

UKHARVEST LIMITED

England & Wales · Charity number 1171916

Details

Status Registered

Legal form Charitable company

Company number [10428026](#)

Registered 2017-03-07

Register [View on the Charity Commission register](#)

Contact

Address North Barn
Itchenor Park Farm
Itchenor
Chichester
West Sussex
PO20 7DN

Phone 01243696940

Email info@ukharvest.org.uk

Website www.ukharvest.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE THE PREVENTION OR RELIEF OF POVERTY IN THE UNITED KINGDOM FOR THE PUBLIC BENEFIT THROUGH THE PROVISION OF FOOD AND THE RELIEF OF HUNGER IN PARTICULAR BY:A) TRANSPORTING AND DIRECTLY PROVIDING FOOD FROM INSTITUTIONS WITH EXCESS FOOD TO OTHER CHARITABLE ORGANISATIONS AND AGENCIES WHOSE MISSION IS TO PROVIDE FOOD TO THOSE IN NEED IN THE UNITED KINGDOM;B) ADVANCING THE EDUCATION OF THE PUBLIC WITH REGARD TO FOOD SECURITY FOR THOSE IN POVERTY IN THE UNITED KINGDOM, INCLUDING EDUCATING THE PUBLIC ABOUT PREPARING NUTRITIOUS AND HEALTHY MEALS AND COOKING ON A BUDGET; ANDC) BY SUCH OTHER MEANS AS THE TRUSTEES MAY DETERMINE.

Activities: UKHarvest exists to prevent environmental damage by rescuing good food, preventing it going to landfill and feeding people in need. We help support communities ? working collaboratively with the charities we support by educating and providing great opportunities for economic and social well-being.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,148,573	£1,539,192	£312,346	35
2024-03-31	£1,237,163	£1,510,074	£702,965	33
2023-03-31	£1,295,780	£1,216,959	£975,876	24
2022-03-31	£1,217,515	£986,281	£897,054	25
2021-03-31	£1,123,796	£617,031	£665,820	12

Trustees

Name	Role	Appointed
Amy Sim		2023-09-01
Chatan Modi		2025-11-13
Peter Christopher Ralston		2024-11-20
Susannah Clare Day		2018-11-22

UKHARVEST LIMITED

England & Wales - Charity number 1171916

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
UKHARVEST LIMITED**

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Report of the Trustees	1 to 17
Report of the Independent Auditors	18 to 21
Statement of Financial Activities	22
Balance Sheet	23
Cash Flow Statement	24
Notes to the Cash Flow Statement	25
Notes to the Financial Statements	26 to 41



Nourishing Our Nation

Report of Trustees

UKHarvest Limited

Registered Charity Number 1171916

UKHarvest Limited

info@ukharvest.org.uk | 01243 696940 | www.ukharvest.org.uk | @UKHarvest
The Bricks, Manor Farm Barns, Selsey Road, Donnington, Chichester PO20 7PL

Registered Charity Number 1171916



Report of the Trustees

Contents

UKHarvest Values and Impact.....	3
Our Mission Statement	3
How we make it happen	3
Our Behaviours.....	3
Impact – 2024	3
Message from our Chairman and Chief Executive	3
Yvonne.....	3
Glenn.....	4
Trustee Annual Report	6
Introduction	6
Objectives and Activities	6
Objectives.....	6
Activities.....	6
Public Benefit	7
Achievements and Performance	8
Our Impact	8
Our people	11
Financial Review.....	12
Reserves policy.....	12
Going concern	13
Future developments.....	13



UKHarvest Values and Impact

Our Mission Statement

- We are on a mission to prevent food waste and food insecurity by enriching and educating our communities.

How we make it happen

- Care for our people, communities and our planet.
- Expand our social enterprise opportunities.
- Work collaboratively with local communities, stakeholders and partners.
- Educate everyone on how to prevent food waste and cook well for less.

Our Behaviours

- Collaborative - Proactively seek partnerships.
- Focus - On our service users needs – all else will follow.
- Caring - Leading with integrity, team work and respect.
- Innovative - Leading the way in sustainable focused solutions – finding new ways to solve problems.
- Positive - Demonstrating a can-do approach.

Impact – 2025

- 641 Tonnes of food rescued & redistributed
- 1.5M Meals Redistributed
- 345 CFHs took place supporting 50,687 People
- Engaged 82,402 People through education and events
- 425,389 mouths fed
- 175 Grub clubs in 10 local primary schools around Chichester supporting 28,093 people
- 538 volunteers donated time 22,363 Hours given
- 39,549 meals cooked at the Nourish Hub supporting 21,191

Message from our Chairman and Chief Executive

Yvonne

As the disproportionate increase in the cost-of-living continues to challenge communities across the nation, UKHarvest reflects on the last 12 months, having seen significant changes and challenges across the attention and need for change in tackling food waste. This year saw significant streamlining of our staffing structure, due to the increased difficulty in fundraising due to the current economic climate in the UK. This endeavour was undertaken to ensure our sustainability and to make us fit for the future.

The significant environmental and social impact of food waste in the UK is negatively affecting households and individuals. Positively disrupting the existing food systems to increase food security remains at the forefront of our mission, having witnessed a significant rise in the number people struggling to access essential food supplies needed to feed their families and households.



With our beneficiaries at the heart of our initiatives, we have embraced innovation and compassion in our partnerships. While we have encountered many heartbreaking stories from those we serve, we are equally inspired by the uplifting narratives that emerge after they access our services, fuelling our commitment to our mission.

Through UKHarvest's 16 Community Food Hubs, our charity is supporting and feeding approximately 100 families per hub. Signposting to support services has become integral to our Community Food Hubs and Nourish Hub, enabling us to provide comprehensive support.

Nourish Hub has adapted its offerings to better serve the needs of its visitors, and our training programmes for volunteers have enhanced the efficiency of our food rescue efforts. We fed 39,549 people in our Nourish Hub, provided 123 education sessions, ran 137 cultural and community events which saw 3,413 people participating in these events.

We are thrilled to announce the successful launch of Grub Club to support school families, deliver more HAF Family Fun Days, and expand our educational offerings at the Nourish Hub with tailored courses. Plans are in place to provide specialised training for our volunteers and beneficiaries, enhance our signposting efforts across projects, expand our online resources, and strengthen educational initiatives in schools.

Looking ahead, we are excited to be chosen as the national partner to deliver Food for the Future, an exciting and innovative secondary schools challenge, in partnership with The King's Foundation. We will continue to focus on working with the community, for the community in our bid to end food insecurity and ensure we Nourish our Nation.

With the unwavering support of our donors and partners, we are committed to making a sustainable difference in the lives of those we serve. Thank you for believing in our mission and for your role in preventing food waste and food insecurity by enriching and educating our communities.

These achievements reflect the tireless dedication of our team, volunteers, and supporters, and we extend our heartfelt gratitude to the Goodman Foundation, our founding donor, and all those who contribute to our mission.

Glenn Reynolds-Viljoen

As the new Chair, I am delighted to be leading the Board of Trustees this year. By reducing the social implications of reduced access to fresh, healthy food while enabling and empowering communities to gain support has never been more important in the UK. With increased coverage in the news of families and households struggling to feed their loved ones, I am honoured and thrilled to be part of the UKHarvest team as Chair of the Board of Trustees this year.

UKHarvest's mission to Nourish Our Nation has never been more important. UKHarvest works closely with local and national organisations to prevent healthy, edible surplus food from being churned back into a wasteful and harmful system. Our charity is shaking up the dysfunctional process of food production and waste, ensuring that those in power see that there is a way forward, away from mindless waste and environmental destruction, towards sustainable access to fresh ingredients across the country.



This has been a challenging year for many, but UKHarvest has seen incredible leaps forward with increased food rescue and redistribution operations ensuring more healthy edible food reaches those in need. The Board are delighted to see the increase in operations across the South, and beyond. Through their continued dedication to supporting communities through impactful initiatives, the board praises the work conducted by the teams at UKHarvest and Nourish Hub, ensuring valuable improvement to the lives of many. From warehouse operations to extensive reporting on the positive impacts and increasing needs over the last 12 months, it is clear from the challenging personal stories shared by our beneficiaries with UKHarvest's staff and volunteers, that the work being conducted is making a huge difference to our community.

Our annual review for 2024/25 showcases how, through careful planning and valuable insight, UKHarvest are creating pathways to success for all those involved in the operation, from staff through to service users. In the last year, the charity has been able to implement professional development and employment pathways for many members of the volunteer team both at UKHarvest and at Nourish Hub. Members of staff have stepped up and absorbed additional responsibilities in the light of restructurings to create more efficient and productive working processes. Due diligence and passion for making a difference has seen a fantastic increase in engaging, nurturing and cementing powerful bonds between UKHarvest as an operation, and external organisations and agencies who believe in what we're doing. By working with UKHarvest, each partnership knows that they are directly impacting change and progression towards food security for all.

Looking ahead, I am confident that the impactful work of UKHarvest will only grow across all areas of the operation. The education team have created exceptional material that is available to all, and with empowerment at the heart of our charity, we are continuing to develop this offering to help everyone reduce their food waste and ultimately save money. The board and I are excited to see how we will evolve as a charity in 12 months' time, knowing full well that UKHarvest is in very capable hands of Yvonne and her team.



Trustee Annual Report

Introduction

The trustees normally meet four times a year to agree funding priorities, charitable activities, strategy and policy. Our inhouse accounting system is supported by our accounting team and Gibson Whitter handle the auditing process for UKHarvest. We administer our own financial affairs for the charity on a day-to-day basis. The Charity is supported by a network of 538 active volunteers and we operate with a core team of 27 staff supported by additional sessional contractors.

Objectives and Activities

Objectives

The objects of the charity are the prevention or relief of poverty in the United Kingdom for the public benefit through the provision of food and the relief of hunger in particular by:

- a) Transporting and directly providing food from institutions with excess food to other charitable organisations and agencies whose mission is to provide food to those in need in the United Kingdom;
- b) Advancing the education of the public with regard to food security for those in poverty in the United Kingdom, including educating the public about preparing nutritious and healthy meals and cooking on a budget; and
- c) By such other means as the trustees may determine.

Activities

UKHarvest is a for impact environmental charity, established in 2017 by our CEO, Yvonne Thomson. We focus on using rescued food as a medium to educate all in the prevention of food waste and on how to cook using fresh nutritious food. UKHarvest has established itself within the UK's saturated food rescue market from having one van and a garage to a fleet of eight vans, a 325 m2 warehouse, three offices, a purpose built training and commercial kitchen, and a purpose designed Nourish Hub, with a commercial kitchen, training kitchen, large multi-use space and office space. We support charities who in turn feed over 300,000 people a year and can rescue and redistribute up to 25 tonnes of food in a day. We redistribute to our bespoke CFHs and use our food to deliver education sessions and our holiday hunger initiatives which help vulnerable groups including families of school children. We have empowered people to improve their nutrition and quality of lives, through our bespoke education interventions.

We work around the South East focusing in the most deprived areas, where people are food insecure. We are the only food rescue charity in the area which does not charge the charities for the delivery of food. We support their business models by delivering free of charge, ensuring that their funding is spent on delivering services and not on food.

Each of our activities work towards the overarching aims of Protecting the Environment, Up-Skilling, and combatting social isolation.



Protecting the Environment

Our core offer is intrinsically a method to help “protect the environment” through the prevention of food waste by collecting surplus food across the supply chain spectrum and redistributing it free of charge to local charities and directly to members of society. Currently we rescue 80% perishable food. We collect food with a fleet of eight vans operating throughout Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London.

Up-skilling

Our second offer is an education and up-skilling programme, NourishEd, using rescued food to provide quick and easy nutritious meals, using as much left-over food as possible to also help avoid household waste. 40% of an average rubbish bin in West Sussex is food waste and 27.7% is edible food which includes food still in the packaging, leftovers and cooked food that didn't get eaten, all going to landfill. From the social nature of sharing food to the delivery of formal training opportunities, using local training kitchens, the NourishEd Programme will build the capacity of the local community, in a fun way. The principles of community engagement, inclusion, community empowerment and community ownership are the core principles to NourishEd. The approach is asset-based and we aim to provide a democratic space for all of our activities. We facilitate people coming together to achieve positive change by enhancing their own knowledge, skills and experience around nutrition. The result is long-lasting behavioural change and personal empowerment. We work in collaboration and partnership with other charities to deliver this change programme including The Apuldram Centre, Aspire, Church community groups, Sanctuary in Chichester, The Chichester Centre, Turning Tides, Young Carers and many other organisations.

Supporting health and wellbeing

Our third offer focuses on combatting social isolation and loneliness, as well as improving health and wellbeing. This programme invites vulnerable people; especially those living alone or in isolation, to lunch and supper clubs to encourage social involvement in the community, while learning to make delicious soups and receiving a premium three-course meal using entirely rescued food. Local young people as well as volunteers support the programme, under the supervision of a trained cook. Our Community Food Hubs (CFHs) help people on their journey from dependency on food banks to a resilient place by providing support services alongside their weekly shop. At the year end we are delivering regular CFHs at 16 different locations across West Sussex, nine on a fortnightly basis and seven monthly. Through this we bring together over 850 families, in turn feeding up to 2,600 individuals every month. Wrap around support services include Arun & Chichester Citizens Advice, West Sussex Mind, Supporting You, energy providers and housing associations.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting grant making policy for the year and that they have complied with the duty in section 17(5) of the 2011 Charities Act. The trustees are satisfied that all charitable activities during the year are for the benefit of the public and the benefits of each and every activity are clearly identifiable.



- 1 We are on a mission to eliminate hunger and food waste through education and the redistribution of quality surplus food.
- 2 Likewise, to provide a framework for food rescue that can be replicated.
- 3 Raising public awareness through campaigns, information materials, media and events.
- 4 Raising awareness with influencers including government and others.
- 5 Campaigns and policy initiatives.

Achievements and Performance

Our Impact

To maximise our impact and achieve our aims and objectives we operate several successful programmes, tailored to best meet the needs of different communities.

Food Rescue

- Number of organisations who donated their food: 213
- Weight of food redistributed: 641 tonnes
- Total meals 1,526,190

This year we rescued 641 tonnes of food from going to waste, using it across our education and community programmes and delivered the rest of it free of charge to charities. The amount of food rescued was equivalent to 1,526,190 meals.

Supported and funded by Hampshire County Council and VIVID Housing, UKHarvest delivered a total of close to 100,000 meals to 42 different organisations, thanks to the 40 tonnes of food rescued across the county of Hampshire. This twelve-month project enabled UKHarvest to reach more people than ever before, collaborating with more producers, growers and distributors, as well as charities, schools and community groups.

Our successful pilot food rescue project, DARE, tackles pre-farmgate waste by taking edible surplus food from farms. Food that doesn't meet the correct retail specifications are removed to ensure better growth for the remaining fruit and vegetables or are slightly damaged in some way. These collections help support farmers and growers to reduce the cost of destruction of this product whilst helping us to give households access to a wider selection of healthy foods.

Education and Community Outreach:

- 82,402 people reached
- 201 community events
- 168 education sessions

Through 369 events and sessions and through our online programmes our education and outreach activities have reached 82,402 people.

NourishEd is UKHarvest's online and in-person food education programme. From cooking classes in our training kitchens, to online tutorials about extending the life of ingredients, NourishEd offers a wide range of learning content, nationally. Nearly 1,000 participants were reached through 123 sessions at Nourish Hub this year, with strong engagement and positive outcomes for all who



participated. This year, over 60 learners accessed our new online education portal, NourishEd at Home, which has been funded by Clarion Futures for its residents. With signups from across the UK, these easy to follow videos are helping households save money by wasting less. NourishEd at School, our food education programme for KS3 and KS4 Food Technology classes, has been positively received by schools. Students have reported their appreciation for the donation of materials and resources that have enhanced their learning experience.

Grub Club has become a key project for UKHarvest, reaching pupils and communities across Chichester, supporting 28,093 people. Having launched in April 2024, we deliver to ten schools throughout the district, providing enough food for families to support their weekly shop. With funding from the King Charles III Charitable Fund, we redistributed over 44 tonnes of fresh and ambient food to households and families within each school community. As well as delivering food to these schools, we also support additional learning at each setting. The locations run their club according to the needs of the students and the school. Many also use any leftover ingredients to cook, create recipes, learn about where food comes from and, most importantly, how to reduce household food waste.

Another new initiative was the pop-up Soup Shop that came from observing an increase in social isolation within many communities we support. Healthy, nutritious meals were cooked and given to the residents of East Wittering, West Sussex, creating a warm and welcoming community space, and fostering lasting friendships and connections. We reached over 1,000 people through this initiative.

One of the key outcomes from Soup Shop was the sense of community and connection that it strengthened at a time of year when many people typically choose to stay at home. From this was born Shop, Chop & Chat, all-inclusive community sessions run at two assisted living facilities, thanks to funding received from the Hyde Charitable Trust. Residents were brought together to share time and food whilst learning new cooking skills. Reducing social isolation for the elderly through food-based activities, the project provided free groceries, encouraged communal cooking and fostered social interaction between residents.

We engaged with young children at risk of food insecurity as part of the 'Holiday, Activity and Food Programme' (HAF) in London and in December hosted our second Family Fun Day which took place in Bognor, West Sussex with over 370 attendees, 540 hot meals served and 18 different local clubs offering free activities.

We enhanced the experience for our Community Food Hub customers by sharing recipes and hosting cooking demonstrations funded by West Sussex County Council. By offering new courses, such as 'Scrap and Pickle' funded through Veolia's Sustainability Fund, we helped increase knowledge and confidence at our Nourish Hub. Thanks to Tesco Community Grants, we supported communities as far as Wales, Ireland, and Scotland.

Community Food Hubs:

- Number of instances 345
- Number of locations 16
- Number of support agencies: 41
- Food redistributed: 147 tonnes
- Number of customers 16,427
- Total in household 50,687



Our Community Food Hubs use food as a medium to engage the community, whilst providing the tools to educate, improve wellbeing and combat social isolation. Over the year this programme gave 50,687 household members 183 tonnes of food and the opportunity to connect with 41 support agencies, via 345 instances at 16 different locations across West Sussex.

Our partnership with West Sussex County Council has enabled us to reach more areas across the county. This is invaluable as it connects our customers to additional service provisions in an informal setting every month. With a focus on sustainability and skills, our team have created and shared a new educational booklet, twelve videos and a series of cooking demonstrations that promote practical food waste prevention tips. In March 2025, we opened a new Community Food Hub in Burgess Hill, thanks to the generous support of our partners at Thakeham Homes. The continued support of local Housing Associations and support services allows each customer to feel valued and informed.

41 support agencies have shared their services and it's been incredible to hear the stories of our customers' interactions and successes, from those who have gained support with their mental health through Sussex Mind to those who gained financial support available via Supporting You. We have offered a consistent choice of food from across the food groups, hosted 7 cooking demonstrations, and provided recipes and handy tips on the more unusual ingredients we offer.

Nourish Hub:

- Meals: 39,549
- Education sessions: 123
- Education participants: 983
- Number of community and cultural events/sessions: 137
- Community and cultural event participants reached: 2,430

Through our Nourish Hub we have served 39,549 meals, educated 983 participants at 123 sessions and reached 2,430 people at 137 community and cultural events. We served more meals than ever before, created more opportunities for families to access food and to overcome social isolation. Surplus suppers and breakfast clubs are now established features in our calendar alongside our Community Lunch and Meals and a Chat service. The 6-week cookery courses remain successful, and we have added new courses. We continue to be a core provider of the Holiday Activities and Food programme (HAF), reaching children at risk of food insecurity. To ensure our residents are supported on social issues such as housing and finance we have invited more support services into our venue to host drop-in sessions and formalised courses.

Nourish Hub has also welcomed other organisations, such as Citizens Advice Bureau, AGE UK and Hammersmith and Fulham Adult Learning, to offer their training to our community.

Our services continue to be recognised, adding the Best 100 Taste Awards to the 7 awards our Nourish Hub has now received for supporting the local community.

We are incredibly thankful for support of Hammersmith and Fulham Council (H&F) and the opportunities our partnership provides. This year Nourish Hub became co-chairs of the borough's Food for All Partnership, and, with thanks to Funding from the Greater London Authority and H&F, we welcomed a new member of the team as Partnership Coordinator.



Our people

We adore and value the contribution of all our food donors, financial donors and amazing supporters. On behalf of the entire team at UKHarvest and the people we support – THANK YOU for supporting us to Nourish Our Nation through food rescue, education, engagement and innovation.

Our Staff

The increased economic downturn saw the necessity for a restructure of the organisation, with the exclusion of the staffing at the Nourish Hub. At the year end we had 27 employees, working full and part time across our two sites, Donnington, London, and remotely.

Our Volunteers

This year 537 community volunteers and 75 corporate volunteers gave 22,363 hours of their time, which is the equivalent of over 11 full time staff members. Without our volunteers, we simply wouldn't be able to reach the people we do, and so we'd like to thank each and every one of them.

This year, we welcomed new volunteers from all different backgrounds and walks of life. From volunteers who have additional needs to those who donate their time while looking for work, we enable everyone to be included in supporting our mission and giving back to their community. Following our recent surveys, we have provided more opportunities for volunteers to learn and participate in training and upskilling sessions. 16 volunteers have now received qualifications in Nutrition and Health or Food Safety, and 8 undertook training in Allergy Awareness. No matter how big or small the objectives we set, our volunteers jump at the opportunity to support us across the full extent of our charity. This dedication shows an unwavering commitment to the community and the environment and ensure that we can make the dreams of our charity become a reality.

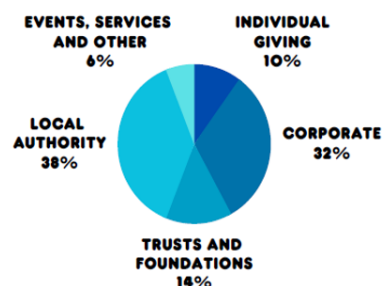
Food Donors

Our food comes from organisations working across all sectors of the food supply chain, from pre-production through to commercial outlets. We thank every food donor for helping us to fight food waste and to feed those who need it most, including the organisations APS Produce, Barfoots, Bookers, Bidfoods, City Harvest, Fine Cheese Co, Greggs, Goodwood, Infinity Foods, Innocent, KFC, Knead Bakery, Mapsons, M Storage, Neighbourly, Pieminister, Sainsbury's, Squished, SussexGreenhouse, Tangmere Nurseries, Tesco, The Summer Berry Company, Vitacress, Waitrose.

Our Donors

Over the year UKHarvest raised £1.15 Million to continue our mission, and includes donations from individuals, corporations, trusts and foundations and local authority.

We'd like to give a special thanks to the following donors, whose significant contributions have helped fight food waste and reach those most in need: A2 Dominion, Arthur Williams Trust, Bassil Shippam & Alsford Trust, Beacon Church Charles Lewington, Chichester District Council, Co-op Group, Covers, Daisy Trust, Ferry Farm, Garfield Weston Foundation, Goodman Foundation, Greater London Authority, Groundwork UK, Hammersmith and Fulham Council, Hampshire County Council,





Hyde Charitable Trust, Kindred Hospitality Ltd, King Charles III Charitable Fund, Kings Coronation Youth Fund, Linden Family Trust, The London Community Foundation, Mayors Fund for London, Nationwide, Neighbourly, Routledge Foundation, Royal Borough of Kensington and Chelsea, Selsey Town Council, Thakeham Partnerships Ltd, The 29th May 1961 Charitable Trust, The Alex & William de Winton Trust, The Barn, The Ernest Kleinwort Charitable Fund, V2 Radio Sussex, Veolia, Vivid, West Sussex County Council.

