bank account under its bank mandate with Lloyds in which the funds are designated and restricted for the use of Number Seven. The balance of this account on the 1st of April 2024 was £4,786 and the balance on the 31st of March 2025 was £58. This account is held on the balance sheet of Feeding Britain, along with a corresponding liability reflecting that the funds belong to a related party.

Statement of responsibilities of the trustees

Law applicable to charities in England, Wales and Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Sayer Vincent LLP was appointed as the charity's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on the 10 December 2025 and signed on their behalf by

Rosie Boycott
Trustee

Independent auditor's report

To the trustees of

Feeding Britain

Opinion

We have audited the financial statements of Feeding Britain (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and 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 2025 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
- Have been prepared in accordance with the requirements of the Charities Act 2011 and of 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 Feeding Britain'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.

Independent auditor's report

To the trustees of

Feeding Britain

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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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.

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

Independent auditor's report

To the trustees of

Feeding Britain

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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 liquidate the charity or 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 regulations made under that Act.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Independent auditor's report

To the trustees of

Feeding Britain

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditor's report

To the trustees of

Feeding Britain

Use of our report

This report is made solely to the charity's trustees as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 auditor's 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.

15 December 2025

Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Feeding Britain

Statement of financial activities

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations	2	248,114	10,000	258,114	573,792	–	573,792
Charitable activities	3	540,000	1,681,973	2,221,973	20,000	876,298	896,298
Other trading activities	4	256,423	–	256,423	106,174	–	106,174
Total income		1,044,537	1,691,973	2,736,511	699,966	876,298	1,576,264
Expenditure on:							
Raising funds	5	3,717	–	3,717	25,398	–	25,398
Charitable activities	5	635,933	715,285	1,351,217	355,724	577,469	933,192
Other trading activities	5	36,338	614,322	650,660	267,503	–	267,503
Total expenditure		675,988	1,329,607	2,005,594	648,625	577,469	1,226,093
Net income / (expenditure) for the year	7	368,549	362,367	730,916	51,342	298,829	350,171
Net movement in funds		414,412	316,505	730,916	51,342	298,829	350,171
Reconciliation of funds:							
Total funds brought forward		438,078	1,134,319	1,572,397	386,736	835,490	1,222,226
Total funds carried forward		852,490	1,450,823	2,303,313	438,078	1,134,319	1,572,397

Some of the activities of the charity are expected to be discontinued within 12 months of the date of approval of the financial statements. For more detail, please refer to Note 20.

Feeding Britain

Balance sheet

As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets:			
Tangible assets	12	702,248	795,516
		<u>702,248</u>	<u>795,516</u>
Current assets:			
Debtors	13	155,071	53,303
Stock		51,390	124,700
Cash at bank and in hand		1,426,202	679,057
		<u>1,632,663</u>	<u>857,060</u>
Liabilities:			
Creditors: amounts falling due within one year	14	(31,598)	(80,179)
	0	<u>1,601,065</u>	<u>776,881</u>
Net current assets		<u>1,601,065</u>	<u>776,881</u>
Total assets less current liabilities		<u><u>2,303,313</u></u>	<u><u>1,572,397</u></u>
Funds:	17a		
Restricted income funds		1,450,823	1,134,319
Unrestricted income funds:			
Designated funds		486,712	135,200
General funds		365,778	302,878
		<u>2,303,313</u>	<u>1,572,397</u>
Total funds		<u><u>2,303,313</u></u>	<u><u>1,572,397</u></u>

Approved by the trustees on 10 December 2025 and signed on their behalf by

Rosie Boycott
Trustee

Feeding Britain

Statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		730,916		350,171	
Decrease / (Increase) in stock		73,310		(124,701)	
Depreciation charges		47,215		16,507	
Loss on disposal of assets		64,870		7,830	
(Increase) in debtors		(101,768)		(38,303)	
(Decrease) in creditors		(48,581)		(144,354)	
Net cash provided by operating activities		765,963		67,150	
Cash flows from investing activities:					
Purchase of fixed assets		(18,817)		–	(520,261)
Net cash (used in) investing activities		(18,817)		–	
Change in cash and cash equivalents in the year		747,146		(453,111)	
Cash and cash equivalents at the beginning of the year		679,057		1,132,168	
Cash and cash equivalents at the end of the year		1,426,202		679,057	

1 Accounting policies

a) Statutory information

Feeding Britain is a Charitable Incorporated Organisation, registered with the Charity Commission (registered charity number 1163986) and Office of the Scottish Charity Regulator (registered charity number SCO48470).