Financial Review

The day-to-day management of receipts and payments is handled by the charity's finance team, with regular oversight from Trustees at meetings.

During the year ending 31 March 2025 the charity received income totalling £1,148,573 (2024: £1,237,163). Total expenditure for the year, including fundraising, operational and charitable expenditure, was £1,539,192 (2024: £1,510,074). This resulted in a deficit for the year of £(390,619) (2024: £(272,911)) which has been supported by unrestricted reserves.

This year's deficit reflects the challenging situation for many food charities in this current climate, where demand for services is increasing as cost-of-living hits communities yet the funding needed to sustain and expand operations is harder than ever to secure. UKHarvest has restructured during the year to reduce costs of operating but in today's volatile economic situation, UKHarvest, amongst many other charities, is facing an increasingly challenging fundraising climate with many donors scaling back their giving and grant makers tightening eligibility criteria.

Reserves policy

The policy of the trustees is to hold free reserves of 3-6 months running costs to ensure continuity of UKHarvest's operations during periods of significant disruption to income. During this period of challenging income the unrestricted reserves have been used to support the current year deficit and at the end of the financial year free reserves were £175,921 (2024: £509,572). This is calculated as total unrestricted reserves (£299,562) less net book value of unrestricted fixed assets (£123,641).

The trustees aim to build up unrestricted free reserves over the coming years with a target of achieving full reserves over 5 years (by 2030). The trustees acknowledge that low reserves increase the risk of unplanned closure or insolvency, especially given the reliance on short-term funding and are working to implement sustainable funding sources. This policy is reviewed annually.

Beyond the Balance Sheet: A Sector Under Strain

Years of rising costs and shrinking revenue have left little room for further efficiencies. Difficult decisions on whether to cut staff, scale back services, or merge with other charities are widespread. Unpredictable income streams are also fuelling mission drift, as organisations chase funding that may not align with their original purpose simply to survive.

At governance level, resilience can be found to be fraying. Recruitment is increasingly difficult, particularly for roles requiring financial, digital, or regulatory expertise. Formal volunteering continues to fall, while leadership teams report burnout. Delayed local funding and council fiscal crises only deepen the pressure.

In a sector where mission-driven perseverance is a cultural norm, there is a paradox: the instinct to endure may now be masking deeper signs of systemic risk. Without early recognition and intervention,



the shift from sustained pressure to financial distress can be sudden – and ultimately irreversible, unless advice and assistance is sought. Distress rarely announces itself clearly until it is too late. Boards must recognise the early signs – and act before financial strain narrows the path to recovery.

UKHarvest are exploring more entrepreneurial solutions.

Going concern

UKHarvest, like other charities, are experiencing the continued financial challenges that come with the economic downturn and cost of living challenges affecting the funding landscape and the decrease in the ability of people, trusts and funds, to make donations. Based on current forecasts, UKHarvest has sufficient cash reserves to continue operating until July 2026, should no additional funding be raised. We require grant funding equivalent to £35,000 monthly to ensure operations continue for the foreseeable future, after July 2026. Grant applications totalling over £750k are currently awaiting an outcome and further grants totalling over £1m have already been scoped for 2026. Whilst the outcome of these applications is unknown, bids are chosen selectively to ensure appropriate fit resulting in a fundraising achievement rate of over 70% .

In tandem with the grant funding applications UKHarvest is about to embark on an exciting new opportunity to expand into wider community development, education programmes and commercial focussed services, by taking on the operation of a local Nourish Hub cafe which will provide a sustainable income stream.

The Trustees review the performance and financial position of UKHarvest every quarter with income and expenditure reports as well as cashflow forecasts. The trustees continually address cost efficiencies within the organisation and are open to exploring collaboration and cost mitigation alongside other organisations.

Having taken all of the above into consideration the trustees believe UKHarvest continues to be a going concern for the foreseeable future. Therefore, they have continued to adopt the going concern basis when preparing the financial statements.

Future developments

Our environment

Our mission to rescue and redistribute good food from going to waste will continue. From our experience, the increase in the food rescued year on year is predicated to continue. By protecting our planet and feeding those most in need whilst educating them on how to eat nutritiously and cook well for less, we are delivering the objectives of our mission.

Volunteering

Our volunteers are the heart of UKHarvest and our organisation is reliant upon them to deliver the essential work that we do. Next year we will offer accredited programmes to our volunteers, not only upskilling them but to offer pathways to employment for those who wish to gain experience before entering the workplace. We will also continue to focus on local employment initiatives for the communities which we operate within.



DARE Project

Our successful pilot food rescue project, DARE, tackles pre-farmgate waste by taking edible surplus food from farms. Food that doesn't meet the correct retail specifications are removed to ensure better growth for the remaining fruit and vegetables or are slightly damaged in some way. These collections help support farmers and growers to reduce the cost of destruction of this product whilst helping us to give households access to a wider selection of healthy foods. This project has now been extended into a full-scale programme with the help of funding from DEFRA.

Community Support

Our Community Food Hubs and Grub Clubs will be sustained for 2025/26. Supporting those most in need continues to be a driver for our organisation. Due to a continued increase in demand for our services we will ensure we meet the needs of those in our communities requiring support, whilst teaching them how to cook well for less.

Education

Our education programmes continue to be at the forefront of our interventions which create sustainable environmental and economic change. We will continue to strengthen and focus on this area.

Indeed, our Community Food Hubs and Grub clubs will strengthen and expand. Our intention is to expand our Grub Clubs from 10 to 15 next year and then to 20 the following year. We will also enhance this programme by including educational session.

Nourish Hub

Nourish Hub in London is a central meeting and resource point for the communities in Shepherds Bush where it is located. Next year we will enhance our education offer, reinforcing that it is at the heart of what we do there, encouraging all to learn about nutrition, how to cook well for less and offering courses on preserving and fermenting. The work to support corporate organisations will also become something we build upon, offering cooking for a cause sessions.

UKHARVEST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10428026 (England and Wales)

Registered Charity number

1171916

Registered office

The Bricks
Manor Farm Barns
Selsey Road
Donnington
Chichester
PO20 7PL

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Glenn Reynolds-Viljoen - Chair	
James Cornell - Treasurer	
Ricky McMenemy	(resigned 20 November 2024)
Susannah Day	
Emma Schwarz	(resigned 22 May 2025)
Roma Carter	(resigned 13 November 2025)
Amy Sim	
Michael Stubbs	(appointed 11 June 2024 and resigned 13 November 2025)
Peter Ralston	(appointed 20 November 2024)
Chatan Modi	(appointed 13 November 2025)

Company Secretary

Michael Stubbs

Chief Executive

Yvonne Thomson

Auditors

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Bankers

Santander UK plc
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of UKHarvest Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UKHARVEST LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Whitter Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

.....
Mr G Reynolds-Viljoen - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Opinion

We have audited the financial statements of UKHarvest Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to breaches of employment law, data protection and anti-bribery and corruption legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Charities acts, Companies Act 2006 and UK tax legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to overstate profit and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management and Trustee Directors, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations;
- As required by ISA 240, incorporating an element of unpredictability into our audit testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UKHARVEST LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Whitter (Senior Statutory Auditor)
for and on behalf of Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date: 19 December 2025

UKHARVEST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	388,528	-	388,528	442,527
Charitable activities					
Community food hubs, rescue and redistribution, and education	5	361,610	294,589	656,199	700,212
Other trading activities	3	82,187	-	82,187	58,590
Investment income	4	21,659	-	21,659	35,834
Total		<u>853,984</u>	<u>294,589</u>	<u>1,148,573</u>	<u>1,237,163</u>
EXPENDITURE ON					
Raising funds	6	1,968	-	1,968	-
Charitable activities					
Community food hubs, rescue and redistribution, and education	7	1,209,335	327,889	1,537,224	1,510,074
Total		<u>1,211,303</u>	<u>327,889</u>	<u>1,539,192</u>	<u>1,510,074</u>
NET INCOME/(EXPENDITURE)		(357,319)	(33,300)	(390,619)	(272,911)
RECONCILIATION OF FUNDS					
Total funds brought forward		656,881	46,084	702,965	975,876
TOTAL FUNDS CARRIED FORWARD		<u><u>299,562</u></u>	<u><u>12,784</u></u>	<u><u>312,346</u></u>	<u><u>702,965</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Intangible assets	15	5,278	4,834
Tangible assets	16	131,147	175,510
		<u>136,425</u>	<u>180,344</u>
CURRENT ASSETS			
Debtors	17	142,216	133,928
Cash at bank and in hand		227,145	669,067
		<u>369,361</u>	<u>802,995</u>
CREDITORS			
Amounts falling due within one year	18	(193,440)	(280,374)
		<u>175,921</u>	<u>522,621</u>
NET CURRENT ASSETS			
		<u>312,346</u>	<u>702,965</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>312,346</u>	<u>702,965</u>
NET ASSETS			
		<u>312,346</u>	<u>702,965</u>
FUNDS			
	21		
Unrestricted funds		299,562	656,881
Restricted funds		12,784	46,084
		<u>312,346</u>	<u>702,965</u>
TOTAL FUNDS			
		<u>312,346</u>	<u>702,965</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

.....
Mr G Reynolds-Viljoen - Trustee

.....
Mr J M Cornell - Trustee

UKHARVEST LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(459,390)	(38,785)
Net cash used in operating activities		<u>(459,390)</u>	<u>(38,785)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(2,809)	-
Purchase of tangible fixed assets		(1,382)	(23,750)
Sale of tangible fixed assets		-	9,043
Interest received		21,659	35,834
Net cash provided by investing activities		<u>17,468</u>	<u>21,127</u>
Change in cash and cash equivalents in the reporting period			
		(441,922)	(17,658)
Cash and cash equivalents at the beginning of the reporting period		<u>669,067</u>	<u>686,725</u>
Cash and cash equivalents at the end of the reporting period		<u><u>227,145</u></u>	<u><u>669,067</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(390,619)	(272,911)
Adjustments for:		
Depreciation charges	48,110	58,134
Loss on disposal of fixed assets	-	4,950
Interest received	(21,659)	(35,834)
(Increase)/decrease in debtors	(8,288)	110,746
(Decrease)/increase in creditors	(86,934)	96,130
Net cash used in operations	<u>(459,390)</u>	<u>(38,785)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	669,067	(441,922)	227,145
	<u>669,067</u>	<u>(441,922)</u>	<u>227,145</u>
Total	<u>669,067</u>	<u>(441,922)</u>	<u>227,145</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Based on forecasts at the time of signing these accounts, UKHarvest has sufficient cash reserves to continue operating until July 2026, should no additional funding, other than funding already secured, be forthcoming. From July 2026, further grant funding equivalent to £35,000 monthly is needed to ensure operations continue for the foreseeable future.

This is being addressed as follows:

- Applications totalling £750k have been submitted this financial year (25/26) and we await an outcome on these, with a further £1m already scoped for 2026. Whilst the outcome of these applications is unknown, bids are chosen selectively to ensure appropriate fit resulting in a fundraising achievement rate of over 70% .
- Building a sustainable income stream by taking on the operation of a local nourish hub cafe, a venture with opportunity to expand into wider community development, education programmes and commercial focussed services.
- Identifying cost efficiencies within the organisation and exploring opportunities for collaboration and cost mitigation alongside other organisations as and when they arise.

Having taken all of the above into consideration the trustees believe UKHarvest continues to be a going concern for the foreseeable future. Therefore, they have continued to adopt the going concern basis when preparing the financial statements.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Expenditure

- Fundraising costs are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs include central functions and governance costs. These have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development is being amortised evenly over its estimated useful life of 8 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	365,389	442,527
Gift Aid	23,139	-
	<u>388,528</u>	<u>442,527</u>

The charity receives food and produce from retailers and local businesses. This value of produce is not included in the financial statements as it is received by the charity when it is no longer in a saleable, or useable condition and therefore has no value to the donor.

The charity uses premises in the London Borough of Hammersmith & Fulham for its Nourish Hub. The premises has been provided rent free by the London Borough of Hammersmith & Fulham Council. No value has been included in the financial statements for these premises due to the location and size of the premises which has historically meant that they were difficult to let commercially.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. OTHER TRADING ACTIVITIES	31.3.25	31.3.24
	£	£
Fundraising events	3,967	1,564
Room hire	10,635	9,573
Food income	18,095	7,453
Partnership income	49,490	40,000
	<u>82,187</u>	<u>58,590</u>
4. INVESTMENT INCOME	31.3.25	31.3.24
	£	£
Deposit account interest	<u>21,659</u>	<u>35,834</u>
5. INCOME FROM CHARITABLE ACTIVITIES	31.3.25	31.3.24
	Community food hubs, rescue and redistribution, and education £	Total activities £
Event income	28,726	24,617
Grants	349,883	360,106
LBHF funding	154,859	181,103
Meals on wheels funding	122,731	134,386
	<u>656,199</u>	<u>700,212</u>
Grants received, included in the above, are as follows:	31.3.25	31.3.24
	£	£
Other grants	1,996	1,570
Groundwork UK - Tesco	17,094	36,937
The Talent Fund	-	6,667
Chichester City Council	8,600	3,000
Clarion Futures Charitable Foundation	25,000	20,000
Ferry Farm	2,000	2,000
Hyde Charitable Trust	14,820	15,539
West Sussex County Council	60,963	18,450
UK Power Networks	-	5,000
Cadent Gas	-	5,000
London Borough Hammersmith & Fulham	25,598	35,694
National Lottery	-	66,497
Garfield Weston	5,000	25,000
Hampshire County Council	78,671	19,208
Mayors Fund For London	2,000	2,000
Friarsgate Trust	-	2,000
Boltini Trust	-	6,000
	<u>241,742</u>	<u>270,562</u>
Carried forward	241,742	270,562

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.25	31.3.24
	£	£
Brought forward	241,742	270,562
A2 Dominion	3,000	4,000
Greater London Authority	25,750	8,333
National Institute of Health Research	-	10,000
Ernest Klein	7,500	11,500
Mid Sussex District Council	-	5,000
The 29th May Foundation	-	3,000
Feeding Britain	-	1,500
Chapman Charitable Trust	-	2,000
BIFFA West Sussex	4,019	44,211
HIWCF	4,667	-
King Charles III Charitable Fund	29,000	-
Daisy Trust	2,437	-
London Community Foundation	13,513	-
Neighbourly Foundation	3,280	-
Hammersmith United Charities	5,000	-
Royal Borough of Kensington & Chelsea	7,970	-
Beacon Church, Selsey	1,000	-
DWP	1,005	-
	<u>349,883</u>	<u>360,106</u>

6. RAISING FUNDS**Other trading activities**

	31.3.25	31.3.24
	£	£
Bad debts	<u>1,968</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Community food hubs, rescue and redistribution, and education	<u>1,250,206</u>	<u>287,018</u>	<u>1,537,224</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	1,024,708	957,185
Food supplies	20,362	21,788
Training projects	10,355	11,291
Motor expenses	72,572	58,537
Travel and subsistence	9,539	8,693
Other staff costs	7,523	6,831
Seasonal staff costs	96,666	138,925
Waste disposal costs	8,481	5,198
	<u>1,250,206</u>	<u>1,208,448</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Community food hubs, rescue and redistribution, and education	<u>275,650</u>	<u>11,368</u>	<u>287,018</u>

Support costs, included in the above, are as follows:

Management

	31.3.25	31.3.24
	Community food hubs, rescue and redistribution, and education £	Total activities £
Rent and rates	54,329	61,728
Insurance	17,489	15,277
Light and heat	33,566	44,694
Telephone	3,496	5,040
Postage and stationery	5,377	4,511
Advertising	14,561	11,863
Sundries	3,915	4,888
Repairs and renewals	33,070	31,292
Cleaning costs	8,315	7,231
Computer costs	3,912	4,140
Bookkeeping services	2,393	2,704
Recruitment costs	396	749
Bank charges	767	493
Subscriptions	15,665	10,958
Irrecoverable VAT	30,289	27,949
Amortisation of intangible fixed assets	2,366	2,054
Depreciation of tangible and heritage assets	45,744	56,080
Loss on sale of tangible fixed assets	-	4,950
	<u>275,650</u>	<u>296,601</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. SUPPORT COSTS - continued
Governance costs

	31.3.25	31.3.24
	Community food hubs, rescue and redistribution, and education	
	£	Total activities £
Auditors' remuneration	5,725	5,025
Legal and professional fees	5,643	-
	<u>11,368</u>	<u>5,025</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	45,745	56,081
Deficit on disposal of fixed assets	-	4,950
Website development amortisation	2,365	2,054
	<u>48,110</u>	<u>63,085</u>

11. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,725	5,025
	<u>5,725</u>	<u>5,025</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	925,160	864,310
Social security costs	81,564	75,403
Other pension costs	17,984	17,472
	<u>1,024,708</u>	<u>957,185</u>

During the year the charity made statutory redundancy payments totalling £5,510 (31.3.24: £nil).

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Direct charitable activities	<u>35</u>	<u>33</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£100,001 - £110,000	<u>1</u>	<u>1</u>

The average monthly number of full time equivalent employees during the year was as follows:

	31.3.25	31.3.24
Direct charitable activities	<u>28</u>	<u>27</u>

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	442,527	-	442,527
Charitable activities			
Community food hubs, rescue and redistribution, and education	520,527	179,685	700,212
Other trading activities	58,590	-	58,590
Investment income	35,834	-	35,834
Total	<u>1,057,478</u>	<u>179,685</u>	<u>1,237,163</u>
EXPENDITURE ON			
Charitable activities			
Community food hubs, rescue and redistribution, and education	<u>1,323,053</u>	<u>187,021</u>	<u>1,510,074</u>
NET INCOME/(EXPENDITURE)	(265,575)	(7,336)	(272,911)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	922,456	53,420	975,876
TOTAL FUNDS CARRIED FORWARD	<u>656,881</u>	<u>46,084</u>	<u>702,965</u>

15. INTANGIBLE FIXED ASSETS

	Website development £
COST	
At 1 April 2024	10,268
Additions	2,809
At 31 March 2025	<u>13,077</u>
AMORTISATION	
At 1 April 2024	5,434
Charge for year	2,365
At 31 March 2025	<u>7,799</u>
NET BOOK VALUE	
At 31 March 2025	<u>5,278</u>
At 31 March 2024	<u>4,834</u>

16. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	152,123	53,339	135,696	341,158
Additions	-	565	817	1,382
At 31 March 2025	<u>152,123</u>	<u>53,904</u>	<u>136,513</u>	<u>342,540</u>
DEPRECIATION				
At 1 April 2024	41,621	47,700	76,327	165,648
Charge for year	15,046	4,763	25,936	45,745
At 31 March 2025	<u>56,667</u>	<u>52,463</u>	<u>102,263</u>	<u>211,393</u>
NET BOOK VALUE				
At 31 March 2025	<u>95,456</u>	<u>1,441</u>	<u>34,250</u>	<u>131,147</u>
At 31 March 2024	<u>110,502</u>	<u>5,639</u>	<u>59,369</u>	<u>175,510</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	92,324	88,397
Other debtors	9,306	8,705
Accrued income	24,105	19,264
Prepayments	16,481	17,562
	<u>142,216</u>	<u>133,928</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	8,917	9,417
Social security and other taxes	18,093	22,020
VAT	7,766	7,796
Other creditors	4,545	4,437
Deferred income	146,515	226,585
Accrued expenses	7,604	10,119
	<u>193,440</u>	<u>280,374</u>

Deferred income

Deferred income comprises £106,473 (31.3.24: £199,918) for grant income and £40,042 (31.3.24: £26,667) for LBHF funding which was received in the year which will be released to income in future financial periods.

	31.3.25	31.3.24
	£	£
Balance brought forward	(226,585)	(65,792)
Amount release to incoming resources	226,585	65,792
Amount deferred in the year	146,515	226,585
	<u>146,515</u>	<u>226,585</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	31.3.24 £
Within one year	27,019	56,112
Between one and five years	-	27,019
	<u>27,019</u>	<u>83,131</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	123,641	12,784	136,425	180,344
Current assets	318,962	50,399	369,361	802,995
Current liabilities	(143,041)	(50,399)	(193,440)	(280,374)
	<u>299,562</u>	<u>12,784</u>	<u>312,346</u>	<u>702,965</u>

21. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	656,881	(357,319)	299,562
Restricted funds			
London Borough Hammersmith and Fulham Council	4,834	(2,054)	2,780
WRAP	14,199	(14,199)	-
Frozen goods van, Hyde Charitable Trust	14,002	(3,998)	10,004
Education activities programme	135	(135)	-
Food project coordinator	12,914	(12,914)	-
	<u>46,084</u>	<u>(33,300)</u>	<u>12,784</u>
TOTAL FUNDS	<u>702,965</u>	<u>(390,619)</u>	<u>312,346</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	853,984	(1,211,303)	(357,319)
Restricted funds			
London Borough Hammersmith and Fulham Council	-	(2,054)	(2,054)
WRAP	-	(14,199)	(14,199)
Community food hubs, Chichester district	10,000	(10,000)	-
Community food hub, Selsey	3,000	(3,000)	-
Frozen goods van, Hyde Charitable Trust	-	(3,998)	(3,998)
Education activities programme	1,467	(1,602)	(135)
Community food hubs, West Sussex district	57,293	(57,293)	-
Cooking education project	600	(600)	-
Kitchen Social	2,000	(2,000)	-
Food distribution network	81,192	(81,192)	-
Community food hub, Swanfield	3,000	(3,000)	-
Scrap and Pickle	2,937	(2,937)	-
Food project coordinator	25,750	(38,664)	(12,914)
Chop and Chat	12,647	(12,647)	-
Kings Coronation Youth Fund	5,347	(5,347)	-
Grub Club	29,000	(29,000)	-
Community Lunch	20,500	(20,500)	-
Community food hub, Burgess Hill	700	(700)	-
Dolavs	1,500	(1,500)	-
Borrow and return scheme	2,146	(2,146)	-
Community Cookbook Project	7,970	(7,970)	-
Food cycle grant	3,200	(3,200)	-
HAF Day	14,735	(14,735)	-
Warm Welcome Funding	5,000	(5,000)	-
Repurpose Workshop	3,600	(3,600)	-
Access to work	1,005	(1,005)	-
	<u>294,589</u>	<u>(327,889)</u>	<u>(33,300)</u>
TOTAL FUNDS	<u><u>1,148,573</u></u>	<u><u>(1,539,192)</u></u>	<u><u>(390,619)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	922,456	(265,575)	656,881
Restricted funds			
London Borough Hammersmith and Fulham Council	6,888	(2,054)	4,834
WRAP	28,532	(14,333)	14,199
Frozen goods van, Hyde Charitable Trust	18,000	(3,998)	14,002
Education activities programme	-	135	135
Food project coordinator	-	12,914	12,914
	<u>53,420</u>	<u>(7,336)</u>	<u>46,084</u>
TOTAL FUNDS	<u>975,876</u>	<u>(272,911)</u>	<u>702,965</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,057,478	(1,323,053)	(265,575)
Restricted funds			
London Borough Hammersmith and Fulham Council	-	(2,054)	(2,054)
WRAP	-	(14,333)	(14,333)
NourishED	15,000	(15,000)	-
Community food hubs, Chichester district	10,000	(10,000)	-
Community food hub, Selsey	2,500	(2,500)	-
Frozen goods van, Hyde Charitable Trust	-	(3,998)	(3,998)
Education activities programme	9,496	(9,361)	135
Community food hubs, West Sussex district	49,215	(49,215)	-
Kitchen Social	2,000	(2,000)	-
Cook For Good	2,000	(2,000)	-
Community food hub, Midhurst	6,200	(6,200)	-
Food distribution network	19,208	(19,208)	-
Community food hub, Swanfield	4,000	(4,000)	-
Scrap and Pickle	500	(500)	-
Food project coordinator	28,334	(15,420)	12,914
Chop and Chat	10,539	(10,539)	-
National Institute of Health Research	10,000	(10,000)	-
Kings Coronation Youth Fund	10,693	(10,693)	-
	<u>179,685</u>	<u>(187,021)</u>	<u>(7,336)</u>
TOTAL FUNDS	<u><u>1,237,163</u></u>	<u><u>(1,510,074)</u></u>	<u><u>(272,911)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

NourishED - project funding received to purchase cooking and other equipment to assist with the increasing number of educational sessions held by the charity.

Community food hub Whyke, Chichester - grant funding received from Chichester County Council to support the running costs of the Whyke community food hub.

Community food hubs, Chichester district - grant funding received to support the running costs of all community food hubs across the Chichester district.

Community food hub, Selsey - grant funding received to support the running costs of the Selsey community food hub.

Frozen goods van - grant funding received from Hyde Charitable Trust to purchase a frozen goods van. The frozen goods van will be used by the charity to collect and distribute frozen food.

Education activities programme - project funding received from West Sussex County Council to run school holiday educational programmes for children.

Community food hubs, West Sussex - grant funding received to support the running costs of the community food hubs in Petworth, Bognor and Littlehampton.

Cooking Education Project - project funding from UK Power Networks and Cadent Gas to create educational resources and deliver educational courses in secondary schools across eastern England to support families during the cost of living crisis.

Ecology Festival - project funding received from LBHF to run a supper event in the NourishHub for families in the local community.

LBHF - funding received for the running of the NourishHub in Hammersmith and Fulham.

WRAP - project funding received to improve the food collection and distribution of the charity. The charity relies on food donations which are collected and distributed to the community food hubs.

Hampshire County Council - funding received to support families within the local area by providing parcel deliveries of food to vulnerable households.

National Lottery - project funding received to support the running costs of the warehouse within the charity. The warehouse is used to store food before it is distributed to local community food hubs or the local community.

Basic cookery skill courses - project funding received from Adur & Worthing Council to provide residents with cookery courses focussing on simple and budget friendly meals.

Community food hub, Midhurst - grant funding received to support the running costs of the Midhurst community food hub.

Community food hub, Swanfield - grant funding received to support the running costs of the Swanfield community food hub.

Kitchen Social - project funding received from Mayor Fund London to support the Kitchen Social project which provides children and young people can go to receive a free, nutritious meal.

Cook For Good - project funding received to support the Cook For Good project which is an initiative to support volunteers to cook up surplus food into meals and repack bulk surplus for community food hubs.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Food distribution network - project funding received to support food surplus collection and redistribution in Hampshire.

Scrap and pickle - project funding received to create and deliver a scrap and pickle course.

Food project coordinator - grant funding received to cover the salary cost for a partnership coordinator to assist with food logistics within Hammersmith & Fulham.

Chop and chat - project funding to deliver chop and chat sessions where a group of people come together to prepare and cook a meal.

National Institute of Health Research - grant funding received to explore referral pathways for people facing food insecurity and cover training for staff and volunteers.

Kings Coronation Youth Fund - grant funding to deliver cookery courses to young people and educational talks at schools and centres that support young people.

Grub Club - Grub Club is a simple and impactful in-school initiative led by UKHarvest. Funded by King Charles III Charitable Fund, UKHarvest are working with schools by donating surplus food for redistribution within the school community, giving students the chance to learn about food waste while supporting at least 40 households per location with free food, and protecting the environment.

Community Lunch - funding to support the running of the Community lunches at Nourish Hub.

Community food hub, Burgess Hill - grant funding received to support the running costs of the Burgess Hill community food hub.

Dolavs - a grant to support the purchase of dolavs to enable collection of large volumes of surplus peppers for sorting.

Borrow and return scheme - funding to set up a pilot borrow and return scheme for air fryers and slow cookers at the Munch Pantry at Park Community School in Havant.

Community Cookbook Project - funding to deliver the Notting Dale Community Cookbook Project encompassing nutrition and food waste education and creating a community cook book.

Food cycle grant - grant for the provision of emergency food support to provide access to emergency hot food services in Hammersmith & Fulham and to include costs of administering and monitoring the scheme.

HAF day - funding to deliver a Holiday Activities and Food (HAF) programme during the school holidays. The programme delivers a community fun day that offers children the opportunity to attend and have a free meal.

Warm welcome funding - funding to deliver free community warm welcome hubs/activities at Nourish Hub.

Repurpose workshop - in-house workshop for learning how to cook with unfamiliar surplus food items. These workshops aim to reduce food waste and share this advice with others.

Access to work - a publicly funded employment support grant scheme to offer practical and financial support for people who have a disability, neurodiversity, physical or mental health condition. It aims to support people to get or stay in work

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

22. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all salaried employees. The pension charge for the period was £17,984 (31.3.24: £17,472). At the balance sheet date the contributions outstanding were £3,141 (31.3.24: £3,563).

23. RELATED PARTY DISCLOSURES

Certain trustee directors were associated with organisations which undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charitable company's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence within the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements other than noted below.

During the year The Rare Brand Market Limited, a company of which Emma Schwarz is director and shareholder provided donation income totalling £12,790 (31.3.24: £13,636).

Key management

The total remuneration paid to those considered key management during the year was £263,314 (31.3.24: £338,393). Key management includes the CEO, COO, head of finance, business support manager, programmes manager and Nourish Hub manager who are involved in the day to day decision making of the charity.

24. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

UKHARVEST LIMITED

England & Wales - Charity number 1171916

Accounts

REGISTERED COMPANY NUMBER: 10428026 (England and Wales)
REGISTERED CHARITY NUMBER: 1171916

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
UKHARVEST LIMITED**

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

UKHARVEST LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Balance Sheet	22
Cash Flow Statement	23
Notes to the Cash Flow Statement	24
Notes to the Financial Statements	25 to 37



Nourishing Our Nation

Report of Trustees

UKHarvest Limited

Registered Charity Number 1171916

UKHarvest Limited

info@ukharvest.org.uk | 01243 696940 | www.ukharvest.org.uk | @UKHarvest
The Bricks, Manor Farm Barns, Selsey Road, Donnington, Chichester PO20 7PL
Registered Charity Number 1171916



Report of the Trustees

Contents

UKHarvest Values and Impact.....	3
Our Mission Statement	3
How we make it happen	3
Our Behaviours.....	3
Impact – 2023	3
Message from our Chairman and Chief Executive	3
Yvonne.....	3
Ricky	4
Trustee Annual Report	6
Introduction	6
Objectives and Activities	6
Objectives.....	6
Activities.....	6
Public Benefit	8
Achievements and Performance	8
Our Impact	8
Our people	10
Financial Review.....	11
Going concern	11
Reserves policy.....	11
Future developments.....	12
Structure and Governance and Management	13
Governing document	13
Trustee recruitment and appointment	13
Trustee induction and training	13
Key Management personnel	13
Risk management.....	13



UKHarvest Values and Impact

Our Mission Statement

- We are on a mission to prevent food waste and food insecurity by enriching and educating our communities.

How we make it happen

- Care for our people, communities and our planet.
- Expand our social enterprise opportunities.
- Work collaboratively with local communities, stakeholders and partners.
- Educate everyone on how to prevent food waste and cook well for less.

Our Behaviours

- Collaborative - Proactively seek partnerships.
- Focus - On our service users needs – all else will follow.
- Caring - Leading with integrity, team work and respect.
- Innovative - Leading the way in sustainable focused solutions – finding new ways to solve problems.
- Positive - Demonstrating a can-do approach.

Impact – 2023

- 616 Tonnes of food rescued & redistributed
- 1.5M Meals Redistributed
- Associated with 2,335 Tonnes of GHG Emissions
- 405 CFHs took place supporting 62,212 People
- Engaged 28,234 People through education and events
- 16 volunteers donated time 19,513 Hours given

Message from our Chairman and Chief Executive

Yvonne

Following the impact of the global pandemic and the cost of living crisis on communities nationwide, food insecurity continues to dominate headlines. Like so many other charities, we have seen a dramatic increase in the number of people who can't access the food they need and a surge in demand on our services.

Our charity has responded by finding innovative solutions, growing our operations and enhancing our provision. Over the last year, we have opened more Community Food Hubs, extended service hours at our Nourish Hub in London, and hosted additional educational sessions to empower our community. UKHarvest have positively impacted hundreds of thousands of lives every week. We have provided food to those who need it most, brought communities together to tackle social isolation, educated communities on food waste and addressed the wider social issues that often impact the health of those we support by signposting to partner organisations.



Keeping our service users at the heart of everything we do, we have driven innovation and partnerships with compassion. Despite the heartbreaking stories we have heard from our service users, the stories we have heard following the use of our services have given us hope and motivated us to continue our mission.

We now operate Community Food Hubs at 16 locations, each supporting up to 100 families every week. Our signposting services have become a core component of our Community Food Hubs, Nourish Hub and community programmes. We continue to offer education to families and combat holiday hunger with Holiday Activity and Food (HAF) provision and our innovative Family Fun Days. Our Nourish Hub has expanded its offerings and services to meet the needs of its visitors. To make the food we rescue go further we provided training to our volunteers and incepted food earlier in the supply chain.

Our efforts have not gone unnoticed. Alongside continual press coverage, we have received recognition for our Community Food Hubs at the National Recycling Awards in its Food Waste Initiative category and added The UK Best 100 Taste Awards to our list of Nourish Hub awards. This is a testament to the hard work and dedication of our team, volunteers and supporters who have been instrumental in our journey. We would like to thank the Goodman Foundation, our founding donor, and all those who make our work possible.

Looking ahead to next year, we are excited to launch Grub Club to support school families, deliver more HAF Family Fun Days, and increase educational offerings at the Nourish Hub with tailored courses. We plan to provide specialised training for our volunteers and service users, enhance signposting across our projects, expand our online offerings, and strengthen our educational initiatives in schools.

Together, with the unwavering support of our donors and partners, we continue to make a sustainable difference to the lives of those we serve. Thank you for believing in our mission and helping us prevent food waste and food insecurity by enriching and educating our communities.

[Ricky \(resigned 20 November 2024\)](#)

UKHarvest set out in 2017 to protect the environment by rescuing surplus food destined for landfill and to feed those in food poverty. In the six years since, we have remained true to our vision, finding new ways of working to maximise our environmental and social impact. Renowned for excellence in collaboration with corporations, charities and donors, UKHarvest has emerged as a leader in food strategy, relied on by local authorities and partnerships alike.

Using food as a medium we have brought socially isolated and lonely people together, building communities and nourishing minds, bodies and souls. Today, UKHarvest delivers a broad range of education and support programmes, with our environmental initiatives as vital as they were at our inception. As we have grown, we have kept our service users at the heart of all we do, developing new partnerships and solutions to maximise our impact. This year, we have strengthened our team to ensure continuous improvement and responsiveness to the needs of those most vulnerable.



As the landscape of surplus food continues to evolve, so do we. We continuously innovate new ways of rescuing and redistributing surplus food and identify new ways of reaching those most vulnerable. Over the year new projects have addressed the often-overlooked issue of pre-farm gate food waste and made our services accessible to more people, and as we look ahead to 2024 we are poised to enhance our potential.

As we enter the new year we are deeply honoured to learn that Her Majesty the Queen will continue to be our patron. This invaluable support is crucial to our ongoing work, and we hope to welcome Her Majesty in the coming year.

I would like to extend my gratitude to the UKHarvest team and Board of Trustees, who continue to work with unwavering commitment and dedication to deliver the best possible service to those in need. Led by our CEO, Yvonne Thomson, the team have focused on delivering education and providing good quality and nutritionally balanced meals to those most in need.

As the demand for our services grows, we are committed to rising to the challenge. By securing the necessary funding and ensuring a sustainable, adaptable organisational model, we continue to engage communities through education and food initiatives. There is much more to be done, and we are constantly evolving to meet the diverse needs of the communities we support, ensuring we remain leaders in education and food waste prevention.



Trustee Annual Report

Introduction

The trustees normally meet four times a year to agree funding priorities, charitable activities, strategy and policy. Our inhouse accounting system is supported by our accounting team and Gibson Whitter handle the auditing process for UKHarvest. We administer our own financial affairs for the charity on a day-to-day basis. The Charity is supported by a network of over 200 active volunteers and we operate with a core team of 35 staff supported by additional sessional contractors.

Objectives and Activities

Objectives

The objects of the charity are the prevention or relief of poverty in the United Kingdom for the public benefit through the provision of food and the relief of hunger in particular by:

- a) Transporting and directly providing food from institutions with excess food to other charitable organisations and agencies whose mission is to provide food to those in need in the United Kingdom;
- b) Advancing the education of the public with regard to food security for those in poverty in the United Kingdom, including educating the public about preparing nutritious and healthy meals and cooking on a budget; and
- c) By such other means as the trustees may determine.

Activities

UKHarvest is a for impact environmental charity, established in 2017 by our CEO, Yvonne Thomson. We focus on using rescued food as a medium to educate all in the prevention of food waste and on how to cook using fresh nutritious food. UKHarvest has established itself within the UK's saturated food rescue market from having one van and a garage to a fleet of eight vans, a 520 m² warehouse, three offices, a purpose built training and commercial kitchen, and a purpose designed Nourish Hub, with a commercial kitchen, training kitchen, large multi-use space and office space, within 5 years. We support charities who in turn can feed 350,000 people each week and can rescue and redistribute up to 25 tonnes of food in a day. We redistribute to our bespoke Community Food Hubs (CFHs) and use our food to deliver education sessions and our holiday hunger initiatives which help vulnerable groups including families of school children. We have empowered people to improve their nutrition and quality of lives, though our bespoke education interventions.

We work around the South East focusing in the most deprived areas, where people are food insecure. We are the only food rescue charity in the area which does not charge the charities for the delivery of food. We support their business models by delivering free of charge, ensuring that their funding is spent on delivering services and not on food.

Each of our activities work towards the overarching aims of Protecting the Environment, Up-Skilling, and combatting social isolation.



Protecting the Environment

Our core offer is intrinsically a method to help “protect the environment” through the prevention of food waste by collecting surplus food across the supply chain spectrum and redistributing it free of charge to local charities and directly to members of society. Currently we rescue 80% perishable food. We collect food with a fleet of eight vans operating throughout Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London.

Up-skilling

Our second offer is an education and up-skilling programme, NourishEd, using rescued food to provide quick and easy nutritious meals, using as much left-over food as possible to also help avoid household waste. 40% of all household waste in West Sussex is edible food. This equates to 40,195 tonnes of edible food going to landfill per annum. From the social nature of sharing food to the delivery of formal training opportunities, using local training kitchens, the NourishEd Programme will build the capacity of the local community, in a fun way. The principles of community engagement, inclusion, community empowerment and community ownership are the core principles to NourishEd. The approach is asset-based and we aim to provide a democratic space for all of our activities. We facilitate people coming together to achieve positive change by enhancing their own knowledge, skills and experience around nutrition. The result is long-lasting behavioural change and personal empowerment. We work in collaboration and partnership with other charities to deliver this change programme including The Apuldram Centre, Aspire, Church community groups, Sanctuary in Chichester, The Chichester Centre, Turning Tides, Young Carers and many other organisations.

Supporting health and wellbeing

Our third offer focuses on combatting social isolation and loneliness, as well as improving health and wellbeing. This programme invites vulnerable people; especially those living alone or in isolation, to lunch and supper clubs to encourage social involvement in the community, while learning to make delicious soups and receiving a premium three-course meal using entirely rescued food. Local young people as well as volunteers support the programme, under the supervision of a trained cook. Our Community Food Hubs (CFHs) help people on their journey from dependency on food banks to a resilient place by providing support services alongside their weekly shop. At the year end we are delivering regular CFHs at 16 different locations across West Sussex. Through this we bring together up to 800 families per week in turn feeding up to 2,640 individuals each week. Wrap around support services include Arun & Chichester Citizens Advice, West Sussex Mind, Supporting You, energy providers and housing associations.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting grant making policy for the year and that they have complied with the duty in section 17(5) of the 2011 Charities Act. The trustees are satisfied that all charitable activities during the year are for the benefit of the public and the benefits of each and every activity are clearly identifiable.

- We are on a mission to eliminate hunger and food waste through education and the redistribution of quality surplus food.
- Likewise, to provide a framework for food rescue that can be replicated.
- Raising public awareness through campaigns, information materials, media and events.
- Raising awareness with influencers including government and others.
- Campaigns and policy initiatives.

Achievements and Performance

Our Impact

To maximise our impact and achieve our aims and objectives we operate several successful programmes, tailored to best meet the needs of different communities.

Food Rescue

- Number of organisations who donated their food: 213
- Weight of food redistributed: 616 tonnes
- Total meals 1,466,600
- Associated with 2,335 Tonnes of Greenhouse Gas Emissions

This year we rescued 616 tonnes of food from going to waste, using it across our education and community programmes and delivered the rest of it free of charge to charities. The amount of food rescued was equivalent to 1,466,600 meals and associated with 2,335 Tonnes of Greenhouse Gas Emissions.

Our partnership with Vivid and Hampshire County Council has expanded our services across counties, whilst partnerships with local growers have enabled us to intercept surplus food at the first possible moment. By working with members of the XCESS: The Independent Food Redistribution Network, we have collected larger volumes of produce than previously possible.

Education and Community Outreach:

- 28,234 people reached
- 165 community events
- 202 education sessions

Through 367 events and sessions and through our online programmes our education and outreach activities have reached 28,234 people.



We engaged with young children at risk of food insecurity as part of the 'Holiday, Activity and Food Programme'(HAF) in West Sussex and London, and supported socially isolated housing residents through 'Shop, Chop and Chat' with Hyde Housing. We enhanced the experience for our Community Food Hub customers by sharing recipes and hosting cooking demonstrations funded by West Sussex County Council. By offering new courses, such as 'Scrap and Pickle' funded through Veolia's Sustainability Fund, we helped increase knowledge and confidence at our Nourish Hub. Nourish Hub has also welcomed other organisations, such as Citizens Advice Bureau, AGE UK and Hammersmith and Fulham Adult Learning, to offer their training to our community. Thanks to Tesco Community Grants, we supported communities as far as Wales, Ireland, and Scotland. In a brand-new trial for West Sussex County Council Holiday Activity and Food Programme we hosted a successful Family Fun Day in Crawley. The innovative event saw over 1000 people attend, 550 hot meals served, 17 different local clubs offering free activities and the launch of NourishEd at Home activity pack.

Community Food Hubs:

- Number of instances 405
- Number of locations 16
- Number of support agencies: 30
- Food redistributed: 215 tonnes
- Number of customers 20,139
- Total in household 62,212

Our Community Food Hubs use food as a medium to engage the community, whilst providing the tools to educate, improve wellbeing and combat social isolation. Over the year this programme gave 62,212 household members 215 tonnes of food and the opportunity to connect with 30 support agencies, via 405 instances at 16 different locations across West Sussex.

We have focused on providing customers with the best possible experience, offering a wider range of food, more chances to interact with support services and tailored education around the produce we offer. 30 support agencies have shared their services and it's been incredible to hear the stories of our customers' interactions and successes, from those who have gained support with their mental health through Sussex Mind to those who gained financial support available via Supporting You. We have offered a consistent choice of food from across the food groups, hosted 12 cooking demonstrations, and provided recipes and handy tips on the more unusual ingredients we offer.

Nourish Hub:

- Meals: 44,544
- Education sessions: 105
- Education participants: 1,085
- Number of community and cultural events/sessions: 113
- Community and cultural event participants reached: 3,297



Through our Nourish Hub we have served 44,544 meals, educated 1805 participants at 105 sessions and reached 3929 people at 113 community and cultural events. We served more meals than ever before, created more opportunities for families to access food and to overcome social isolation. Surplus suppers and breakfast clubs are now established features in our calendar alongside our Community Lunch and Meals and a Chat service. Our 6-week cookery courses remain successful, and we have added new courses. We continue to be a core provider of the Holiday Activities and Food programme (HAF), reaching children at risk of food insecurity. To ensure our residents are supported on social issues such as housing and finance we have invited more support services into our venue to host drop-in sessions and formalised courses.

Our people

We adore and value the contribution of all our food donors, financial donors and amazing supporters. On behalf of the entire team at UKHarvest and the people we support – THANK YOU for supporting us to Nourish Our Nation through food rescue, education, engagement and innovation.

Our Staff

At year end we had 39 employees, working full and part time across our two sites, Donnington, London, and remotely. Feedback from the team highlights they believe in the importance of our work, have positive team dynamics, and collective pride.

Our Volunteers

This year 516 volunteers gave 19,513 hours of their time, which is the equivalent of almost 11 full time staff members. Without our volunteers, we simply wouldn't be able to reach the people we do, and so we'd like to thank each and every one of them. We are proud that our volunteers give a satisfaction rating of nine out of ten, and we work hard to achieve this.

We have increased the opportunities available to different community groups, including refugees from Sanctuary who have become integral to our Community Food Hubs and adults with learning disabilities from Pursuing Independent Paths who support our Nourish Hub. We have watched many of our supported volunteers, such as those from the Chichester Centre and Apuldram Centre develop their confidence and skills to join our community sessions by themselves. At our Nourish Hub we have strengthened relationships with Action on Disability, giving a safe space and opportunities to connect for people with a physical or sensory impairment or learning difficulty.

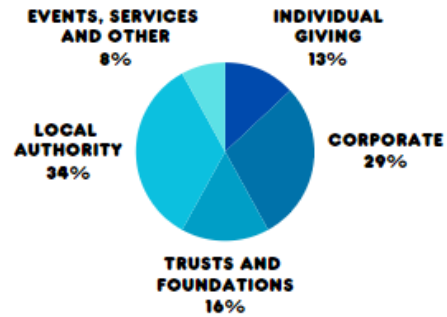
Food Donors

Our food comes from organisations working across all sectors of the food supply chain, from pre-production through to commercial outlets. We thank every food donor for helping us to fight food waste and to feed those who need it most, including the organisations APS Produce, Barfoots, Bookers, Bidfoods, City Harvest, Fine Cheese Co, Greggs, Goodwood, Infinity Foods, Innocent, KFC, Knead Bakery, Mapsons, M Storage, Neighbourly, Pieminister, Sainsbury's, Squished, SussexGreenhouse, Tangmere Nurseries, Tesco, The Summer Berry Company, Vitacress, Waitrose.