Principal place of business and registered office:

Milburn House
Dean Street
New Castle upon Tyne
Suite E5
NE1 1LE

b) 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a ‘true and fair’ view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) 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.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Vouchers for distribution to beneficiaries (see below) are recognised as income to the value of the vouchers provided and in the period in which they are donated.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are transaction fees related to public and private donations received.
- Expenditure on charitable activities are primarily grants made to our local implementation partners as well as other costs incurred in carrying out strategy to eliminate hunger and its root causes in the UK.

h) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity. Approximately 11% of support costs were allocated to fundraising activities and 89% were for the delivery of charitable activities. For last year the allocation was 15% and 85% respectively.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities. Approximately 11% of support costs were allocated to fundraising activities and 89% were for the delivery of charitable activities for this year and last.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

1 Accounting policies (continued)**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Motor vehicles Reducing balance 15%
- Leasehold improvements Straight line over length of lease (10–20 years)

Depreciation is charged once an asset is ready and available for use by the charity.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Stock

Sainsbury e-vouchers donated to Feeding Britain through its partnership with Comic Relief. These will be used to purchase food supply for our affordable food programmes and distributed to our partner organizations across the Feeding Britain network. We do not consider there to be any impairment to the value of the vouchers as of the balance sheet date.

2 Income from donations

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donations and gifts	116,631	–	116,631	222,262	–	222,262
Gift Aid	13,634	–	13,634	17,555	–	17,555
The Times Christmas Appeal	5,763	–	5,763	315,684	–	315,684
Henry Oldfield Trust	10,000	–	10,000	–	–	–
IPA	16,080	–	16,080	–	–	–
Jones Lang LaSalle	9,515	–	9,515	–	–	–
Compass Group	23,261	–	23,261	–	–	–
BAE System	53,230	–	53,230	–	–	–
ICG	–	10,000	10,000	–	–	–
Prezzo Christmas Campaign	–	–	–	14,742	–	14,742
Carval Investors	–	–	–	3,550	–	3,550
	<u>248,114</u>	<u>10,000</u>	<u>258,114</u>	<u>573,792</u>	<u>–</u>	<u>573,792</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Performance related grants						
Comic Relief	-	1,310,450	1,310,450	-	457,050	457,050
Sainsbury Vouchers	-	-	-	-	180,000	180,000
Glasgow City Council	-	136,022	136,022	-	104,599	104,599
Tudor Trust	-	-	-	-	83,000	83,000
Breaks Meals and More	-	33,589	33,589	-	23,649	23,649
John Armitage Charitable Trust	30,000	-	30,000	20,000	-	20,000
Sanctuary Scotland	-	-	-	-	10,500	10,500
Foundation Scotland	-	-	-	-	7,500	7,500
The National Lottery	-	27,500	27,500	-	-	-
North Tyneside Council	-	5,700	5,700	-	-	-
Quilter Foundation	-	56,500	56,500	-	-	-
Sunderland Council	-	45,000	45,000	-	-	-
Robertson Trust	-	35,000	35,000	-	-	-
Greggs Foundation	-	20,000	20,000	-	-	-
Wheatley Homes	-	12,212	12,212	-	-	-
The Rothschild Foundation	500,000	-	500,000	-	-	-
Schroder Charity Trust	10,000	-	10,000	-	-	-
Other restricted funding	-	-	-	-	10,000	10,000
	540,000	1,681,973	2,221,973	20,000	876,298	896,298

4 Income from other trading activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Trading income	234,992	-	234,992	105,271	-	105,271
Interest income	15,019	-	15,019	903	-	903
VAT Recovered	6,412	-	6,412	-	-	-
	256,423	-	256,423	106,174	-	106,174

Trading income is from sales at eight community food markets in Glasgow.