Our Donors

Over the year UKHarvest raised £1.2 Million to continue our mission, and includes donations from individuals, corporations, trusts and foundations and local authority.

We'd like to give a special thanks to the following donors, whose significant contributions have helped fight food waste and reach those most in need: A2 Dominion, Arthur Williams Trust, Aviva, Bassil Shippam & Alford Trust, Boltini Trust, Chapman Charitable Trust, Charles Lewington, Chichester City Council, Chichester District Council, Clarion Futures, Co-op Group, Covers, Daisy Trust Grant, Feeding Britain, Ferry Farm, Friarsgate Trust, Garfield Weston Foundation, Goodman Foundation, Greater London Authority, Groundwork UK, Hammersmith and Fulham Council, Hampshire County Council, Hyde Charitable Trust, IHG Hotels & Resorts, Innocent, Kier, Kindred Hospitality Ltd, King Charles III Charitable Fund, Lendlease, Linden Family Trust, Mayors Fund for London, Mid Sussex District Council, Midhurst Town Council, National Lottery Community Funding, Neighbourly, Pfizer, Routledge Foundation, Selsey Town Council, The 29th May 1961 Charitable Trust, The Alex & William de Winton Trust, The Barn, The Community Organisations Cost of Living Fund, The Ernest Kleinwort Charitable Fund, The Miles Foundation, V2 Radio Sussex, Veolia, VLM Foundation, West Sussex County Council, West Sussex Travel Society Charity.



Financial Review

The day-to-day management of receipts and payments is handled by the charity's finance team, with regular oversight from Trustees at meetings.

During the year ending 31 March 2024 the charity received income totalling £1,237,163 (2023: £1,295,780). Total expenditure for the year, including fundraising, operational and charitable expenditure, was £1,510,074 (2023: £1,216,959). This resulted in a deficit for the year of £272,911 (2023: surplus £78,821) which has been supported by unrestricted reserves.

The increased demand from communities saw an increase in our charitable outputs which we were not able to meet via increased fundraising in these financially challenging times. In addition, grant funding totalling £226,585, relating to future periods, has been deferred and will be recognised as income in next year's accounts.

Going concern

The trustees have prepared an income and expenditure budget and cashflow forecast for 24/25 and 25/26. This includes a significant reduction in overhead costs following a restructuring of the organisation. Although, 24/25 forecasts a deficit, it is expected that in 25/26 the charity will return to surplus. On this basis the trustees have concluded that the charity continues to be a going concern for the foreseeable future and therefore they have continued to adopt the going concern basis when preparing the financial statements.



Reserves policy

The policy of the trustees is to hold free reserves of 6 months running costs to ensure continuity of UKHarvest's operations if there was a significant disruption to income. The unrestricted reserves have been used to support the current year deficit and at the end of the financial year free reserves were £509,572 (2023: £693,735). This is calculated as total unrestricted reserves (£656,881) less net book value of unrestricted fixed assets (£147,309). Free reserves will need to be built up again from 25/26 to ensure sufficient funds to cover 6 months running costs. This policy is reviewed annually.

Future developments

2024/25 will see UKHarvest continuing to combat the cost-of-living crisis whilst continuing to protect the environment, focusing on environmental protection and providing food to those most in need.

UKHarvest will continue to focus on our environmental aims by rescuing good food from going to waste, across the supply chain, whilst supporting our communities through initiatives such as our successful Community Food Hubs and our Nourish Hub. We will grow our community food hubs to deliver at 16 venues and expand the range of services on offer within our Nourish Hub.

Our community food hubs will ensure that those experiencing food insecurity are provided with nutritious food and the skills to become confident in the kitchen, whilst cooking well for less. We will engage with over 40 organisations to provide wrap around support for our communities and work with partner organisations to ensure we are able to provide tailored support for our most vulnerable community members.

Our Nourish Hub will continue to feed those in the local community with capacity to feed up to 300 people each day, on a donate as you dine basis. We will continue to work with support agencies to provide support to those most in need. Our education and outreach programmes will be expanded and be delivered both at community events and in the Nourish Hub itself. Our work with the private and voluntary sectors will be strengthened as will our work on the public health agenda.

To extend our reach to those most in need, whom we currently cannot reach, and ensure we are as inclusive as possible, we will launch an initiative called Grub Club at local primary schools, enlisting young people to take up both the environmental mantle and the redistribution of good food to the families within their schools. These clubs will be empowered to deliver their programmes in the way best suited to their school and the families who attend that school.

Our gratitude to our volunteers is immeasurable. Our volunteers will continue to be the backbone of our organisation and we will expand the opportunities available to our volunteers to help improve their volunteer experience and help those who wish to return to work. Volunteering opportunities will span our community kitchens, front of house, education programmes, community food hubs, grub clubs and within our warehouse.



Structure and Governance and Management

Governing document

The charity is controlled by its governing document, its memorandum and articles incorporated 14 October 2016 as amended by special resolution(s) dated 23 December 2016 as registered at Companies House on 19 January 2017 as amended by special resolution registered at Companies House on 1 March 2017.

The Trustees are also the Members of the Company and, under the terms of its Articles, every Member agrees, if the Charity is dissolved while they remain a member, or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while they were a member.

Trustee recruitment and appointment

Where there is a requirement for new trustees, these would be identified and appointed by the current trustees and elected by the members of UKHarvest Ltd at a General Meeting. All trustees provide their services as trustees for free.

Trustee induction and training

The chair of trustees is responsible for the induction of any new trustee which involves a briefing on a trustee's responsibilities, the governing document and policies, administrative procedures, the history of the Charity and the philosophical approach of the charity.

Key Management personnel

The trustees consider that they, the chief executive and the senior leadership team comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified a register of risks which they review annually.

The trustees have reviewed the risk register, the risks identified and the processes to manage or mitigate any risk. The trustees are satisfied that all potential major risks have been considered and a mitigation management process identified.

As part of this process, some of the key agreed actions are:

- regular strategic reviews and communication of core charitable messages
- a skills audit of trustees to mitigate loss of core skills
- annual review of accountants' and auditor's performance and regular review of charitable expenditure and financial delegations
- a clear process for back up and cyber security of data
- trustee training and clear guidance on governance responsibilities and regulatory requirements

In looking to the future, the trustees will continue to monitor the risks associated with its operations and continue to be vigilant as to other risks that might be associated with an operational charity.

UKHARVEST LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10428026 (England and Wales)

Registered Charity number

1171916

Registered office

The Bricks
Manor Farm Barns
Selsey Road
Donnington
Chichester
PO20 7PL

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Ricky McMenemy - Chair	(resigned 20 November 2024)
James Cornell - Treasurer	
Andrew Eborn	(resigned 7 February 2024)
Gillian Rae	(resigned 1 September 2023)
Susannah Day	
Emma Schwarz	
Glenn Reynolds-Viljoen	(Chair from 20 November 2024)
Roma Carter	
Amy Sim	(appointed 1 September 2023)
Michael Stubbs	(appointed 11 June 2024)
Peter Ralston	(appointed 20 November 2024)

Company Secretary

Susannah Day (until 20 November 2024)
Michael Stubbs (from 20 November 2024)

Chief Executive

Yvonne Thomson

Auditors

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Bankers

Santander UK plc
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of UKHarvest Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UKHARVEST LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Whitter Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19 December 2024 and signed on its behalf by:

.....
Mr G Reynolds-Viljoen - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Opinion

We have audited the financial statements of UKHarvest Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to breaches of employment law, data protection and anti-bribery and corruption legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Charities acts, Companies Act 2006 and UK tax legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to overstate profit and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management and Trustee Directors, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations;
- As required by ISA 240, incorporating an element of unpredictability into our audit testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UKHARVEST LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Whitter (Senior Statutory Auditor)
for and on behalf of Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date: 20 December 2024

UKHARVEST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	442,527	-	442,527	375,000
Charitable activities					
Community food hubs, rescue and redistribution, and education	5	520,527	179,685	700,212	889,896
Other trading activities	3	58,590	-	58,590	22,304
Investment income	4	35,834	-	35,834	8,580
Total		<u>1,057,478</u>	<u>179,685</u>	<u>1,237,163</u>	<u>1,295,780</u>
EXPENDITURE ON					
Charitable activities					
Community food hubs, rescue and redistribution, and education	6	1,323,053	187,021	1,510,074	1,216,959
NET INCOME/(EXPENDITURE)		(265,575)	(7,336)	(272,911)	78,821
RECONCILIATION OF FUNDS					
Total funds brought forward		922,456	53,420	975,876	897,055
TOTAL FUNDS CARRIED FORWARD		<u><u>656,881</u></u>	<u><u>46,084</u></u>	<u><u>702,965</u></u>	<u><u>975,876</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

**BALANCE SHEET
31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Intangible assets	14	4,834	6,888
Tangible assets	15	175,510	221,833
		180,344	228,721
CURRENT ASSETS			
Debtors	16	133,928	244,674
Cash at bank and in hand		669,067	686,725
		802,995	931,399
CREDITORS			
Amounts falling due within one year	17	(280,374)	(184,244)
NET CURRENT ASSETS		522,621	747,155
TOTAL ASSETS LESS CURRENT LIABILITIES		702,965	975,876
NET ASSETS		702,965	975,876
FUNDS			
Unrestricted funds	20	656,881	922,456
Restricted funds		46,084	53,420
TOTAL FUNDS		702,965	975,876

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 19 December 2024 and were signed on its behalf by:

.....
Mr G Reynolds-Viljoen - Trustee

.....
Mr J M Cornell - Trustee

UKHARVEST LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(272,911)	78,821
Adjustments for:		
Depreciation charges	58,134	60,144
Loss on disposal of fixed assets	4,950	-
Interest received	(35,834)	(8,580)
Decrease/(increase) in debtors	110,746	(96,428)
Increase in creditors	96,130	124,523
	<u> </u>	<u> </u>
Net cash (used in)/provided by operations	<u>(38,785)</u>	<u>158,480</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	686,725	(17,658)	669,067
	<u>686,725</u>	<u>(17,658)</u>	<u>669,067</u>
Total	<u>686,725</u>	<u>(17,658)</u>	<u>669,067</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Fundraising costs are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs include central functions and governance costs. These have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development is being amortised evenly over its estimated useful life of 8 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	442,527	375,000
	<u>442,527</u>	<u>375,000</u>

The charity receives food and produce from retailers and local businesses. This value of produce is not included in the financial statements as it is received by the charity when it is no longer in a saleable, or useable condition and therefore has no value to the donor.

The charity uses premises in the London Borough of Hammersmith & Fulham for its Nourish Hub. The premises has been provided rent free by the London Borough of Hammersmith & Fulham Council. No value has been included in the financial statements for these premises due to the location and size of the premises which has historically meant that they were difficult to let commercially.

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	1,564	125
Room hire	9,573	13,843
Food income	7,453	8,336
Partnership income	40,000	-
	<u>58,590</u>	<u>22,304</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INVESTMENT INCOME		
	31.3.24	31.3.23
	£	£
Deposit account interest	35,834	8,580
	<u> </u>	<u> </u>
5. INCOME FROM CHARITABLE ACTIVITIES		
	31.3.24	31.3.23
	Community food hubs, rescue and redistribution, and education	Total activities
	£	£
Event income	24,617	13,879
Grants	360,106	476,123
LBHF funding	181,103	273,088
Meals on wheels funding	134,386	126,806
	<u> </u>	<u> </u>
	<u>700,212</u>	<u>889,896</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	1,570	18,098
Groundwork UK - Tesco	36,937	94,875
W F Southall Trust	-	3,000
Morrisons Foundation	-	7,815
Julia & Hans Rausing Trust	-	50,000
The Jericho Trust	-	10,000
The Talent Fund	6,667	3,333
Chichester City Council	3,000	2,000
Clarion Futures Charitable Foundation	20,000	4,152
Ferry Farm	2,000	-
Hyde Charitable Trust	15,539	32,000
West Sussex County Council	18,450	55,900
United in Hammersmith and Fulham	-	3,500
UK Power Networks	5,000	95,000
Cadent Gas	5,000	95,000
London Borough Hammersmith & Fulham	35,694	1,450
National Lottery	66,497	-
Garfield Weston	25,000	-
Hampshire County Council	19,208	-
Mayors Fund For London	2,000	-
Friarsgate Trust	2,000	-
Boltini Trust	6,000	-
A2 Dominion	4,000	-
Greater London Authority	8,333	-
National Institute of Health Research	10,000	-
Ernest Klein	11,500	-
Mid Sussex District Council	5,000	-
The 29th May Foundation	3,000	-
	<u> </u>	<u> </u>
Carried forward	312,395	476,123

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.24	31.3.23
	£	£
Brought forward	312,395	476,123
Feeding Britain	1,500	-
Chapman Charitable Trust	2,000	-
BIFFA West Sussex	44,211	-
	<u>360,106</u>	<u>476,123</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Community food hubs, rescue and redistribution, and education	<u>1,208,448</u>	<u>301,626</u>	<u>1,510,074</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	957,185	714,035
Food supplies	21,788	38,113
Training projects	11,291	28,202
Motor expenses	58,537	50,769
Travel and subsistence	8,693	3,762
Other staff costs	6,831	6,940
Seasonal staff costs	138,925	122,077
Waste disposal costs	5,198	9,807
	<u>1,208,448</u>	<u>973,705</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Community food hubs, rescue and redistribution, and education	<u>297,501</u>	<u>4,125</u>	<u>301,626</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. **SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

Management

	31.3.24	31.3.23
	Community food hubs, rescue and redistribution, and education £	Total activities £
Rent and rates	61,728	47,519
Insurance	15,277	14,248
Light and heat	44,694	39,957
Telephone	5,040	3,174
Postage and stationery	4,511	3,629
Advertising	11,863	6,086
Sundries	4,888	4,327
Repairs and renewals	31,292	4,169
Cleaning costs	7,231	5,502
Computer costs	4,140	2,840
Bookkeeping services	3,604	12,830
Recruitment costs	749	790
Bank charges	493	487
Subscriptions	10,958	4,201
Irrecoverable VAT	27,949	28,461
Trustee expenses	-	152
Amortisation of intangible fixed assets	2,054	2,054
Depreciation of tangible and heritage assets	56,080	58,090
Loss on sale of tangible fixed assets	4,950	-
	<u>297,501</u>	<u>238,516</u>

Governance costs

	31.3.24	31.3.23
	Community food hubs, rescue and redistribution, and education £	Total activities £
Auditors' remuneration	4,125	3,425
Legal and professional fees	-	1,313
	<u>4,125</u>	<u>4,738</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	56,081	58,091
Deficit on disposal of fixed assets	4,950	-
Website development amortisation	2,054	2,054
	<u> </u>	<u> </u>

10. AUDITORS' REMUNERATION

	31.3.24	31.3.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	4,125	3,425
	<u> </u>	<u> </u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year no (31.3.23: two) trustee directors were reimbursed expenses by the charitable company totalling £nil (31.3.23: £152) for travel costs.

12. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	864,310	646,876
Social security costs	75,403	56,029
Other pension costs	17,472	11,130
	<u> </u>	<u> </u>
	<u>957,185</u>	<u>714,035</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Direct charitable activities	33	24
	<u> </u>	<u> </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£100,001 - £110,000	1	1
	<u> </u>	<u> </u>

The average monthly number of full time equivalent employees during the year was as follows:

	31.3.24	31.3.23
Direct charitable activities	27	22
	<u> </u>	<u> </u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	375,000	-	375,000
Charitable activities			
Community food hubs, rescue and redistribution, and education	515,491	374,405	889,896
Other trading activities	22,304	-	22,304
Investment income	8,580	-	8,580
Total	<u>921,375</u>	<u>374,405</u>	<u>1,295,780</u>
EXPENDITURE ON			
Charitable activities			
Community food hubs, rescue and redistribution, and education	<u>795,546</u>	<u>421,413</u>	<u>1,216,959</u>
NET INCOME/(EXPENDITURE)	125,829	(47,008)	78,821
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	643,048	254,007	897,055
Prior year adjustment	<u>153,579</u>	<u>(153,579)</u>	<u>-</u>
As restated	<u>796,627</u>	<u>100,428</u>	<u>897,055</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>922,456</u></u>	<u><u>53,420</u></u>	<u><u>975,876</u></u>

14. INTANGIBLE FIXED ASSETS

	Website development £
COST	
At 1 April 2023 and 31 March 2024	<u>10,268</u>
AMORTISATION	
At 1 April 2023	3,380
Charge for year	<u>2,054</u>
At 31 March 2024	<u>5,434</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>4,834</u></u>
At 31 March 2023	<u><u>6,888</u></u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	136,255	51,956	183,302	371,513
Additions	15,868	1,383	6,500	23,751
Disposals	-	-	(54,106)	(54,106)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	152,123	53,339	135,696	341,158
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 April 2023	27,825	32,612	89,243	149,680
Charge for year	13,796	15,088	27,197	56,081
Eliminated on disposal	-	-	(40,113)	(40,113)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	41,621	47,700	76,327	165,648
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 March 2024	<u>110,502</u>	<u>5,639</u>	<u>59,369</u>	<u>175,510</u>
At 31 March 2023	<u>108,430</u>	<u>19,344</u>	<u>94,059</u>	<u>221,833</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	88,397	125,593
Other debtors	8,705	10,774
Accrued income	19,264	92,751
Prepayments	17,562	15,556
	<u> </u>	<u> </u>
	<u>133,928</u>	<u>244,674</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	9,417	28,053
Social security and other taxes	22,020	17,168
VAT	7,796	53,676
Other creditors	4,437	277
Deferred income	226,585	65,792
Accrued expenses	10,119	19,278
	<u>280,374</u>	<u>184,244</u>

Deferred income

Deferred income comprises £199,918 (31.3.23: £65,792) for grant income and £26,667 (31.3.23: £Nil) for LBHF funding which was received in the year which will be released to income in future financial periods.

	31.3.24	31.3.23
	£	£
Balance brought forward	(65,792)	-
Amount release to incoming resources	65,792	-
Amount deferred in the year	226,585	65,792
	<u>226,585</u>	<u>65,792</u>
Balance carried forward	<u>226,585</u>	<u>65,792</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	56,112	27,000
Between one and five years	27,019	38,250
	<u>83,131</u>	<u>65,250</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Fixed assets	147,309	33,035	180,344	228,721
Current assets	697,582	105,413	802,995	931,399
Current liabilities	(188,010)	(92,364)	(280,374)	(184,244)
	<u>656,881</u>	<u>46,084</u>	<u>702,965</u>	<u>975,876</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	922,456	(265,575)	656,881
Restricted funds			
London Borough Hammersmith and Fulham Council	6,888	(2,054)	4,834
WRAP	28,532	(14,333)	14,199
Frozen goods van, Hyde Charitable Trust	18,000	(3,998)	14,002
Education activities programme	-	135	135
Food project coordinator	-	12,914	12,914
	<u>53,420</u>	<u>(7,336)</u>	<u>46,084</u>
TOTAL FUNDS	<u>975,876</u>	<u>(272,911)</u>	<u>702,965</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,057,478	(1,323,053)	(265,575)
Restricted funds			
London Borough Hammersmith and Fulham Council	-	(2,054)	(2,054)
WRAP	-	(14,333)	(14,333)
NourishED	15,000	(15,000)	-
Community food hubs, Chichester district	10,000	(10,000)	-
Community food hub, Selsey	2,500	(2,500)	-
Frozen goods van, Hyde Charitable Trust	-	(3,998)	(3,998)
Education activities programme	9,496	(9,361)	135
Community food hubs, West Sussex district	49,215	(49,215)	-
Kitchen Social	2,000	(2,000)	-
Cook For Good	2,000	(2,000)	-
Community food hub, Midhurst	6,200	(6,200)	-
Food distribution network	19,208	(19,208)	-
Community food hub, Swanfield	4,000	(4,000)	-
Scrap and Pickle	500	(500)	-
Food project coordinator	28,334	(15,420)	12,914
Chop and Chat	10,539	(10,539)	-
National Institute of Health Research	10,000	(10,000)	-
Kings Coronation Youth Fund	10,693	(10,693)	-
	<u>179,685</u>	<u>(187,021)</u>	<u>(7,336)</u>
TOTAL FUNDS	<u>1,237,163</u>	<u>(1,510,074)</u>	<u>(272,911)</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	643,048	153,579	125,829	922,456
Restricted funds				
London Borough Hammersmith and Fulham Council	88,524	(79,582)	(2,054)	6,888
WRAP	116,854	(73,997)	(14,325)	28,532
National Lottery	43,658	-	(43,658)	-
Hampshire County Council	4,971	-	(4,971)	-
Frozen goods van, Hyde Charitable Trust	-	-	18,000	18,000
	<u>254,007</u>	<u>(153,579)</u>	<u>(47,008)</u>	<u>53,420</u>
TOTAL FUNDS	<u>897,055</u>	<u>-</u>	<u>78,821</u>	<u>975,876</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	921,375	(795,546)	125,829
Restricted funds			
London Borough Hammersmith and Fulham Council	273,088	(275,142)	(2,054)
WRAP	-	(14,325)	(14,325)
National Lottery	-	(43,658)	(43,658)
Hampshire County Council	-	(4,971)	(4,971)
NourishED	7,815	(7,815)	-
Community food hub Whyke, Chichester	2,000	(2,000)	-
Community food hubs, Chichester district	14,152	(14,152)	-
Frozen goods van, Hyde Charitable Trust	20,000	(2,000)	18,000
Education activities programme	43,500	(43,500)	-
Community food hubs, West Sussex district	12,400	(12,400)	-
Ecology festival	1,450	(1,450)	-
	<u>374,405</u>	<u>(421,413)</u>	<u>(47,008)</u>
TOTAL FUNDS	<u>1,295,780</u>	<u>(1,216,959)</u>	<u>78,821</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

NourishED - project funding received to purchase cooking and other equipment to assist with the increasing number of educational sessions held by the charity.

Community food hub Whyke, Chichester - grant funding received from Chichester County Council to support the running costs of the Whyke community food hub.

Community food hubs, Chichester district - grant funding received to support the running costs of all community food hubs across the Chichester district.

Community food hub, Selsey - grant funding received to support the running costs of the Selsey community food hub.

Frozen goods van - grant funding received from Hyde Charitable Trust to purchase a frozen goods van. The frozen goods van will be used by the charity to collect and distribute frozen food.

Education activities programme - project funding received from West Sussex County Council to run school holiday educational programmes for children.

Community food hubs, West Sussex - grant funding received to support the running costs of the community food hubs in Petworth, Bognor and Littlehampton.

Cooking Education Project - project funding from UK Power Networks and Cadent Gas to create educational resources and deliver educational courses in secondary schools across eastern England to support families during the cost of living crisis.

Ecology Festival - project funding received from LBHF to run a supper event in the NourishHub for families in the local community.

LBHF - funding received for the running of the NourishHub in Hammersmith and Fulham.

WRAP - project funding received to improve the food collection and distribution of the charity. The charity relies on food donations which are collected and distributed to the community food hubs.

Hampshire County Council - funding received to support families within the local area by providing parcel deliveries of food to vulnerable households.

National Lottery - project funding received to support the running costs of the warehouse within the charity. The warehouse is used to store food before it is distributed to local community food hubs or the local community.

Basic cookery skill courses - project funding received from Adur & Worthing Council to provide residents with cookery courses focussing on simple and budget friendly meals.

Community food hub, Midhurst - grant funding received to support the running costs of the Midhurst community food hub.

Community food hub, Swanfield - grant funding received to support the running costs of the Swanfield community food hub.

Kitchen Social - project funding received from Mayor Fund London to support the Kitchen Social project which provides children and young people can go to receive a free, nutritious meal.

Cook For Good - project funding received to support the Cook For Good project which is an initiative to support volunteers to cook up surplus food into meals and repack bulk surplus for community food hubs.

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

20. MOVEMENT IN FUNDS - continued

Food distribution network - project funding received to support food surplus collection and redistribution in Hampshire.

Scrap and pickle - project funding received to create and deliver a scrap and pickle course.

Food project coordinator - grant funding received to cover the salary cost for a partnership coordinator to assist with food logistics within Hammersmith & Fulham.

Chop and chat - project funding to deliver chop and chat sessions where a group of people come together to prepare and cook a meal.

National Institute of Health Research - grant funding received to explore referral pathways for people facing food insecurity and cover training for staff and volunteers.

Kings Coronation Youth Fund - grant funding to deliver cookery courses to young people and educational talks at schools and centres that support young people.

21. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all salaried employees. The pension charge for the period was £17,472 (31.3.23: £11,130). At the balance sheet date the contributions outstanding were £3,563 (31.3.23: £nil).

22. RELATED PARTY DISCLOSURES

Certain trustee directors were associated with organisations which undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charitable company's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence within the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements other than noted below.

During the year The Rare Brand Market Limited, a company of which Emma Schwarz is director and shareholder provided donation income totalling £13,636 (31.3.23: £8,624).

Key management

The total remuneration paid to those considered key management during the year was £298,789 (31.3.23: £246,510). Key management includes the CEO, COO, head of finance, business support manager, programmes manager and Nourish Hub manager who are involved in the day to day decision making of the charity.

23. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

UKHARVEST LIMITED

England & Wales - Charity number 1171916

Accounts

REGISTERED COMPANY NUMBER: 10428026 (England and Wales)
REGISTERED CHARITY NUMBER: 1171916

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
UKHARVEST LIMITED**

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

UKHARVEST LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Cash Flow Statement	18
Notes to the Financial Statements	19 to 32

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Report

Five years ago, UKHarvest was founded for a simple purpose: to protect the environment by rescuing good food destined for landfill and to feed those in food poverty, provide food for the old and young alike in desperate need of the nutrition. We have remained true to our mission and continue to focus on the climate change agenda.

Over the past five years we have evolved into a National organisation, an organisation known for its collaboration, partnership work and excellent education programmes. By using food as a medium we have been able to bring isolated and lonely people together, nourishing their minds, bodies and souls. Today, UKHarvest delivers a broad range of education and support programmes, whilst our environmental offer is still as relevant today as it was in 2017.

To rise to the challenge of doing what we do in an ever changing world, and during the post Covid-19 period, whilst our economy was in an economic crisis UKHarvest has been through another year of extraordinary change. Extending our premises, to accommodate the growth in demand for our services: transforming our premises to deliver bespoke educational training kitchens and restaurant facilities to meet the diverse needs of the communities we support, while making sure we continue to deliver meals to the charities we support. We know that we must continue to develop and innovate our programmes to meet the diverse needs of our clients and in collaboration with our partners we will achieve sustainable change. The launch of our Nourish Hub in London in February 2022 by the then Duchess of Cornwall saw a landmark change in our operations as we opened a donate as you dine restaurant feeding local people in need, whilst providing signposting services to support our most vulnerable community members.

This year, the amazing work of the 48 strong team has raised funds, initiated 100,000's education and awareness interventions and delivered millions of meals to those most in need.

I am very proud of the commitment of staff and the dedication of trustees to ensure we protect the environment and support those most in need. Our CEO has continued to cover both operational and strategic roles, in the absence of a COO and stepped up to the challenge admirably. We have developed a senior leadership team in February 2023, to ensure the future security and growth of service delivery. The pace of growth in demand for our services continues to accelerate. By rising to the challenge and securing the necessary funding to deliver our services, we have been able to be there to provide support especially when it is most in need. We acknowledge that there is still more to do, but we have laid strong foundations on which to continue expanding our services throughout the UK and to continue improving the services we offer.

Ricky McMenemy, Chair

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

CEO Report

The Covid 19 global pandemic has had a huge impact on the health and wellbeing of people throughout the world. This financial year we have been coping with the economic crisis and expanding and tailoring our services to reach those most in need. Our national charity met the needs of our communities and has seen a surge in the growth of our Community Food Hubs (CFHs): supporting families most in need by tailoring our programmes to provide food whilst teaching families how to cook well for less. We have also been able to increase our sign posting to enable us to support those most in need of nutrition and mental health support during this time. We deliver regular Community Food Hubs at 16 locations which work with up to 100 families at each. We delivered school holiday hunger support to 1000's of children and young people. We grew our digital presence and offered education programmes online to reach more people. We also partnered with Cadent and UK Power Networks to deliver our food and fuel programme teaching children and their families to cook well whilst using the minimum energy possible. By supporting 100,000's people each week we have made a positive difference to their lives. A difference which is sustainable.

As the only free food rescue organisation operating along the south coast with a presence in Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London . Using research data, UKHarvest believe that when people are alleviated from food poverty they are simultaneously alleviated from social isolation to a place where they are empowered to live a fuller, healthier life. UKHarvest is here to facilitate this transition with our NourishEd (Education Programme), surplus suppliers (NourishEd Community), "donate as you dine" restaurant and community food waste awareness events.

Our incredible London Nourish Hub launched in 2022, has won five national awards: New London Awards Mayor's Prize & Community Prize, RIBA MacEwen Award Overall Winner, UK Planning Awards Community Led Place Making Award, Pineapples Re-store: Award. In our Hub we have supported those suffering from food insecurity but also supported those experiencing social isolation and loneliness. We educate, feed and support 1000's of Londoners in need every week, whilst delivering awareness events and supporting over 40 local partner organisations.

UKHarvest's positive impacts are only made possible because of the generous support of donors who believe in our work. Our core funder Goodman have made our hugely successful journey possible. The dedication of these donors and hundreds more like them are intrinsic to our work. We are hugely grateful for this support.

2023/24 will see the expansion of our Community Food Hubs (CFHs), increase in office accommodation with the prospect of launching another Nourish Hub on the South Coast. Our partnership education programmes will also continue to grow. We are also collaborating with other organisations Nationally, to enable them to use the UKHarvest model to ensure more good food doesn't go to waste.

Yvonne Thomson, CEO

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The objects of the charity are the prevention or relief of poverty in the United Kingdom for the public benefit through the provision of food and the relief of hunger in particular by:

- a) transporting and directly providing food from institutions with excess food to other charitable organisations and agencies whose mission is to provide food to those in need in the united kingdom;
- b) advancing the education of the public with regard to food security for those in poverty in the united kingdom, including educating the public about preparing nutritious and healthy meals and cooking on a budget; and
- c) by such other means as the trustees may determine.

The trustees normally meet four times a year to agree funding priorities, charitable activities, strategy and policy. Our inhouse accounting system is supported by our accounting team and Gibson Whitter handle the external auditing process for UKHarvest. We administer our own financial affairs for the charity on a day-to-day basis. The Charity is supported by an active network of over 200 active volunteers and, since the year end, we are now operating with a core team of 35 staff supported by additional sessional contractors.

UKHarvest is a for impact environmental charity, established in 2017 by our CEO, Yvonne Thomson. We focus on using rescued food as a medium to educate all in the prevention of food waste and on how to cook using fresh nutritious food. UKHarvest has established itself within the UK's saturated food rescue market from having one van and a garage to a fleet of eight vans, a 520 m² warehouse, three offices, a purpose built training and commercial kitchen, and a purpose designed Nourish Hub, with a commercial kitchen, training kitchen, large multi-use space and office space, within 5 years. We support charities who in turn feed 350,000 people each week and can rescue and redistribute up to 25 tonnes of food in a day . We have collected from over 200 outlets and delivered to 362 charities. We redistribute to our bespoke CFHs and use our food to deliver education sessions and our holiday hunger initiatives which help vulnerable groups including families of school children. We have a waiting list of 40 charities requesting support. We have empowered over 50,000 people to improve their nutrition and quality of lives, though our bespoke education interventions.

Our core offer is intrinsically a method to help "protect the environment" through the prevention of food waste by collecting surplus food across the supply chain spectrum and redistributing it free of charge to local charities. Currently we rescue 80% perishable food. We collect food with a fleet of eight vans operating throughout Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London.

Our second offer is an education (NourishEd Education) and up-skilling programme by using rescued food to provide quick and easy nutritious meals, using as much left-over food as possible to also help avoid household waste. 40% of all household waste in West Sussex is edible food. This equates to 40,195 tonnes of edible food going to landfill per annum. From the social nature of sharing food to the delivery of formal training opportunities, using local training kitchens, the NourishEd (Education) Programme will build the capacity of the local community, in a fun way. The principles of community engagement, inclusion, community empowerment and community ownership are the core principles to NourishEd (Education Programme). The approach is asset-based and we aim to provide a democratic space for all of our activities. We facilitate people coming together to achieve positive change by enhancing their own knowledge, skills and experience around nutrition. The result is long-lasting behavioural change and personal empowerment. We work in collaboration and partnership with other charities to deliver this change programme including The Apuldram Centre, Aspire, Church community groups, Sanctuary in Chichester, The Chichester Centre, Turning Tides, Young Carers and many other organisations.

Our third offer focuses on combatting social isolation and loneliness. This programme invites vulnerable people; especially those living alone or in isolation, to supper clubs to encourage social involvement in the community, while learning to make delicious soups and receiving a premium three-course meal using entirely rescued food. Local young people from places such as SPRING as well as volunteers support the programme, under the supervision of a trained cook. This year we grew our Community Food Hubs (CFHs), to help people on their journey from dependency on food banks to a resilient place by providing support services alongside their weekly shop. We currently deliver regular CFHs at 16 different locations across West Sussex. Through this we bring together up to 800 families per week in turn feeding up to 2,640 individuals each week. Wrap around support services include Arun & Chichester Citizens Advice, West Sussex Mind, Supporting You and housing associations.

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We work around the South East focusing in the most deprived areas, where people are food insecure. We are the only food rescue charity in the area which does not charge the charities for the delivery of food. We support their business models by delivering free of charge, ensuring that their funding is spent on delivering services and not on food.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting grant making policy for the year and that they have complied with the duty in section 17(5) of the 2011 Charities Act. The trustees are satisfied that all charitable activities during the year are for the benefit of the public and the benefits of each and every activity are clearly identifiable.

- 1) We are on a mission to eliminate hunger and food waste through education and the redistribution of quality surplus food.
- 2) Likewise, to provide a framework for food rescue that can be replicated.
- 3) Raising public awareness through campaigns, information materials, media and events.
- 4) Raising awareness with influencers including government and others.
- 5) Campaigns and policy initiatives.

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To keep us true to our roots, we want to be out in the community as much as we can, educating and supporting those most in need of nutrition and looking after the environment. This year we continued to address the huge demand for our services and again grew and adapted our education and events teams to do just that. We have enhanced our online digital platforms to ensure we could still reach those who wanted to take advantage of our services.

We are currently providing the equivalent of over 41,000 meals per week to vulnerable people in the community, rescuing food from over 200 food donors. We have delivered quality surplus produce to over 362 recipient charities and have rescued 1000's of tonnes of food from going to landfill. There is a demonstrable demand to expand our services from both donors of food, and the vulnerable people we feed. This demand continues to grow. This financial year we have grown to meet demand for our services and expanded our donor base and have developed the way in which we work with existing organisations such as City Harvest.

Our growth has continued over the last year, and we have predicted that this trend will continue as more and more organisations become aware of the services we provide and people continue to be food insecure as the cost of living crisis begins to bite those on low incomes. 2020 was the year that school holiday hunger rocketed to the top of the political agenda, with all major parties pledging to end it. UKHarvest continues to be part of this journey, providing and supporting school holiday hunger clubs and working alongside all partners including West Sussex County Council and Hammersmith and Fulham Council to end food insecurity, prevent food waste, protect the environment and ultimately put an end to hunger.

We are the Superheroes for Surplus Food

UKHarvest collects quality surplus food from a variety of retailers and producers and delivers it, direct and free of charge, to incredible charities that can make use of it to support those in need. We provide much needed assistance to vulnerable men, women and children across the UK.

We rescue food from all types of food provider

Providers include fruit and vegetable markets, supermarkets, hotels, wholesalers, farmers, stadiums, corporate events, catering companies, shopping centres, delis, cafes, restaurants, film and TV shoots and boardrooms.

Delivering fresh, nourishing food for free to charitable organisations

These charitable and welfare agencies include homeless shelters, women's and men's refuges, youth groups and organisations that service people with alcohol or drug addictions, mental health issues, people with disabilities and the elderly.

Where we work

Our eight refrigerated vans currently make food collections and deliveries in and around Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London .

We are keen to support as many charities as possible to ensure the vulnerable have access to highly nutritious food.

UKHARVEST LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

UKHARVEST ESTIMATED REACH & ENGAGEMENT 2022/23				
NOURISH HUB	EDUCATION, COMMUNITY & CULTURAL EVENTS	Events held		576
		Local support provided		40,027
	RESIDENTS	Meals served		35,455
	VOLUNTEERS	Active volunteers		83
DONNINGTON HUB	AWARENESS	Farmers' Market	Events held	10
			People engaged	750
		Votes for Schools	Schools engaged	1,300
			Pupils engaged	40,000
		Other events (in-person and online)	Events held	145
			People engaged	14,000
	COMMUNITY FOOD HUBS	People engaged		17,103
		People supported		49,973
	EDUCATION	Holiday Activities with Food	Events held	29
			People engaged	185
		Food & Fuel	Events held	11
			People engaged	210
			Potential reach	47,272
		Eat Well, Spend Less Tesco Communities Project	Organisations engaged	750
			People engaged	4,000
		10-hour Cookathon	Livestream views	156
			Pupils engaged	480
			Online reach	6,300
	Cookalong	Events held	10	
		People engaged	350	
	LOGISTICS	Surplus food redistribution	Recipient organisations	164
			Meals redistributed	1,817,350
			Potential reach	10,230,480
	ONLINE	Website	Users engaged	36,538
		Social media	Facebook users reached	177,360
			Twitter users reached	64,410
			Instagram users reached	23,972
YouTube users reached			92,400	
VOLUNTEERS	Community	Active volunteers	75	
		Interest registered	170	
	Corporate	Active volunteers	155	

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OUR INCREDIBLE FAMILY OF SUPPORTERS AND DONORS

We adore and value the contribution of all of our food donors, financial donors and amazing supporters. On behalf of the entire team at UKHarvest and the people we support - THANK YOU for supporting us to Nourish Our Nation through food rescue, education, engagement and innovation.

With thanks for funding from donors including:

Aviva Community Fund, Biffa, Bognor Regis Town Council, Brian Linden, Brighton and Hove City Council, Charles Lewington, Chichester City Council, Clarion Futures, Cubbit and West, Ernest Kleinwort Charitable Trust, Ferry Farm, Garfield Weston Foundation, Goodman Foundation, Hyde Housing, Lendlease, Morrisons Foundation, Southall Trust, Sussex Community Foundation, Tennyson/Zurich Insurance, Tesco Community Grants, The Alex & William de Winton Trust, UK Power Networks and Cadent Gas, WSCC, WSCC Recycles.

FINANCIAL REVIEW

During the year ending 31 March 2023 the charity received income totalling £1,295,780 (2022: £1,217,515). The day-to-day management of receipts and payments is handled by the charity's finance team, with regular oversight from Trustees at meetings.

Total expenditure for the year, including fundraising, operational and charitable expenditure, was £1,216,959 (2022: £986,280). Net income for the year was £78,821 (2022: £231,235). At the end of the financial year free reserves were £747,155 (2022: £553,934). Free reserves represent total unrestricted reserves less net book value of unrestricted fixed assets. This equates to approximately 6 months of charitable expenditure.

We received significant contributions, in the form of food donations which are not recognised in the financial statements as disclosed in note 2. Thanks are due to all UKHarvest's supporters in 2022/23.

Reserves policy

The policy of the trustees is to hold free reserves of 6 months running costs to ensure continuity of UKHarvest's operations if there was a significant disruption to income. Reserves are also being built up to support current operational projects as they become self-sustaining, namely the Community Food Hubs and the growth in the logistics vehicle fleet, without which the operations of UKHarvest could not happen. The actual unrestricted and free reserves held at 31 March 2023 were £747,155 which represents 6 months running costs. This is calculated as total unrestricted reserves (£922,456) less fixed assets (£175,301). This policy is reviewed annually.

Going concern

The trustees have prepared an income and expenditure budget and cashflow forecast and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE DEVELOPMENTS

2023/24 will see the strengthening of our collaborations with Hammersmith and Fulham Council (H&F Council) and The Mayor of London. In this partnership venture launched by the then Duchess of Cornwall in February 2022, we will see the Nourish Hub in West London grow in capacity to support those most in need at our community lunches, currently feeding 200 people each day. This is enabled by the support of H&F Council and the backing of the local community. This project will grow to feed 1,250 hungry people each week, tackle food waste in the borough and education 1000's on how to nourish their minds, bodies and souls. This venue is funded through a mixed portfolio of funding, supported by the commitment of the Leader of H&F council. We are also delivering a large scale Food and Fuel programme in collaboration with Cadent and UK Power Networks, educating 50 ,000 people on how to cook well for less, using less fuel and using highly nutritious recipes. We will strengthen our current joint ventures with organisations in the food waste space and will begin plans to deliver a social enterprise in the South Coast area. We will continue to add value to a variety of organisations in London. These joint ventures will see the delivery of a broad variety of educational opportunities aimed at empowering everyone from care leavers, single parents, those within schools, refugees to isolated older people.

Our Community Food Hubs and the event collaborations with local food banks will continue to increase to meet the ever growing demand. We will continue to run joint fundraisers with other local charities to add value to the mission of both organisations.

We will formalise collaborations with Hampshire County Council, West Sussex County Council, the Xcess food network, local food banks, the Aldingbourne Trust and Housing Associations amongst others. These partnerships will deliver much needed services to the communities that they support and add value to the missions of the partnership organisations.

Our post Covid 19 recovery plan will see us continue to have a strong online presence, with education programmes being delivered through this medium, as well as face to face sessions. The increased demand on our services due to this ever changing situation will mean we have to be as agile as we can to respond to this demand and support as many people in our communities as we can.

UKHarvest will deliver at least 2 million meals in 2023. We will have positive interventions to meet the high demand for our services.

We are so excited by the opportunities that this year will bring, and we cannot wait to get started.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, it's memorandum and articles incorporated 14 October 2016 as amended by special resolution(s) dated 23 December 2016 as registered at Companies House on 19 January 2017 as amended by special resolution registered at Companies House on 1 March 2017.

The Trustees are also the Members of the Company and, under the terms of its Articles, every Member promises, if the Charity is dissolved while he or she remains a member, or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while he or she was a member.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these would be identified and appointed by the current trustees and elected by the members of UKHarvest Ltd at a General Meeting. The chair of trustees is responsible for the induction of any new trustee which involves a briefing on a trustee's responsibilities, the governing document and policies, administrative procedures, the history of the Charity and the philosophical approach of the charity. All trustees provide their services as trustees for free.

Key management personnel

The trustees consider that they, the chief executive and the senior leadership team comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified a register of risks which they review annually.

The trustees have reviewed the risk register, the risks identified and the processes to manage or mitigate any risk. The trustees are satisfied that all potential major risks have been considered and a mitigation management process identified.

As part of this process, some of the key agreed actions are:

- regular strategic reviews and communication of core charitable messages
- a skills audit of trustees to mitigate loss of core skills
- annual review of accountants' and auditor's performance and regular review of charitable expenditure and financial delegations
- a clear process for back up and cyber security of data
- trustee training and clear guidance on governance responsibilities and regulatory requirements

In looking to the future, the trustees will continue to monitor the risks associated with its operations and continue to be vigilant as to other risks that might be associated with an operational charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10428026 (England and Wales)

Registered Charity number

1171916

Registered office

The Bricks
Manor Farm Barns
Selsey Road
Donnington
Chichester
PO20 7PL

Trustees

Ricky McMenemy - Chair

James Cornell - Treasurer

Andrew Eborn

Gillian Rae (resigned 1 September 2023)

Susannah Day

Emma Schwarz

Glenn Reynolds-Viljoen

Roma Carter

Amy Sim (appointed 1 September 2023)

Company Secretary

Susannah Day

Chief Executive

Yvonne Thomson

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Bankers

Santander UK plc
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of UKHarvest Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Whitter Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 7 December 2023 and signed on its behalf by:

.....
Mr R M McMenemy - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Opinion

We have audited the financial statements of UKHarvest Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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, is detailed below.

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to breaches of employment law, data protection and anti-bribery and corruption legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Charities acts, Companies Act 2006 and UK tax legislation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to overstate profit and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management and Trustee Directors, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations;
- As required by ISA 240, incorporating an element of unpredictability into our audit testing.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
UKHARVEST LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Gavin Whitter (Senior Statutory Auditor)
for and on behalf of Gibson Whitter Limited
Statutory Auditors
Larch House
Parklands Business Park
Denmead
Hampshire
PO7 6XP

Date: 8 December 2023

UKHARVEST LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	375,000	-	375,000	358,929
Charitable activities					
Community food hubs, rescue and redistribution, and education	5	515,491	374,405	889,896	857,439
Other trading activities	3	22,304	-	22,304	468
Investment income	4	<u>8,580</u>	<u>-</u>	<u>8,580</u>	<u>679</u>
Total		<u>921,375</u>	<u>374,405</u>	<u>1,295,780</u>	<u>1,217,515</u>
 EXPENDITURE ON					
Charitable activities					
Community food hubs, rescue and redistribution, and education	6	<u>795,546</u>	<u>421,413</u>	<u>1,216,959</u>	<u>986,280</u>
NET INCOME/(EXPENDITURE)		125,829	(47,008)	78,821	231,235
 RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		643,048	254,007	897,055	665,820
Prior year adjustment	14	<u>153,579</u>	<u>(153,579)</u>	<u>-</u>	<u>-</u>
As restated		796,627	100,428	897,055	665,820
 TOTAL FUNDS CARRIED FORWARD		 <u><u>922,456</u></u>	 <u><u>53,420</u></u>	 <u><u>975,876</u></u>	 <u><u>897,055</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 as restated £
FIXED ASSETS			
Intangible assets	15	6,888	8,942
Tangible assets	16	<u>221,833</u>	<u>233,751</u>
		228,721	242,693
CURRENT ASSETS			
Debtors	17	244,674	148,246
Cash at bank and in hand		<u>686,725</u>	<u>565,838</u>
		931,399	714,084
CREDITORS			
Amounts falling due within one year	18	(184,244)	(59,722)
		<u>747,155</u>	<u>654,362</u>
NET CURRENT ASSETS			
		<u>975,876</u>	<u>897,055</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>975,876</u>	<u>897,055</u>
NET ASSETS			
		<u>975,876</u>	<u>897,055</u>
FUNDS	21		
Unrestricted funds		922,456	796,627
Restricted funds		<u>53,420</u>	<u>100,428</u>
TOTAL FUNDS		<u>975,876</u>	<u>897,055</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 7 December 2023 and were signed on its behalf by:

.....
Mr R M McMenemy - Trustee

.....
Mr J M Cornell - Trustee

The notes form part of these financial statements

UKHARVEST LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

		31.3.23	31.3.22 as restated
Notes		£	£
Cash flows from operating activities			
Cash generated from operations	1	<u>158,480</u>	<u>220,873</u>
Net cash provided by operating activities		<u>158,480</u>	<u>220,873</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		-	(10,268)
Purchase of tangible fixed assets		(46,173)	(51,772)
Interest received		<u>8,580</u>	<u>679</u>
Net cash used in investing activities		<u>(37,593)</u>	<u>(61,361)</u>
Change in cash and cash equivalents in the reporting period		120,887	159,512
Cash and cash equivalents at the beginning of the reporting period		<u>565,838</u>	<u>406,326</u>
Cash and cash equivalents at the end of the reporting period		<u><u>686,725</u></u>	<u><u>565,838</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.23	31.3.22 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	78,821	231,235
Adjustments for:		
Depreciation charges	60,144	55,201
Interest received	(8,580)	(679)
Increase in debtors	(96,428)	(90,457)
Increase in creditors	<u>124,523</u>	<u>25,573</u>
Net cash provided by operations	<u>158,480</u>	<u>220,873</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>565,838</u>	<u>120,887</u>	<u>686,725</u>
	<u>565,838</u>	<u>120,887</u>	<u>686,725</u>
Total	<u>565,838</u>	<u>120,887</u>	<u>686,725</u>

The notes form part of these financial statements

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability.