Feeding Britain

Notes to the financial statements

For the year ended 31 March 2025

5a Analysis of expenditure (current year)

	Raising funds £	Charitable activities £	Other trading activities £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 8)	-	109,054	157,126	71,508	72,900	410,588	283,345
Grants to local implementation partners (Note 6)	-	1,016,775	-	-	-	1,016,775	628,513
Food and other stock for community food markets	-	-	330,078	-	-	330,078	187,695
Motor vehicle expense	-	-	6,836	-	-	6,836	1,742
Retail and office equipment	-	-	16,532	-	1,261	17,794	7,384
Depreciation and loss on disposal of fixed assets	-	74,985	37,100	-	-	112,085	24,337
Printing, postage and stationery	-	-	387	-	2,650	3,037	221
Training	-	-	-	-	-	-	-
Telephone	-	-	2,051	-	568	2,619	2,666
Travel	-	12,769	3,111	-	-	15,879	7,150
Insurance	-	-	9,962	2,194	-	12,156	2,395
Audit and accounting	-	-	-	18,080	-	18,080	18,275
Professional fees	-	-	7,676	-	-	7,676	30,526
Website and social media	-	1,290	-	-	-	1,290	1,498
Events and conferences	-	6,925	-	-	-	6,925	3,611
Heating, electricity and water	-	-	11,605	-	-	11,605	1,157
Rent and business rates	-	-	4,230	5,706	-	9,936	14,724
Sundry	3,370	3,457	1,858	-	817	9,503	2,748
Subscription fees	-	-	1,453	10,344	-	11,796	7,345
Bank charges	-	-	-	936	-	936	759
	3,370	1,225,255	590,005	108,767	78,197	2,005,594	1,226,093
Support costs	145	52,683	25,369	(108,767)	(78,197)	(108,767)	-
Governance costs	202	73,279	35,287	-	-	108,767	-
Total expenditure 2025	3,717	1,351,217	650,660	-	-	2,005,594	
Total expenditure 2024	25,398	933,192	267,503	-	-		1,226,093

Feeding Britain

Notes to the financial statements

For the year ended 31 March 2025

5b Analysis of expenditure (prior year)

	Raising funds £	Charitable activities £	Other trading activities £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 8)	-	67,014	76,646	66,082	73,603	283,345
Grants to local implementation partners (Note 6)	-	628,513	-	-	-	628,513
Food and other stock for community food markets	-	8,251	179,444	-	-	187,695
Motor vehicle expense	-	-	1,742	-	-	1,742
Community food market equipment	-	7,384	-	-	-	7,384
Depreciation	-	24,337	-	-	-	24,337
Printing, postage and stationery	-	-	-	221	-	221
Training	-	-	-	-	-	-
Telephone	-	741	-	-	1,924	2,666
Travel, equipment and communications	-	-	-	-	7,150	7,150
Insurance	-	-	-	2,395	-	2,395
Audit and accounting	-	-	-	18,275	-	18,275
Professional fees	-	6,213	-	23,579	734	30,526
Advertising and social media	-	1,498	-	-	-	1,498
Events and conferences	-	-	-	3,611	-	3,611
Heat and light	-	1,157	-	-	-	1,157
Rent and business rates	-	-	9,671	5,053	-	14,724
Sundry	2,211	537	-	-	7,345	10,092
Bank charges	-	-	-	759	-	759
	2,211	745,647	267,503	119,976	90,756	1,226,093
Support costs	9,970	80,786	-	-	(90,756)	-
Governance costs	13,216	106,759	-	(119,976)	-	-
Total expenditure 2024	25,398	933,192	267,503	-	-	1,226,093

6 Grant making

	Total	Total
	2025	2024
	£	£
Grants to implementation partners		
Be Enriched (Wandsworth Food Bus)	26,067	101,067
Involve Northwest – (citizens advice)	45,000	38,633
Number Seven Citizens Supermarket	125,500	95,057
Coventry Independent Advice	–	50,121
Bassetlaw Food Hubs	14,914	42,602
Happy Days – Calderdale	42,500	42,500
Bath & District Citizens Advice	30,000	–
Healthy Holiday Programmes – Liverpool	47,339	–
Healthy Holiday Programmes – London	60,167	–
Healthy Holidays (under £30,000)	236,795	–
Affordable Food Networks (under	282,765	–
Pathways From Poverty (under £30,000)	87,372	–
Other small grants (under £30,000)	18,356	258,533
	1,016,775	628,513

Grant are made to regional and local implementation partners to further our charitable mission by supporting strategic programmes for preventing hunger, reforming community food provision along more sustainable and dignified lines and building an evidence base from which to pursue strategic change.

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation	47,215	16,507
Loss or on disposal of fixed assets	(64,870)	–
Auditor's remuneration (excluding VAT):		
Audit (excluding VAT)	13,200	12,550

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	370,376	256,632
Social security costs	26,822	17,051
Employer's contribution to defined contribution pension schemes	12,726	8,590
Recruitment and training	664	1,073
	410,588	283,345

One employee earned between £60,000 and £70,000 during the year (2024: nil). No employee earned more than £70,000 (2024: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £71,508 (2024: £66,082).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £796 (2024: £nil) incurred by 5 (2024: nil) members relating to attendance at meetings of the trustees.