Volunteers and donated services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Fundraising costs are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs include central functions and governance costs. These have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development is being amortised evenly over its estimated useful life of 8 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22 as restated
	£	£
Donations	375,000	357,386
Gift aid	-	1,543
	<u>375,000</u>	<u>358,929</u>

The charity receives food and produce from retailers and local businesses. This value of produce is not included in the financial statements as it is received by the charity when it is no longer in a saleable, or useable condition and therefore has no value to the donor.

The charity uses premises in the London Borough of Hammersmith & Fulham for its Nourish Hub. The premises has been provided rent free by the London Borough of Hammersmith & Fulham Council. No value has been included in the financial statements for these premises due to the location and size of the premises which has historically meant that they were difficult to let commercially.

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22 as restated
	£	£
Fundraising events	125	468
Room hire	13,843	-
Food income	8,336	-
	<u>22,304</u>	<u>468</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

	31.3.23	31.3.22 as restated
	£	£
Deposit account interest	<u>8,580</u>	<u>679</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22 as restated
	£	£
	Community food hubs, rescue and redistribution, and education	Total activities
Event income	13,879	8,047
Grants	476,123	522,846
LBHF funding	273,088	232,203
Meals on wheels funding	<u>126,806</u>	<u>94,343</u>
	<u>889,896</u>	<u>857,439</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22 as restated
	£	£
Other grants	18,098	3,575
Groundwork UK - Tesco	94,875	13,500
W F Southall Trust	3,000	3,000
Morrisons Foundation	7,815	-
Julia & Hans Rausing Trust	50,000	-
The Jericho Trust	10,000	-
The Talent Fund	3,333	-
Chichester City Council	2,000	-
Clarion Futures Charitable Foundation	4,152	5,500
Bognor Town Council	-	1,792
Hyde Charitable Trust	32,000	5,000
West Sussex County Council	55,900	181,114
United in Hammersmith and Fulham	3,500	-
UK Power Networks	95,000	-
Cadent Gas	95,000	-
London Borough Hammersmith & Fulham	1,450	-
Waste & Resources Action Programme	-	54,096
National Lottery	-	58,386
Garfield Weston	-	50,000
Adur & Worthing Council	-	31,000
Brighton & Hove Council	-	5,720
Feeding Britain	-	<u>10,957</u>
Carried forward	476,123	423,640

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.23	31.3.22 as restated
	£	£
Brought forward	476,123	423,640
Hampshire County Council	-	56,498
Horsham District Council	-	7,100
Sussex Community Foundation	-	35,608
	<u>476,123</u>	<u>522,846</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Community food hubs, rescue and redistribution, and education	<u>973,705</u>	<u>243,254</u>	<u>1,216,959</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22 as restated
	£	£
Staff costs	714,035	625,169
Hire of plant and machinery	-	2,676
Food supplies	38,113	50,621
Training projects	28,202	25,567
Motor expenses	50,769	36,290
Travel and subsistence	3,762	7,197
Other staff costs	6,940	4,155
Seasonal staff costs	122,077	51,919
Waste disposal costs	9,807	2,795
	<u>973,705</u>	<u>806,389</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Community food hubs, rescue and redistribution, and education	<u>238,516</u>	<u>4,738</u>	<u>243,254</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	31.3.23	31.3.22 as restated
	Community food hubs, rescue and redistribution, and education £	Total activities £
Rent and rates	47,519	36,759
Insurance	14,248	12,294
Light and heat	39,957	14,493
Telephone	3,174	2,431
Postage and stationery	3,629	5,270
Advertising	6,086	4,744
Sundries	4,327	6,073
Repairs and renewals	4,169	6,137
Cleaning costs	5,502	4,548
Computer costs	2,840	7,248
Bookkeeping services	12,830	15,650
Recruitment costs	790	-
Bank charges	487	434
Subscriptions	4,201	150
Irrecoverable VAT	28,461	-
Trustee expenses	152	146
Amortisation of intangible fixed assets	2,054	1,326
Depreciation of tangible and heritage assets	<u>58,090</u>	<u>53,875</u>
	<u>238,516</u>	<u>171,578</u>

Governance costs

	31.3.23	31.3.22 as restated
	Community food hubs, rescue and redistribution, and education £	Total activities £
Auditors' remuneration	3,425	3,867
Legal and professional fees	<u>1,313</u>	<u>4,446</u>
	<u>4,738</u>	<u>8,313</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22 as restated
	£	£
Depreciation - owned assets	58,091	53,875
Hire of plant and machinery	-	2,676
Website development amortisation	<u>2,054</u>	<u>1,326</u>

10. AUDITORS' REMUNERATION

	31.3.23	31.3.22 as restated
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,425</u>	<u>3,867</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year two (31.3.22: one) trustee directors were reimbursed expenses by the charitable company totalling £152 (31.3.22: £146) for travel costs.

12. STAFF COSTS

	31.3.23	31.3.22 as restated
	£	£
Wages and salaries	646,876	568,834
Social security costs	56,029	46,415
Other pension costs	<u>11,130</u>	<u>9,920</u>
	<u>714,035</u>	<u>625,169</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22 as restated
Direct charitable activities	<u>24</u>	<u>25</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22 as restated
£100,001 - £110,000	-	1
£110,001 - £120,000	<u>1</u>	<u>-</u>
	<u><u>1</u></u>	<u><u>1</u></u>

The average monthly number of full time equivalent employees during the year was as follows:

	31.3.23	31.3.22
Direct charitable activities	<u>22</u>	<u>21</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	358,929	-	358,929
Charitable activities			
Community food hubs, rescue and redistribution, and education	260,214	597,225	857,439
Other trading activities	468	-	468
Investment income	<u>679</u>	<u>-</u>	<u>679</u>
Total	<u>620,290</u>	<u>597,225</u>	<u>1,217,515</u>
EXPENDITURE ON			
Charitable activities			
Community food hubs, rescue and redistribution, and education	<u>364,277</u>	<u>622,003</u>	<u>986,280</u>
NET INCOME/(EXPENDITURE)	256,013	(24,778)	231,235
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>540,614</u>	<u>125,206</u>	<u>665,820</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>796,627</u></u>	<u><u>100,428</u></u>	<u><u>897,055</u></u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. PRIOR YEAR ADJUSTMENT

The charity has restated its previously reported unrestricted and restricted funds. The restricted funds were made up of income received which had been fully utilised in the year ended 31 March 2022, however, this had not been reflected within the financial statements. Restricted fund costs totalling £297,083 have been reclassified as the funds had been fully utilised in the year ended 31 March 2022.

Additionally, income totalling £143,504 has been reclassified as restricted fund income as this had not been reflected within the financial statements.

A summary of these changes to unrestricted funds is shown below.

	31.3.22
	£
Reallocation of income from unrestricted to restricted	143,504
Reallocation of wages from unrestricted to restricted	<u>(297,083)</u>
Effect of prior year adjustment	<u>(153,579)</u>
Total unrestricted funds brought forward as previously stated	<u>643,048</u>
Total unrestricted funds brought forward as restated	<u><u>796,627</u></u>

15. INTANGIBLE FIXED ASSETS

	Website development £
COST	
At 1 April 2022 and 31 March 2023	<u>10,268</u>
AMORTISATION	
At 1 April 2022	1,326
Charge for year	<u>2,054</u>
At 31 March 2023	<u>3,380</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>6,888</u></u>
At 31 March 2022	<u><u>8,942</u></u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	134,592	51,336	139,412	325,340
Additions	<u>1,663</u>	<u>620</u>	<u>43,890</u>	<u>46,173</u>
At 31 March 2023	<u>136,255</u>	<u>51,956</u>	<u>183,302</u>	<u>371,513</u>
DEPRECIATION				
At 1 April 2022	14,366	15,952	61,271	91,589
Charge for year	<u>13,459</u>	<u>16,660</u>	<u>27,972</u>	<u>58,091</u>
At 31 March 2023	<u>27,825</u>	<u>32,612</u>	<u>89,243</u>	<u>149,680</u>
NET BOOK VALUE				
At 31 March 2023	<u>108,430</u>	<u>19,344</u>	<u>94,059</u>	<u>221,833</u>
At 31 March 2022	<u>120,226</u>	<u>35,384</u>	<u>78,141</u>	<u>233,751</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Trade debtors	125,593	-
Other debtors	10,774	8,100
Accrued income	92,751	126,644
Prepayments	<u>15,556</u>	<u>13,502</u>
	<u>244,674</u>	<u>148,246</u>

UKHARVEST LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Trade creditors	28,053	17,905
Social security and other taxes	17,168	14,510
VAT	53,676	17,187
Other creditors	277	2,276
Deferred income	65,792	-
Accrued expenses	<u>19,278</u>	<u>7,844</u>
	<u>184,244</u>	<u>59,722</u>

Deferred income

Deferred income comprises £65,792 (31.3.22: £Nil) for grant income received in the year which will be released to income in future financial periods.

	31.3.23	31.3.22
	£	£
Balance brought forward	-	-
Amount release to incoming resources	-	-
Amount deferred in the year	<u>65,792</u>	-
Balance carried forward	<u>65,792</u>	<u>-</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22 as restated
	£	£
Within one year	27,000	27,000
Between one and five years	<u>38,250</u>	<u>65,250</u>
	<u>65,250</u>	<u>92,250</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	31.3.23	31.3.22 as restated		
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fixed assets	175,301	53,420	228,721	242,693
Current assets	931,399	-	931,399	714,084
Current liabilities	<u>(184,244)</u>	<u>-</u>	<u>(184,244)</u>	<u>(59,722)</u>
	<u>922,456</u>	<u>53,420</u>	<u>975,876</u>	<u>897,055</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	643,048	153,579	125,829	922,456
Restricted funds				
London Borough Hammersmith and Fulham Council	88,524	(79,582)	(2,054)	6,888
WRAP	116,854	(73,997)	(14,325)	28,532
National Lottery	43,658	-	(43,658)	-
Hampshire County Council	4,971	-	(4,971)	-
Frozen goods van, Hyde Charitable Trust	-	-	18,000	18,000
	<u>254,007</u>	<u>(153,579)</u>	<u>(47,008)</u>	<u>53,420</u>
TOTAL FUNDS	<u>897,055</u>	<u>-</u>	<u>78,821</u>	<u>975,876</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	921,375	(795,546)	125,829
Restricted funds			
London Borough Hammersmith and Fulham Council	273,088	(275,142)	(2,054)
WRAP	-	(14,325)	(14,325)
National Lottery	-	(43,658)	(43,658)
Hampshire County Council	-	(4,971)	(4,971)
NourishED	7,815	(7,815)	-
Community food hub Whyke, Chichester	2,000	(2,000)	-
Community food hubs, Chichester district	14,152	(14,152)	-
Frozen goods van, Hyde Charitable Trust	20,000	(2,000)	18,000
Education activities programme	43,500	(43,500)	-
Community food hubs, West Sussex district	12,400	(12,400)	-
Ecology festival	1,450	(1,450)	-
	<u>374,405</u>	<u>(421,413)</u>	<u>(47,008)</u>
TOTAL FUNDS	<u>1,295,780</u>	<u>(1,216,959)</u>	<u>78,821</u>

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	540,614	256,013	796,627
Restricted funds			
London Borough Hammersmith and Fulham Council	5,835	3,107	8,942
WRAP	84,842	(41,985)	42,857
National Lottery	34,529	9,129	43,658
Hampshire County Council	-	4,971	4,971
	<u>125,206</u>	<u>(24,778)</u>	<u>100,428</u>
TOTAL FUNDS	<u>665,820</u>	<u>231,235</u>	<u>897,055</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	620,290	(364,277)	256,013
Restricted funds			
London Borough Hammersmith and Fulham Council	232,203	(229,096)	3,107
WRAP	54,096	(96,081)	(41,985)
National Lottery	58,386	(49,257)	9,129
Hampshire County Council	56,498	(51,527)	4,971
Community food hubs, Chichester district	10,500	(10,500)	-
Education activities programme	95,127	(95,127)	-
Basic cookery skills courses	31,000	(31,000)	-
Community food hubs	59,415	(59,415)	-
	<u>597,225</u>	<u>(622,003)</u>	<u>(24,778)</u>
TOTAL FUNDS	<u>1,217,515</u>	<u>(986,280)</u>	<u>231,235</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

21. MOVEMENT IN FUNDS - continued

NourishED - project funding received to purchase cooking and other equipment to assist with the increasing number of educational sessions held by the charity.

Community food hub Whyke, Chichester - grant funding received from Chichester County Council to support the running costs of the Whyke community food hub.

Community food hubs, Chichester district - grant funding received to support the running costs of all community food hubs across the Chichester district.

Community food hub, Selsey - grant funding received from Ferry Farm to support the running costs of the Selsey community food hub.

Frozen goods van - grant funding received from Hyde Charitable Trust to purchase a frozen goods van. The frozen goods van will be used by the charity to collect and distribute frozen food.

Education activities programme - project funding received from West Sussex County Council to run school holiday educational programmes for children.

Community food hubs, West Sussex - grant funding received to support the running costs of the community food hubs in Petworth, Bognor and Littlehampton.

Cooking Education Project - project funding from UK Power Networks and Cadent Gas to create educational resources and deliver educational courses in secondary schools across eastern England to support families during the cost of living crisis.

Ecology Festival - project funding received from LBHF to run a supper event in the NourishHub for families in the local community.

LBHF - funding received for the running of the NourishHub in Hammersmith and Fulham.

WRAP - project funding received to improve the food collection and distribution of the charity. The charity relies on food donations which are collected and distributed to the community food hubs.

Hampshire County Council - funding received to support families within the local area by providing parcel deliveries of food to vulnerable households.

National Lottery - project funding received to support the running costs of the warehouse within the charity. The warehouse is used to store food before it is distributed to local community food hubs or the local community.

Basic cookery skill courses - project funding received from Adur & Worthing Council to provide residents with cookery courses focussing on simple and budget friendly meals.

Community food hubs - grant funding received to support the running costs of all community food hubs run by the charity.

UKHARVEST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

22. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme for all salaried employees. The pension charge for the period was £11,130 (31.3.22: £9,920). At the balance sheet date the contributions outstanding were £Nil (31.3.22: £2,154).

23. RELATED PARTY DISCLOSURES

Certain trustee directors were associated with organisations which undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charitable company's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence within the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

Key management

The total remuneration paid to those considered key management during the year was £246,510 (31.3.22: £268,437). Key management includes the CEO, COO, head of finance, business support manager, programmes manager and Nourish Hub manager who are involved in the day to day decision making of the charity.

24. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

UKHARVEST LIMITED

England & Wales - Charity number 1171916

Accounts

REGISTERED CHARITY NUMBER: 1171916
REGISTERED COMPANY NUMBER: 10428026

Report of the Trustees and
Audited Financial Statements for the Year ending
31 March 2022 for
UKHarvest Ltd

UKHarvest Ltd

Contents of the Financial Statements
for the Year ending 31 March 2022

	Page
Reference and Administration Details	1
CEO/Chair's Report	2
Report of the Trustees	4
Independent Auditor's Report	9
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14

UKHarvest Ltd

Report of the Trustees
for the Year ending 31 March 2022

The company was incorporated on 14 October 2016. The trustees present their report with the financial statements of the charity for the year ending 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171916

Registered Company number

10428026

Principal address

The Bricks, Manor Farm Barns Selsey Road, Donnington, Chichester, England, PO20 7PL

Trustees

MCMENEMY, Ricky Chair
POOLE, Claire Angela Secretary (*resigned 3 March 2022*)
CORNELL, James Martin Treasurer
EBORN, Andrew Martin James
RAE, Gillian Emma
DAY, Clare Susannah
O'ROURKE, Angie (*resigned 8 December 2021*)
SCHWARZ, Emma
REYNOLDS-VILJOEN, Glenn
CARTER, Roma

CEO

THOMSON, Yvonne

Independent Auditor

Dunkley's
Woodlands
Grange
Woodlands
Lane Bradley
Stoke Bristol
BS32 4JY

Chair's Report

I am proud to be Chair of this extraordinary organisation. I am exceptionally proud of the dedication of our staff, our incredible volunteers and the commitment of our trustee Board. It is this cohort of people who make the organisation the success it is in providing much needed services to those most in need.

Five years ago, UKHarvest was founded for a simple purpose: to protect the environment by rescuing good food destined for landfill and to feed those in food poverty, provide food for the old and young alike in desperate need of the nutrition. We have remained true to our mission and continue to focus on the climate change agenda, whilst tackling the cost of living crisis: feeding those most in need.

Over the past five years we have evolved into a national organisation. An organisation known for its collaboration, partnership work and excellent education programmes. By using food as a medium we have been able to bring isolated and lonely people together, nourishing their minds, bodies and souls. Today, UKHarvest delivers a broad range of programmes, whilst our environmental offer is still as relevant today as it was in 2017.

To rise to the challenge of doing what we do in an ever-changing world, especially during the Covid-19 period, UKHarvest has risen to provide solutions to increased demands for all of our services. We established a bespoke pantry model, delivering 3 pantries to meet the needs of the most vulnerable in our communities. We extended the provision within our bespoke educational training kitchens to meet the diverse needs of the communities we support, while making sure we continue to deliver food to the 300 charities we supported in 2021/22.

The launch of our Nourish Hub in London in February 2021, by HRH the Duchess of Cornwall, was a real highlight for our organisation and the communities we support. The Nourish Hub has won 5 national awards for social value and design: including the Mayor of London's overall award. The Hub delivers a donate as you dine restaurant feeding local people in need, whilst providing signposting services to support our most vulnerable community members. The Hub's bespoke training kitchen teaches families and those from vulnerable backgrounds to cook well for less and has proven incredibly successful.

This year, the amazing work of the 37 strong team has raised funds, run national education programmes, provided community events, awareness sessions and delivered millions of meals to those most in need. The pace of growth in demand for our services continues to accelerate. By rising to the challenge and securing the necessary funding to deliver our services, we have been able to be there to provide support especially when it is most in need. We acknowledge that there is still more to do, but we have laid strong foundations on which to continue expanding our services throughout the UK and to continue improving the services we offer.

Ricky McMenemy, Chair

CEO Report

This has been another exceptionally rewarding year for UKHarvest. In 2021/22 the Covid 19 global pandemic continued to have a huge impact on the health and wellbeing of people throughout the world. Our national charity adapted services to ensure that we met the needs of our communities, during this period and we ensured our service were fit for the future.

UKHarvest continues to be the only free food rescue and redistribution organisation operating along the south coast with a presence in Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London. By using research data, UKHarvest believe that when people are alleviated from food poverty they are simultaneously alleviated from social isolation to a place where they are empowered to live a fuller, healthier life. UKHarvest is here to facilitate this transition redistributing rescued food to those most in need and by delivering our NourishEd (Education Programme), Pop Up Pantires, surplus lunches and suppers (NourishEd Community), Nourish Hub, school holiday hunger programmes and community food waste awareness events.

In 2021 we launched our award winning Nourish Hub, funded by The Mayor of London's Good Growth Fund and the London Borough of Hammersmith and Fulham. The purpose designed and built centre, which is termed a social democratic space, feeds 1,000's of people each week and provides volunteering, educational and training opportunities for local people. This Hub is the first one of its kind in the UK. Since launching our Nourish Hub, it has already made a huge positive impact on the community it serves in London. This Hub has become a heart of community support. This is a great achievement for such an embryonic organisation. This replicable model can be rolled out throughout the UK.

UKHarvest Ltd

Chairman's/CEO's Report
for the Year ending 31 March 2022

During this year we continued to expand and grow our services and enhance our digital education programmes, reaching 10,000 people during this period. Demand for support, using food as a medium, from those with learning disabilities and/or suffering from mental health issues has also increased and has become another focal point for our organisation.

UKHarvest's positive impacts are only made possible because of the generous support of donors who believe in our work. Our core funder Goodman have made our hugely successful journey possible. The dedication of these donors and hundreds more like them are intrinsic to our work. We are hugely grateful for this support.

2022 will see growth in our pop up pantries as there is a demonstrable demand for this form of support as well as the continued growth in our educational offering. It is also hoped that we will deliver an additional Nourish Hub.

The success of UKHarvest can be attributed to the staff, volunteers, donors and those who fund our operations. I cannot thank them enough as without them we would not be able to provide the positive environmental impact we do or support those most in need.

I look forward to next year and to continuing to combat climate change and to enabling those most vulnerable to feed themselves for less.

Yvonne Thomson, CEO

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles incorporated 14 October 2016 as amended by special resolution(s) dated 23 December 2016 as registered at Companies House on 19 January 2017 as amended by special resolution registered at Companies House on 1 March 2017.

The Trustees are also the Members of the Company and, under the terms of its Articles, every Member promises, if the Charity is dissolved while he or she remains a member, or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while he or she was a member.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these would be identified and appointed by the current trustees and elected by the members of UKHarvest Ltd at a General Meeting. The chair of trustees is responsible for the induction of any new trustee which involves a briefing on a trustee's responsibilities, the governing document and policies, administrative procedures, the history of the Charity and the philosophical approach of the charity. All trustees provide their services as trustees for free.

Key Management Personnel

The trustees consider that they and the chief executive comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified a register of risks which they review annually.

The trustees have reviewed the risk register, the risks identified and the processes to manage or mitigate any risk. The trustees are satisfied that all potential major risks have been considered and a mitigation management process identified.

As part of this process, some of the key agreed actions are:

- regular strategic reviews and communication of core charitable messages
- a skills audit of trustees to mitigate loss of core skills
- annual review of accountants' and auditor's performance and regular review of charitable expenditure and financial delegations
- a clear process for back up and cyber security of data
- trustee training and clear guidance on governance responsibilities and regulatory requirements

In looking to the future, the trustees will continue to monitor the risks associated with its operations and continue to be vigilant as to other risks that might be associated with an operational charity.

OBJECTIVES AND ACTIVITIES

The objects of the charity are the prevention or relief of poverty in the United Kingdom for the public benefit through the provision of food and the relief of hunger in particular by:

- a) transporting and directly providing food from institutions with excess food to other charitable organisations and agencies whose mission is to provide food to those in need in the united kingdom;
- b) advancing the education of the public with regard to food security for those in poverty in the united kingdom, including educating the public about preparing nutritious and healthy meals and cooking on a budget; and
- c) by such other means as the trustees may determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting grant making policy for the year and that they have complied with the duty in section 17(5) of the 2011

UKHarvest Ltd

Report of the Trustees for the Year ending 31 March 2022

Charities Act. The trustees are satisfied that all charitable activities during the year are for the benefit of the public and the benefits of each and every activity are clearly identifiable.

- 1 We are on a mission to eliminate hunger and food waste through education and the redistribution of quality surplus food.
- 2 Likewise, to provide a framework for food rescue that can be replicated.
- 3 Raising public awareness through campaigns, information materials, media and events.
- 4 Raising awareness with influencers including government and others.
- 5 Campaigns and policy initiatives.

OBJECTIVES AND ACTIVITIES

Charitable activities

The trustees normally meet four times a year to agree funding priorities, charitable activities, strategy and policy. The Trust Partnership handle the administration for UKHarvest and also look after the financial affairs of the charity on a day to day basis. The Charity is supported by an active network of volunteers, staff and a chief executive.

UK Harvest's is a for impact environmental charity, established in 2017 by our CEO, Yvonne Thomson. We focus on using rescued food as a medium to educate all in the prevention of food waste and on how to cook using fresh nutritious food. UKHarvest has established itself within the UK's saturated food rescue market from having one van and a garage to a fleet of 8 vans, a warehouse, two offices, a purpose built training and commercial kitchen, and a Nourish Hub within 4 years. We support charities who in turn feed 350,000 people and we can rescue and redistribute up to 25 tonnes of food in a day. We collect from 200 outlets and deliver to 300 charities. We have redistributed to Covid 19 Emergency Centres and deliver to those who are shielding as well as families of school children who are in receipt of food as part of our holiday hunger initiatives. We have a waiting list of 50 charities requesting support. We have empowered over 10,000 people to improve their nutrition and quality of lives, through our bespoke education interventions.

Our core offer is intrinsically a method to help "protect the environment" through the prevention of food waste by collecting surplus food across the supply chain spectrum and redistributing it free of charge to local charities. Currently we rescue 80% perishable food. We collect food with a fleet of 8 vans operating throughout Sussex, Hampshire, Kent, Wiltshire and Greater London. This financial year we are on target to deliver 3 million plus meals to those most in need.

Our second offer is an education (NourishEd Education) and up-skilling programme by using rescued food to provide quick and easy nutritious meals, using as much left-over food as possible to also help avoid household waste. 40% of all household waste in West Sussex is edible food. This equates to 40,195 tonnes of edible food going to landfill per annum. From the social nature of sharing food, to the delivery of formal training opportunities, using local training kitchens, the NourishEd (Education) Programme will build the capacity of the local community, in a fun way. The principles of community engagement, inclusion, community empowerment and community ownership are the core principles to NourishEd (Education Programme). The approach is asset-based and we aim to provide a democratic space for all of our activities. We facilitate people coming together to achieve positive change by enhancing their own knowledge, skills and experience around nutrition. The result is long-lasting behavioural change and personal empowerment. We work in collaboration and partnership with other charities to deliver this change programme including groups supporting young carers, rough sleepers, homeless people, vulnerable older people and families and children.

Our third offer focuses on combatting social isolation and loneliness. This programme invites vulnerable people; especially those living alone or in isolation, to supper clubs to encourage social involvement in the community, while learning to make delicious soups and receiving a premium three-course meal using entirely rescued food. Local young people from places such as Chichester College as well as volunteers support the programme, under the supervision of a trained cook.

Our offers are delivered through a variety of operations. This year we developed a pantry mode, now known as Community Food Hubs, to help people on their journey from dependency on food banks to a resilient place. These pantries allow people to donate as they shop acting as a stepping stone to engage and sign post people to organisations who can support them as they move towards independence and purchasing shopping

We work around the South East and in London focusing in the most deprived areas, where people are food insecure. We are the only food rescue charity in the area which does not charge the charities for the delivery of food and this continues to be the case. We support their business models by delivering free of charge, ensuring that their funding is spent on delivering services and not on food.

ACHIEVEMENT AND PERFORMANCE

To keep us true to our roots, we want to be out in the community as much as we can, educating and supporting those most in need of nutrition and looking after the environment. This year we reshaped our education and events teams to do just that. We made use of an online digital platforms to ensure we could still reach those who wanted to take advantage of our services.

We have fully established ourselves in our new premises in Donnington, with our transformed commercial and training kitchen, where can now work more intensively with our local communities and support our 100+ volunteers.

We are currently providing food to other organisations who help feed over 350,000 vulnerable people in the community each week, rescuing food from over 200 food donors. We deliver quality surplus produce to over 300 recipient charities and have rescued 1000's of tonnes of food from going to landfill. There is a demonstrable demand to expand our services from both donors of food, and the vulnerable people we feed. This demand continues to grow and we have therefore expanded our donor base to help us also meet the extra recipient demand.

Our growth has continued in its rapid pace over the last year and we have predicted that this trend will continue as more and more organisations become aware of the services we provide and people continue to be food insecure. As part of our plan to deliver more meals each year and educate over 15,000 people by 2023, we have secured two purposebuilt training kitchens. 2020 was the year that school holiday hunger rocketed to the top of the political agenda, with all major parties pledging to end it. UKHarvest has continued to be part of this journey, providing and supporting school holiday hunger clubs and working alongside all partners including West Sussex County Council and Hammersmith and Fulham Council to end food insecurity, prevent food waste, protect the environment and ultimately put an end to hunger.

We are the Superheroes for Surplus Food

UKHarvest collects quality surplus food from a variety of retailers/ producers and delivers it, direct and free of charge, to incredible charities that can make use of it to support those in need. We provide much needed assistance to vulnerable men, women and children across the UK.

We rescue food from all types of food provider

Providers include fruit and vegetable markets, supermarkets, hotels, wholesalers, farmers, stadiums, corporate events, catering companies, shopping centres, delis, cafes, restaurants, film and TV shoots and boardrooms.

Delivering fresh, nourishing food for free to charitable organisations

These charitable and welfare agencies include homeless shelters, women's and men's refuges, youth groups and organisations that service people with alcohol or drug addictions, mental health issues, people with disabilities and the elderly.

Where we work

Our two refrigerated vans currently make food collections and deliveries in and around Hampshire, West Sussex, East Sussex, Kent, Wiltshire, Surrey and Greater London.

We are keen to support as many charities as possible to ensure the vulnerable have access to highly nutritious food.

OUR INCREDIBLE FAMILY OF SUPPORTERS AND DONORS

We adore and value the contribution of all of our food donors, financial donors and amazing supporters. On behalf of the entire team at UKHarvest and the people we support – THANK YOU for supporting us to Nourish Our Nation through food rescue, education, engagement and innovation.

UKHarvest Ltd

Report of the Trustees for the Year ending 31 March 2022

FINANCIAL REVIEW

During the year ending 31 March 2022 the charity received income totalling £1,217,515 (2021 £1,123,796). The day-to-day management of receipts and payments is handled by the charity's administrator and bookkeeper, with regular oversight from Trustees at meetings.

Total expenditure for the year, including fundraising, operational and charitable expenditure, was £986,281 (2021 £617,031). Net income for the year was £231,235 (2021 £506,765). At the end of the financial year unrestricted reserves were £465,323, net of fixed assets (2021 £389,794). This equates to approximately 6 months of charitable expenditure.

We received significant in-kind funding, in the form of food donations. Thanks are due to all UKHarvest's supporters in 2021/22.

Reserves policy

It is the policy of the trustees to hold sufficient funds in hand to cover expenditure for the current financial year and to maintain an appropriate budget for future years to ensure that they could cover longer term commitments.

The commitments and liabilities within one year totaled £59,722 as at 31 March 2022 (2021 £34,145). The Trustees considered that the cash balance of £565,838 as at 31 March 2022 (2021 £406,322) was sufficient to cover these commitments.

Going Concern

The Trustees of the charity believe that there are no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern.

FUTURE DEVELOPMENTS

2022/23

Autumn 2022 will see the expansion of our pop up pantry model and their growth into Fed and Nourished Community Food Hubs. These community hubs have evolved due to the realisation that those most in need require "wrap around" support from organisations as Citizens Advice Bureau, Housing Associations, Welfare Benefits Advice, etc. By delivering a partnership approach the community hubs will help provide long term sustainable solutions to the issues of food insecurity and food poverty. Nutrition and food education will also be offered as well as hot food. The aim is to support 1,000 families each week in our Hubs by the Spring of 2023. We are also delivering a national education programme in partnership with Tesco and another programme supported by energy suppliers, teaching people how to cook well for less whilst saving energy.

We will strengthen our current joint ventures with organisations in the food waste space We will continue to add value to a variety of organisations we collaborate with in London. These joint ventures will see the delivery of a broad variety of educational opportunities aimed at empowering everyone from care leavers, single parents, those within schools, refugees to isolated older people.

Our pop-up restaurants and the collaborations with local food banks will continue to increase to meet the ever-growing demand. We will continue to run joint fundraisers with other local charities to add value to the mission of both organisations.

Our Covid 19 recovery plan will see us continue to have a strong online presence, with education programmes being delivered through this medium, as well as face to face sessions. The increased demand on our services due to this ever-changing situation will mean we have to be as agile as we can to respond to this demand and support as many people in our communities as we can.

UKH will aim to deliver food equivalent to 3 million meals in 2023. We aim to have positive educational interventions with an additional 15,000 people.

We are so excited by the opportunities that this year will bring, and we cannot wait to get started.

UKHarvest Ltd

Report of the Trustees
for the Year ending 31 March 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of UKHarvest Ltd for the purposes of company law) are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

ON BEHALF OF THE BOARD:

Richard McMenemy

Richard McMenemy (Jan 18, 2023 12:10 GMT)

.....
Ricky McMenemy (Chair)

Date: Jan 18, 2023

**Report of the Independent Auditors to the Members of
UKHarvest Ltd (Registered number: 10428026)**

Opinion

We have audited the financial statements of UKHarvest Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2022 and of its incoming resources and application of resources, including its result, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
UKHarvest Ltd (Registered number: 10428026)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
UKHarvest Ltd (Registered number: 10428026)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Matthew Dobbins FCA (Senior Statutory Auditor)

Dunkley's
Chartered Accountants
Registered Auditors
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 20/01/2023

UKHarvest Ltd

Statement of Financial Activities
for the Year Ending 31 March 2022

				Year Ended	Year Ended
		Unrestricted funds	Restricted funds	31.03.22 Total funds	31.03.21 Total funds
	Notes	£	£	£	£
Income					
Donations	2	755,607	117,453	873,060	998,516
Charitable activities		7,041	336,268	343,308	116,489
Raising funds	3	468	-	468	8,372
Other income	4	679	-	679	419
Total income		763,795	453,721	1,217,515	1,123,796
EXPENDITURE					
Raising funds					
Costs of fundraising	5	12,907	-	12,907	8,285
		12,907	-	12,907	8,285
Charitable activities					
	6				
Educating the public/awareness raising		88,552	-	88,552	47,999
Provision of UKHarvest services		559,902	324,920	884,822	560,747
		648,455	324,920	973,374	608,746
Total expenditure		661,361	324,920	986,281	617,031
NET INCOME AND NET MOVEMENT IN FUNDS					
		102,434	128,801	231,235	506,765
RECONCILIATION OF FUNDS					
	15				
Total funds brought forward		540,614	125,206	665,820	159,055
TOTAL FUNDS CARRIED FORWARD		643,047	254,007	897,054	665,820

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The notes form part of these financial statements

UKHarvest Ltd

Balance Sheet

REGISTERED COMPANY NUMBER: 10428026

At 31 March 2022

	Notes	Unrestricted funds	Restricted funds	31.03.22 Total funds	31.03.21 Total Unrestricted funds
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	12	168,782	64,968	233,750	235,854
Intangible fixed assets	13	8,942	-	8,942	-
CURRENT ASSETS					
Debtors	14	114,571	33,675	148,246	57,789
Cash at bank		410,474	155,364	565,838	406,322
		525,045	189,039	714,084	464,111
CREDITORS					
Amounts falling due within one year	15	59,722	-	59,722	34,145
NET CURRENT ASSETS					
		465,323	189,039	654,362	429,966
TOTAL ASSETS LESS CURRENT LIABILITIES					
		643,047	254,007	897,054	665,820
NET ASSETS					
		643,047	254,007	897,054	665,820
FUNDS					
	16			643,047	540,614
Unrestricted funds				254,007	125,206
Restricted funds					
TOTAL FUNDS					
				897,054	665,820

These financial statements are prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Richard McMenemy

Richard McMenemy (Jan 19, 2023 12:10 GMT)

Ricky McMenemy (Chair)

James Cornell

James Cornell (Jan 20, 2023 12:35 GMT)

James Cornell (Treasurer)

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ending 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared for the period from 1 April 2021 to 31 March 2022. The accounts have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts. The accounts 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) issued on 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees to make significant judgements and estimates. The trustees do not consider that there are any sources of estimation uncertainty or any key judgements made in the preparation of the financial statements.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that it will be received and the amount can be quantified with reasonable accuracy.

Donated facilities – where the organisation is given facilities and services for its own use which it would otherwise have purchased, these are included in the organisation's accounts as income and expenditure when received, provided the value of the gift can be measured reliably. The main type of donated facility is food which is donated by organisations, free of charge. Food donations are weighed and recorded, we do not ask the donors for the monetary value of donations for ethical reasons.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. All expenditure is stated inclusive of irrecoverable VAT.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	–	33% on cost	Vans	–	20% on cost
Property/Improvements	–	33% on cost/over life of asset			

Debtors

Debtors are recognized at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognized when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognized at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Notes to the Financial Statements
for the Year Ending 31 March 2022

Taxation

The trust is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is exempt from the requirement to prepare such a statement under the Charities SORP FRS 102 Update Bulletin 1.

Status

The charity is a company (Registration Number 10428026) limited by guarantee and has no share capital. It was incorporated on 14th October 2016 as amended by special resolution(s) dated 23rd December 2016 as registered at Companies House on 19th January 2017 as amended by special resolution registered at Companies House on 1st March 2017. It is constituted under Memorandum and Articles of Association and has been granted charitable status by the Charity Commission (Charity Registration Number 1171916).

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	31.03.21
	£	£	£	£
Grant and Donations	754,064	117,453	871,517	998,291
Charitable Activities	7,041	336,268	343,308	116,489
Gift Aid	1,543	-	1,543	225
2022	762,647	453,721	1,216,368	1,115,005
2021	647,072	467,933	1,115,005	

3. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	31.03.21
	£	£	£	£
Income from fundraising events	468	-	468	8,372
2022	468	-	468	8,372
2021	8,372	-	8,372	

4. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	31.03.21
	£	£	£	£
Sponsorship	-	-	-	-
Interest	679	-	679	419
2022	679	-	679	419
2021	419	-	419	

Notes to the Financial Statements – continued
for the Year Ending 31 March 2022

5. RAISING FUNDS

	Unrestricted Funds 31.03.22 £	Restricted Funds 31.03.22 £	Year Ended 31.03.22 £	Year Ended 31.03.21 £
Cost of fundraising	12,907	-	12,907	8,285
2022	12,907	-	12,907	8,285
2021	8,285	-	8,285	

6. CHARITABLE ACTIVITIES

	Unrestricted Funds 31.03.22 £	Restricted Funds 31.03.22 £	Year Ended 31.03.22 £	Year Ended 31.03.21 £
Educating the public/awareness raising	88,552	-	88,552	47,999
Provision of UKHarvest services	559,902	324,920	884,822	560,747
	648,454	324,920	973,374	608,747

7. EXPENDITURE ANALYSIS

	Raising Funds £	Educating the public/ awareness raising £	Provision of UKHarvest services £	Support Costs £	Governance Costs £	2022 Total Costs £	2022 Unrestricted Funds	2022 Restricted Funds
Direct Costs	574	3,249	17,225	-	-	21,048	21,048	-
Website/Online Marketing Costs	70	139	1,115	35	35	1,393	1,393	-
Office Costs	8,036	16,072	231,288	2,871	6,743	265,011	265,011	-
Staff/Consultancy Costs	2,278	67,075	602,799	1,139	1,139	674,431	349,511	324,920
Accountancy/Audit/Legal Costs	976	1,952	15,614	488	5,368	24,397	24,397	-
	11,934	88,488	868,041	4,533	13,285	986,281	661,361	324,920
Support Costs	-	-	4,179	(4,179)	-	-	-	-
Governance Costs	973	64	12,248	-	(13,285)	-	-	-
2022 Total Costs	12,907	88,552	884,469	353	-	986,281	661,361	324,920
2021 Unrestricted Funds	8,285	47,999	215,520	-	-	271,804		
2021 Restricted Funds	-	-	345,227	-	-	345,227		
2021 Total Costs	8,285	47,999	560,747	-	-	617,031		

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Other expenditure is allocated 5% to raising funds, 10% to awareness, 85% to provision of service. An allocation of costs amounting to 5% of total costs is charged to support and governance.

Notes to the Financial Statements - continued
for the Year Ending 31 March 2022

8. GOVERNANCE COSTS

	Unrestricted Funds 31.03.22	Restricted Funds 31.03.22	Year Ended 31.03.22	Year Ended 31.03.21
	£	£	£	£
Accountancy and book-keeping	488	-	488	303
Incidental expenses	3,340	-	3,340	1,636
Legal and professional and consultancy fees	5,585	-	5,585	4,510
Insurance	3,872	-	3,872	1,101
2022	13,285	-	13,285	7,550
2021	7,550	-	7,550	-

9. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):	Unrestricted Funds 31.03.22	Restricted Funds 31.03.22	Year Ended 31.03.22	Year Ended 31.03.21
	£	£	£	£
Independent auditor's/examination fees (estimate)	3,500	-	3,500	2,720
	3,500	-	3,500	2,720

**10. STAFF COSTS AND
EMOLUMENTS**

	Unrestricted Funds 31.03.22	Restricted Funds 31.03.22	Year Ended 31.03.22	Year Ended 31.03.21
	£	£	£	£
Salaries	381,184	187,650	568,834	313,135
Consultancy fees	18,000	-	18,000	18,000
Social Security costs	35,137	11,278	46,415	20,870
Pension	7,268	2,652	9,920	5,069
2022	441,589	201,580	643,169	357,074
2021	192,058	165,016	357,074	

There was a consultant during the period whose emoluments as defined for taxation purposes amounted to £18,000 in the period (2021: £18,000). The average number of employees, calculated on a full time equivalent basis, analysed by function was:

Management and Administrative staff 24.8 (2021 – 11.6)

One employee earned between £90,000 and £100,000 during the year (2021 One employee between £60,000 and £65,000).

Key management paid via salary and consultancy fees received £111,055 (2021 £78,984).

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits during the year ending 31 March 2022 nor for year ending 31 March 2021.

Trustees' Expenses

Trustees' travel expenses and other paid during the during the year ending 31 March 2022 totaled £NIL (year ending 31 March 2021 totaled £NIL). Expenses were paid to no (2021 No) Trustees.

The trustees consider that they, and the chief executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

12. FIXED ASSETS

	Property Improvements	Office Equipment	Vans	Year Ended 31.03.22
	£	£	£	£
Cost as at 1 April 2021	119,783	14,373	139,412	273,568
Additions at cost during the year	14,809	36,962	-	51,771
Disposals at cost during the year	-	-	-	-
	<u>134,592</u>	<u>51,335</u>	<u>139,412</u>	<u>325,339</u>
Depreciation as at 1 April 2021	1,119	2,952	33,643	37,714
Depreciation charge for the year	5,747	20,500	27,628	53,875
Disposals at cost during the year	-	-	-	-
	<u>6,866</u>	<u>23,452</u>	<u>61,271</u>	<u>91,589</u>
Net Book Value 2022	<u>127,726</u>	<u>27,883</u>	<u>78,141</u>	<u>233,750</u>
Net Book Value 2021	<u>118,664</u>	<u>11,421</u>	<u>105,769</u>	<u>235,854</u>

13. INTANGIBLE FIXED ASSETS

	Year Ended	
	Website Development	31.03.22
	£	£
Cost as at 1 April 2021	-	-
Additions at cost during the year	10,268	10,268
Disposals at cost during the year	-	-
	<u>10,268</u>	<u>10,268</u>
Depreciation as at 1 April 2021	-	-
Depreciation charge for the year	1,326	1,326
Disposals at cost during the year	-	-
	<u>1,326</u>	<u>1,326</u>
Net Book Value 2022	<u>8,942</u>	<u>8,942</u>
Net Book Value 2021	-	-

14. DEBTORS AND PREPAYMENTS

	Year Ended 31.03.22	Year Ended 31.03.21
	£	£
Prepayments	13,502	588
Accrued income	126,644	49,101
Other debtors	8,100	8,100
	<u>148,246</u>	<u>57,789</u>

Restricted debtors (funds for services) as at 31 March 2022 totalled £33,675 (2021 – £5,820).

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year Ended 31.03.22	Year Ended 31.03.21
	£	£
Other creditors	2,275	1,370
Trade creditors	17,905	6,442
Taxation and social security	31,697	15,532
Deferred income	-	1,333
Accruals	7,844	9,468
	<u>59,722</u>	<u>34,145</u>

Restricted creditors (deferred income) as at 31 March 2022 totalled £nil (2021 – £1,333).
Deferred income related to a Gala Dinner £1,333.

16. MOVEMENT IN FUNDS

	At 01.04.21	Income	Expenditure	Net movement in funds	At 31.03.22
	£	£	£	£	£
Unrestricted funds					
General fund	540,614	763,795	(661,361)	102,434	643,047
Restricted funds	125,206	453,721	(324,920)	128,801	254,007
TOTAL FUNDS	665,820	1,217,515	(987,904)	229,611	897,054
	At 01.04.20	Income	Expenditure	Net movement in funds	At 31.03.21
	£	£	£	£	£
Unrestricted funds					
General fund	156,555	655,863	(271,804)	384,059	540,614
Restricted funds	2,500	467,933	(345,227)	122,706	125,206
TOTAL FUNDS	159,055	1,123,796	(617,031)	506,765	665,820

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2022	Total 2021
	£	£
Unrestricted funds		
General fund	643,047	540,614
Restricted funds	254,007	125,206
TOTAL FUNDS	897,054	665,820

Restricted funds were held as at 31.03.22 for motor and equipment costs, warehouse costs and staff salaries in respect of funding from LBHF £87,098, WRAP £116,854, Hampshire County Council £4,971 and National Lottery £43,658.