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 17 (2024: 11).

Staff are split across the activities of the charity as follows:

	2025 No.	2024 No.
Head office	6.0	4
Good Food Scotland	11.0	7
	17.0	11

10 Related party transactions

Number Seven Social Supermarket in Birkenhead is a social supermarket and cafe that provides affordable and nutritious food options to its local members. Prior to registering as a charity with the Charity Commission in October of 2019, Number Seven was operated by Feeding Britain. The National Director of Feeding Britain is a current Trustee of Number Seven.

Feeding Britain maintains a bank account under its bank mandate with Lloyds in which the funds are designated and restricted for the use of Number Seven. The balance of this account on the 1st of April 2024 was £4,786 and the balance on the 31st of March 2025 was £57.79. All spending from this account was for on-going operating activities of Number Seven. Other transactions with Number Seven in the period include £125,500 in charitable grants to Number Seven, reflected in Charitable activities. Last year there were £95,057 in grants to Number Seven.

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Tangible fixed assets

	Leasehold improvements £	Motor vehicles £	Total £
Cost			
At the start of the year	709,808	168,690	878,498
Additions in year	(7,918)	26,735	18,817
Disposals in year	–	(144,522)	(144,522)
At the end of the year	701,890	50,903	752,793
Depreciation			
At the start of the year	–	82,982	82,982
Charge for the year	35,094	12,120	47,215
Eliminated on disposal	–	(79,652)	(79,652)
At the end of the year	35,094	15,450	50,544
Net book value			
At the end of the year	666,795	35,453	702,248
At the start of the year	709,808	85,708	795,516

All of the above assets are used for charitable purposes.

13 Debtors

	2025 £	2024 £
Other debtors	5,462	–
Accrued income	13,722	53,303
VAT refund due	135,887	–
	155,071	53,303

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,409	1,370
Amounts due to related parties	–	4,786
Accruals	16,901	74,023
Deferred income (note 15)	13,288	–
	31,598	80,179

15 Deferred income

Deferred income comprises £10,500 grant income from Sanctuary Scotland to support a Glasgow affordable food initiative. The grant period begins in April 2025 and £2,788 from a Glasgow based housing association to be used to provide food vouchers to affordable food club members.

	2025 £	2024 £
Balance at the beginning of the year	–	–
Amount released to income in the year	–	–
Amount deferred in the year	13,288	–
Balance at the end of the year	13,288	–

16a Analysis of group net assets between funds (current year)

	General unrestricted £	Designated £	Restricted funds £	Total funds £
Tangible fixed assets	–	–	702,248	702,248
Net current assets	365,778	486,712	748,575	1,601,065
Net assets at 31 March 2025	365,778	486,712	1,450,823	2,303,313

16b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted funds £	Total funds £
Tangible fixed assets	–	–	795,516	795,516
Net current assets	302,878	135,200	338,803	776,881
Net assets at 31 March 2024	302,878	135,200	1,134,319	1,572,397

17a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Restricted funds:					
Threehills	669,850	291,480	(197,355)	178,949	942,924
Number Seven	–	67,500	(67,500)	–	–
Wandsworth Food Bus	2,809	23,387	(26,196)	–	–
Sainsbury's Vouchers	124,700	(79,625)	(19,450)	–	25,625
Good Food Scotland	–	187,236	(187,236)	–	–
Pathways from Poverty	–	263,500	(136,145)	–	127,355
Core costs funding	–	99,150	(99,150)	–	–
Affordable Food Networks	–	218,258	(253,607)	91,011	55,661
Healthy Holidays	–	621,089	(325,532)	–	295,557
JP Morgan partner network support grants	13,421	–	(13,421)	–	–
Other smaller projects	323,539	–	(4,014)	(315,822)	3,702
Total restricted funds	1,134,319	1,691,973	(1,329,607)	(45,862)	1,450,823
Unrestricted funds:					
Threehills	–	41,585	–	–	41,585
Wandsworth Food Bus	–	607	(634)	–	(27)
Good Food Scotland	–	329,895	(250,733)	(40,910)	38,252
Pathways from Poverty	20,000	–	–	(20,000)	–
Healthy Holidays	20,000	15,494	(23,827)	–	11,667
Number Seven Revenue Support	38,000	58,000	(75,116)	1,893	22,777
Affordable Food Networks	10,000	469,134	(96,675)	(10,000)	372,458
Other designated funds	47,200	–	–	(47,200)	–
Total designated funds	135,200	914,714	(446,986)	(116,217)	486,712
General funds	302,878	129,823	(229,002)	162,079	365,778
Total unrestricted funds	438,078	1,044,537	(675,988)	45,862	852,490
Total funds	1,572,397	2,736,511	(2,005,594)		2,303,312

The narrative to explain the purpose of each fund is given at the foot of the note below.

17b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Threehills	428,420	341,115	(99,685)	–	669,850
Wandsworth Food Bus	57,959	45,917	(101,067)	–	2,809
Sainsbury's Vouchers	–	180,000	(55,300)	–	124,700
Good Food Scotland	–	59,118	(59,118)	–	–
Pathways from Poverty	56,250	–	(56,250)	–	–
Rausing partner network support grants	2,450	–	(2,450)	–	–
JP Morgan partner network support grants	42,071	–	(28,650)	–	13,421
Other smaller projects	248,340	250,149	(174,950)	–	323,539
Total restricted funds	835,490	876,298	(577,469)	–	1,134,319
Unrestricted funds:					
Designated funds:					
Good Food Scotland	–	94,467	(198,742)	104,275	0
Pathways From Poverty	–	–	(61,795)	81,795	20,000
Healthy Holidays	–	–	–	20,000	20,000
Number Seven Revenue Support	–	–	–	38,000	38,000
Affordable Food Networks	–	–	–	10,000	10,000
Other designated funds	–	–	–	47,200	47,200
Total designated funds	–	94,467	(260,537)	301,270	135,200
General funds	386,736	605,499	(388,087)	(301,270)	302,878
Total unrestricted funds	386,736	699,966	(648,625)	–	438,078
Total funds	1,222,226	1,576,264	(1,226,094)	–	1,572,397

Unrestricted funds are for the general objects of the Charity without further specified purpose and are available as general funds.

Threehills – a community supermarket and café in Glasgow

Sainsbury's Vouchers are donated vouchers to be used to purchase inventory by Affordable Food operators in the network.

Pathways from Poverty is the provision of specialist advice and advocacy within food banks and across Affordable Food Networks.

Affordable Food Networks is a network of regional partners operating sustainable, dignified, membership-based affordable food programmes to address hunger and acute or chronic food insecurity in their communities.

Healthy Holidays – The programme provides meals and activities for children and young people from households on low incomes during the Easter, Summer, and Christmas holidays.

Designated funds are for the ongoing revenue support for variace projects in the Feeding Britain network.

Transfers from restricted funds reflect an internal reclassification of balances previously held under the general "Other smaller projects" line item. This adjustment assigns the restricted fund balances to their respective, detailed project descriptions for improved transparency.

18 Capital commitments

At the balance sheet date, the charity had committed to £14,414 (2024: £112,430) in respect of the Threehills project.

19 Operating lease commitments

The charity has entered into a lease commitment for the Threehills supermarket project with rent payable at £1 per annum until September 2042. Leasehold improvements made at the site have been capitalised as shown in note 12.

20 Post balance sheet events

Transfer of Operations of Good Food Scotland:

The Trustees of Feeding Britain have approved a strategic plan for the transfer of operations and assets of the Good Food Scotland (GFS) programme to a newly established, separately registered charity. This decision reflects the intention to create a standalone entity for Good Food Scotland, to enhance its focus on serving its member base, while creating additional core capacity for Feeding Britain to focus on the continued development of its three core programmes – Affordable Food Networks, Pathways From Poverty and Healthy Holidays – across an ever-growing network of regional and local partnerships.

Based on the net asset position of the GFS programme as of the reporting date (31 March 2025), approximately £1,046,058 of net assets will be transferred. This includes £666,796 of Leasehold Improvements related to the Threehills Community Supermarket. For the 12 months ended 31 March 2025, GFS accounted for £850,195 of income and £635,324 of expenditure within the Statement of Financial Activities (SoFA) of Feeding Britain. The execution of the transfer will result in the de-recognition of these net assets from the Balance Sheet of Feeding Britain in the subsequent reporting period or at the date of transfer if later. As of the transfer date, future income and expenditure related to GFS will no longer be reported in the SoFA of Feeding Britain.

The costs associated with the legal and administrative process of the transfer are not yet finalised but are not expected to be material in the context of the overall charity's operations. The ongoing viability of Feeding Britain will not be impacted by this transfer.