Restricted funds at 31.03.21 for motor and equipment costs, warehouse costs and staff salaries in respect of funding from LBHF £5,835, WRAP £84,842 and National Lottery £34,529 were expended in 2021/22.

16. RELATED PARTY DISCLOSURES

2022

There were no related party transactions.

2021

There were no related party transactions.

17. CONTROL

The charity is controlled by its board of Trustees.

18. LEASES

As at 31st March 2022, the Charity had annualised operating commitments under non-cancellable operating leases expiring as follows:

	2022	2021
	£	£
Land and buildings		
Expiring within one year	27,000	27,000
Expiring within two to five years	64,578	91,578
TOTAL	91,578	118,578










2022 UK Harvest Year end report

Final Audit Report

2023-01-20

Created:	2023-01-12
By:	Jide Oduyoye (jide@trust-accounting.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAUKnNGKy8_vlZsmJg9p-og_e8ZJheYmkr

"2022 UK Harvest Year end report" History

-  Document created by Jide Oduyoye (jide@trust-accounting.co.uk)
2023-01-12 - 3:22:18 PM GMT
-  Document emailed to Richard McMenemy (ricky@rules.co.uk) for signature
2023-01-12 - 3:28:19 PM GMT
-  Email viewed by Richard McMenemy (ricky@rules.co.uk)
2023-01-18 - 12:10:01 PM GMT
-  Document e-signed by Richard McMenemy (ricky@rules.co.uk)
Signature Date: 2023-01-18 - 12:10:29 PM GMT - Time Source: server
-  Document emailed to james.comell@goodman.com for signature
2023-01-18 - 12:10:30 PM GMT
-  Email viewed by james.comell@goodman.com
2023-01-20 - 12:29:07 PM GMT
-  Signer james.comell@goodman.com entered name at signing as James Cornell
2023-01-20 - 12:35:31 PM GMT
-  Document e-signed by James Cornell (james.comell@goodman.com)
Signature Date: 2023-01-20 - 12:35:33 PM GMT - Time Source: server
-  Agreement completed.
2023-01-20 - 12:35:33 PM GMT

UKHARVEST LIMITED

England & Wales - Charity number 1171916

Accounts

REGISTERED CHARITY NUMBER: 1171916
REGISTERED COMPANY NUMBER: 10428026

Report of the Trustees and
Audited Financial Statements for the Year ending
31 March 2021 for
UKHarvest Ltd

UKHarvest Ltd

Contents of the Financial Statements
for the Year ending 31 March 2021

	Page
Reference and Administration Details	1
CEO/Chair's Report	2
Report of the Trustees	3 to 7
Independent Auditor's Report	8
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

UKHarvest Ltd

Report of the Trustees
for the Year ending 31 March 2021

The company was incorporated on 14 October 2016. The trustees present their report with the financial statements of the charity for the year ending 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171916

Registered Company number

10428026

Principal address

The Bricks, Manor Farm Barns Selsey Road, Donnington, Chichester, England, PO20 7PL

Trustees

MCMENEMY, Ricky Chair

POOLE, Claire Angela Secretary

CORNELL, James Martin Treasurer

EBORN, Andrew Martin James

RAE, Gillian Emma

DAY, Susannah

OROURKE, Angie (appointed 15 October 2020)

SCHWARZ, Emma (appointed 15 October 2020)

REYNOLDS-VILJOEN, Glenn (appointed 15 October 2020)

CARTER, Roma (appointed 15 October 2020)

CEO

THOMSON, Yvonne

Independent Auditor

Dunkley's

Woodlands

Grange

Woodlands

Lane Bradley

Stoke Bristol

BS32 4JY

Chair's Report

Four years ago, UKHarvest was founded for a simple purpose: to protect the environment by rescuing good food destined for landfill and to feed those in food poverty, provide food for the old and young alike in desperate need of the nutrition. We have remained true to our mission and continue to focus on the climate change agenda.

Over the past four years we have evolved into a National organisation, an organisation known for its collaboration, partnership work and excellent education programmes. By using food as a medium we have been able to bring isolated and lonely people together, nourishing their minds, bodies and souls. Today, UKHarvest delivers a broad range of programmes, whilst our environmental offer is still as relevant today as it was in 2017.

To rise to the challenge of doing what we do in an ever changing world, and during the Covid-19 period, UKHarvest has been through another year of extraordinary change. Extending our premises, to accommodate the growth in demand for our services: transforming our premises to deliver bespoke educational training kitchens and restaurant facilities to meet the diverse needs of the communities we support, while making sure we continue to deliver meals to the charities we support. We know that we must continue to develop and innovate our programmes to meet the diverse needs of our clients and in collaboration with our partners we will achieve sustainable change. The launch of our Nourish Hub in London will see a landmark change in our operations as we open a donate as you dine restaurant feeding local people in need, whilst providing signposting services to support our most vulnerable community members.

This year, the amazing work of the 32 strong team has raised funds, run 1000's of education and awareness sessions and delivered millions of meals to those most in need.

I am very proud of the commitment of staff and the dedication of trustees to ensure we protect the environment and support those most in need. The pace of growth in demand for our services continues to accelerate. By rising to the challenge and securing the necessary funding to deliver our services, we have been able to be there to provide support especially when it is most in need. We acknowledge that there is still more to do, but we have laid strong foundations on which to continue expanding our services throughout the UK and to continue improving the services we offer.

Ricky McMenemy, Chair

CEO Report

The Covid 19 global pandemic has had a huge impact on the health and wellbeing of people throughout the world . Our national charity met the needs of our communities and has grown by 300% over the last year. We have been able to support those most in need of nutrition and mental health support during this time. We have supported those suffering from food insecurity but also supported those experiencing social isolation and loneliness. We supported and delivered school holiday hunger support to 1000's of children and young people. We grew our digital presence and offered education programmes online as we were not able to work face to face with people. By supporting a regular 350,000 people each week we have made a positive difference to their lives.

As the only free food rescue organisation operating along the south coast with a presence in Kent, East Sussex, West Sussex, Hampshire, Wiltshire and London, using research data, UKHarvest believe that when people are alleviated from food poverty they are simultaneously alleviated from social isolation to a place where they are empowered to live a fuller, healthier life. UKHarvest is here to facilitate this transition with our NourishEd (Education Programme), surplus suppers (NourishEd Community), "donate as you dine" restaurant and community food waste awareness events.

UKHarvest's positive impacts are only made possible because of the generous support of donors who believe in our work. Our core funder Goodman have made our hugely successful journey possible. The dedication of these donors and hundreds more like them are intrinsic to our work. We are hugely grateful for this support.

Autumn 2021 will see the launch of our London Nourish Hub, funded by The Mayor of London's Good Growth Fund and the London Borough of Hammersmith and Fulham. The purpose designed and built centre, which is termed a social democratic space will feed 1,000's of people each week and provide educational opportunities for local people. This is a great achievement for such an embryonic organisation. We are also collaborating with other organisations Nationally, to enable them to use the UKHarvest model to ensure more good food doesn't go to waste.

Yvonne Thomson, CEO

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles incorporated 14 October 2016 as amended by special resolution(s) dated 23 December 2016 as registered at Companies House on 19 January 2017 as amended by special resolution registered at Companies House on 1 March 2017.

The Trustees are also the Members of the Company and, under the terms of its Articles, every Member promises, if the Charity is dissolved while he or she remains a member, or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while he or she was a member.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these would be identified and appointed by the current trustees and elected by the members of UKHarvest Ltd at a General Meeting. The chair of trustees is responsible for the induction of any new trustee which involves a briefing on a trustee's responsibilities, the governing document and policies, administrative procedures, the history of the Charity and the philosophical approach of the charity. All trustees provide their services as trustees for free.

Key Management Personnel

The trustees consider that they and the chief executive comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified a register of risks which they review annually.

The trustees have reviewed the risk register, the risks identified and the processes to manage or mitigate any risk. The trustees are satisfied that all potential major risks have been considered and a mitigation management process identified.

As part of this process, some of the key agreed actions are:

- regular strategic reviews and communication of core charitable messages
- a skills audit of trustees to mitigate loss of core skills
- annual review of accountants' and auditor's performance and regular review of charitable expenditure and financial delegations
- a clear process for back up and cyber security of data
- trustee training and clear guidance on governance responsibilities and regulatory requirements

In looking to the future, the trustees will continue to monitor the risks associated with its operations and continue to be vigilant as to other risks that might be associated with an operational charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the prevention or relief of poverty in the United Kingdom for the public benefit through the provision of food and the relief of hunger in particular by:

- a) transporting and directly providing food from institutions with excess food to other charitable organisations and agencies whose mission is to provide food to those in need in the united kingdom;
- b) advancing the education of the public with regard to food security for those in poverty in the united kingdom, including educating the public about preparing nutritious and healthy meals and cooking on a budget; and
- c) by such other means as the trustees may determine.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities and setting grant making policy for the year and that they have complied with the duty in section 17(5) of the 2011 Charities Act. The trustees are satisfied that all charitable activities during the year are for the benefit of the public and the benefits of each and every activity are clearly identifiable.

- 1 We are on a mission to eliminate hunger and food waste through education and the redistribution of quality surplus food.
- 2 Likewise, to provide a framework for food rescue that can be replicated.
- 3 Raising public awareness through campaigns, information materials, media and events.
- 4 Raising awareness with influencers including government and others.
- 5 Campaigns and policy initiatives.

OBJECTIVES AND ACTIVITIES

Charitable activities

The trustees normally meet six times a year to agree funding priorities, charitable activities, strategy and policy. The Trust Partnership handle the administration for UKHarvest and also look after the financial affairs of the charity on a day to day basis. The Charity is supported by an active network of volunteers, staff and a chief executive.

UK Harvest's is a for impact environmental charity, established in 2017 by our CEO, Yvonne Thomson. We focus on using rescued food as a medium to educate all in the prevention of food waste and on how to cook using fresh nutritious food. UKHarvest has established itself within the UK's saturated food rescue market from having one van and a garage to a fleet of 8 vans, a warehouse, two offices, a purpose built training and commercial kitchen, and a Nourish Hub within 4 years. We feed 350,000 people each week and rescue and redistribute up to 25 tonnes of food in a day. We collect from 200 outlets and deliver to 300 charities. We redistribute to Covid 19 Emergency Centres and deliver to those who are shielding as well as families of school children who are in receipt of food as part of our holiday hunger initiatives. We have a waiting list of charities requesting support. We have empowered over 10,000 people to improve their nutrition and quality of lives, through our bespoke education interventions.

Our core offer is intrinsically a method to help "protect the environment" through the prevention of food waste by collecting surplus food across the supply chain spectrum and redistributing it free of charge to local charities. Currently we rescue 80% perishable food. We collect food with a fleet of 8 vans operating throughout Sussex, Hampshire, Kent, Wiltshire and Greater London. This financial year we are on target to deliver 5 million plus meals to those most in need.

Our second offer is an education (NourishEd Education) and up-skilling programme by using rescued food to provide quick and easy nutritious meals, using as much left over food as possible to also help avoid household waste. 40% of all household waste in West Sussex is edible food. This equate to 40,195 tonnes of edible food going to landfill per annum. From the social nature of sharing food, to the delivery of formal training opportunities, using local training kitchens, the NourishEd (Education) Programme will build the capacity of the local community, in a fun way. The principles of community engagement, inclusion, community empowerment and community ownership are the core principles to NourishEd (Education Programme). The approach is asset-based and we aim to provide a democratic space for all of our activities. We facilitate people coming together to achieve positive change by enhancing their own knowledge, skills and experience around nutrition. The result is long-lasting behavioural change and personal empowerment. We work in collaboration and partnership with other charities to deliver this change programme including groups supporting young carers, Target for Teens, Church community groups, Chichester Cathedral, Stonepillow, Turning Tides, Sage House and many other organisations.

Our third offer focuses on combatting social isolation and loneliness. This programme invites vulnerable people; especially those living alone or in isolation, to supper clubs to encourage social involvement in the community, while learning to make delicious soups and receiving a premium three-course meal using entirely rescued food. Local young people from places such as Chichester College as well as volunteers support the programme, under the supervision of a trained cook.

We work around the South East focusing in the most deprived areas, where people are food insecure. We are the only food rescue charity in the area which does not charge the charities for the delivery of food and this continues to be the case. We support their business models by deliver free of charge, ensuring that their funding is spent on delivering services and not on food.

ACHIEVEMENT AND PERFORMANCE

This year we developed a pantry model, to help people on their journey from dependency on food banks to a resilient place. These pantries allow people to donate as they shop acting as a stepping stone to engage and sign post people to organisations who can support them as they move towards independence and purchasing shopping.

To keep us true to our roots, we want to be out in the community as much as we can, educating and supporting those most in need of nutrition and looking after the environment. This year we reshaped our education and events teams to do just that. We made use of an online digital platforms to ensure we could still reach those who wanted to take advantage of our services.

We moved into our new premises in Donnington , transforming the barn to a commercial and training kitchen, where can now work more intensively with our local communities and support our 100+ volunteers.

We are currently providing over 350,000 meals per week to vulnerable people in the community, rescuing food from over 200 food donors. We deliver quality surplus produce to over 300 recipient charities and have rescued 1000's of tonnes of food from going to landfill. There is a demonstrable demand to expand our services from both donors of food, and the vulnerable people we feed. This demand continues to grow. This financial year we have grown by over 300%. expanded our donor base and have worked with new organisations such as P&O Cruises, Cunard, who have generously donated good quality food throughout the pandemic.

Our growth has become rapid over the last year and we have predicted that this trend will continue as more and more organisations become aware of the services we provide and people continue to be food insecure. As part of our plan to deliver millions of meals each year and educate over 10,000 people by 2022, we have secured two purpose built training kitchens. 2020 was the year fthat school holiday huger rocketed to the top of the political agenda, with all major parties pledging to end it. UKHarvest is excited to be part of this journey, providing and supporting school holiday hunger clubs and working alongside all partners including West Sussex county Council and Hammersmith and Fulham Council to end food insecurity, prevent food waste, protect the environment and ultimately put an end to hunger.

We are the Superheroes for Surplus Food

UKHarvest collects quality surplus food from a variety of retailers/ producers and delivers it, direct and free of charge, to incredible charities that can make use of it to support those in need. We provide much needed assistance to vulnerable men, women and children across the UK.

We rescue food from all types of food provider

Providers include fruit and vegetable markets, supermarkets, hotels, wholesalers, farmers, stadiums, corporate events, catering companies, shopping centres, delis, cafes, restaurants, film and TV shoots and boardrooms.

Delivering fresh, nourishing food for free to charitable organisations

These charitable and welfare agencies include homeless shelters, women's and men's refuges, youth groups and organisations that service people with alcohol or drug addictions, mental health issues, people with disabilities and the elderly.

Where we work

Our seven refrigerated vans currently make food collections and deliveries in and around Hampshire, West Sussex, East Sussex, Kent, Wiltshire, Surrey and Greater London.

We are keen to support as many charities as possible to ensure the vulnerable have access to highly nutritious food.

OUR INCREDIBLE FAMILY OF SUPPORTERS AND DONORS

We adore and value the contribution of all of our food donors, financial donors and amazing supporters. On behalf of the entire team at UKHarvest and the people we support – THANK YOU for supporting us to Nourish Our Nation through food rescue, education, engagement and innovation.

FINANCIAL REVIEW

During the year ending 31 March 2021 the charity received income totalling £1,123,796 (2020 £351,471). The day to day management of receipts and payments is handled by the charity's administrator and bookkeeper, with regular oversight from Trustees at meetings.

Total expenditure for the year, including fundraising, operational and charitable expenditure, was £617,031 (2020 £328,084). Net income for the year was £506,765 (2020 £23,387). At the end of the financial year unrestricted reserves were £389,794, net of fixed assets (2020 £156,555). This equates to approximately 8 months of charitable expenditure.

We received significant in-kind funding, in the form of food donations. Thanks are due to all of UKHarvest's supporters in 2020/21.

Reserves policy

It is the policy of the trustees to hold sufficient funds in hand to cover expenditure for the current financial year and to maintain an appropriate budget for future years to ensure that they could cover longer term commitments.

The commitments and liabilities within one year totaled £34,145 as at 31 March 2021. The Trustees considered that the cash balance of £406,322 as at 31 March 2021 was sufficient to cover these commitments.

Going Concern

The Trustees of the charity believe that there are no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern.

FUTURE DEVELOPMENTS

2021/22

Autumn 2021 will see the realisation of our collaborations with London Borough of Hammersmith and Fulham and The Mayor of London. In this partnership venture we will launch the Nourish Hub in West London with the support of LBHF and the backing of the local community. This project will feed 1,000 hungry people each week, tackle food waste in the borough and education 1000's on how to nourish their minds, bodies and souls. This venue is fully funded until the autumn of 2024. We are also delivering the Health and Wellbeing programme for Adur and Worthing Council, which will see individual educated in their own homes, in group settings and within the community. We will strengthen our current joint ventures with organisations in the food waste space and will to deliver a social enterprise in the Chichester area. We will continue to add value to a variety of organisations in London. These joint ventures will see the delivery of a broad variety of educational opportunities aimed at empowering everyone from care leavers, single parents, those within schools, refugees to isolated older people.

Our pop-up restaurants and the collaborations with local food banks will continue to increase to meet the ever growing demand. We will continue to run joint fundraisers with other local charities to add value to the mission of both organisations.

We will formalise collaborations with Croydon Voluntary Action, Rethink Food, Real Junk Food Project (Brighton), the Aldingboure Trust and Southern Housing Group. These partnerships will deliver much needed services to the communities that they support and add value to the missions of the partnership organisations.

Our Covid 19 recovery plan will see us continue to have a strong online presence, with education programmes being delivered through this medium. As well as face to face sessions. The increased demand on our services due to this ever changing situation will mean we have to be as agile as we can to respond to this demand and support as many people in our communities as we can.

UKH will deliver at least 5 million meals in 2022. We will have positive educational interventions with at least an additional 25,000 people and directly feed at least 500,000 people in our own venues.

We are so excited by the opportunities that this year will bring, and we cannot wait to get started.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of UKHarvest Ltd for the purposes of company law) are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, applicable Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

ON BEHALF OF THE BOARD:


Richard McMenemy (Dec 23, 2021 16:17 GMT)

.....
Ricky McMenemy (Chair)

23.12.21

Date:

Report of the Independent Auditors to the Trustees of
UKHarvest Ltd (Registered number: 10428026)

Qualified opinion

We have audited the financial statements of UKHarvest Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the effects of the matter described in the Basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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.

The company's reported amounts held as cash in bank, carried at £406,322 on the statement of financial position as at 31 March 2021. We were unable to obtain sufficient audit evidence, being that of third party confirmation, of the carrying amount of the balance as at 31 March 2021, because we were denied the authorisation required in order to obtain this confirmation. Confirmation of the balance was obtained through live testing of the online banking login.

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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
UK Harvest Ltd (Registered number: 10428026)**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act 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 a Report of the Independent Auditors 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 is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

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

- The nature of the charitable sector, control environment and performance including the design of the organisation's remuneration policies;
- Any matters we identified, having obtained and reviewed the organisation's documentation of their policies and procedures relating to:
 - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, going concern, income recognition, and the appropriateness of expenditure.

We also obtained an understanding of the legal and regulatory framework that the organisation operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- Enquiring of management, concerning actual and potential litigation and claims;
- Substantive testing to vouch source records to the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

**Report of the Independent Auditors to the Trustees of
UKHarvest Ltd (Registered number: 10428026)**

- Enquiring of management the internal controls in, evaluating each control for weakness and vouching to evidence of the control taking place;

- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



[Matthew Dobbins \(Dec 24, 2021 13:32 GMT\)](#)

Matthew Dobbins
FCA
Dunkley's
Chartered Accountants
Registered Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 24.12.21

UKHarvest Ltd

Statement of Financial Activities
for the Year Ending 31 March 2021

				Year Ended	Year Ended
		Unrestricted funds	Restricted funds	31.03.21 Total funds	31.03.20 Total funds
	Notes	£	£	£	£
Income					
Donations	2	632,184	366,332	998,516	256,322
Charitable activities		14,888	101,601	116,489	81,616
Raising funds	3	8,372	-	8,372	10,319
Other income	4	419	-	419	3,214
Total income		655,863	467,933	1,123,796	351,471
EXPENDITURE					
Raising funds					
Costs of fundraising	5	8,285	-	8,285	6,682
		8,285	-	8,285	6,682
Charitable activities					
Educating the public/awareness raising	6	47,999	-	47,999	29,464
Provision of UKHarvest services		215,520	345,227	560,747	291,938
		263,519	345,227	608,746	321,402
Total expenditure		271,804	345,227	617,031	328,084
NET INCOME AND NET MOVEMENT IN FUNDS					
		384,059	122,706	506,765	23,387
RECONCILIATION OF FUNDS					
Total funds brought forward		156,555	2,500	159,055	135,668
TOTAL FUNDS CARRIED FORWARD		540,614	125,206	665,820	159,055

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

The notes form part of these financial statements

UKHarvest Ltd
Balance Sheet

REGISTERED COMPANY NUMBER: 10428026

At 31 March 2021

				31.03.21	31.03.20
		Unrestricted funds	Restricted funds	Total funds	Total Unrestricted funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	12	150,820	85,034	235,854	60,389
CURRENT ASSETS					
Debtors	13	51,969	5,820	57,789	37,567
Cash at bank		370,637	35,685	406,322	105,666
		422,606	41,505	464,111	143,233
CREDITORS					
Amounts falling due within one year	14	32,812	1,333	34,145	44,567
NET CURRENT ASSETS					
		389,794	40,172	429,966	98,666
TOTAL ASSETS LESS CURRENT LIABILITIES					
		540,614	125,206	665,820	159,055
NET ASSETS					
		540,614	125,206	665,820	159,055
FUNDS					
	15				
Unrestricted funds				540,614	156,555
Restricted funds				125,206	2,500
TOTAL FUNDS					
				665,820	159,055

These financial statements are prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The financial statements were approved by the Board of Trustees on23.12.21..... and were signed on its behalf by:

Richard McMenemy

.....
Ricky McMenemy (Chair)

James Cornell

.....
James Cornell (Treasurer)

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared for the period from 1 April 2020 to 31 March 2021. The accounts have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts. The accounts 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) issued on 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees to make significant judgements and estimates. The trustees do not consider that there are any sources of estimation uncertainty or any key judgements made in the preparation of the financial statements.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that it will be received and the amount can be quantified with reasonable accuracy.

Donated facilities – where the organisation is given facilities and services for its own use which it would otherwise have purchased, these are included in the organisation's accounts as income and expenditure when received, provided the value of the gift can be measured reliably. The main type of donated facility is food which is donated by organisations, free of charge. Food donations are weighed and recorded, we do not ask the donors for the monetary value of donations for ethical reasons.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. All expenditure is stated inclusive of irrecoverable VAT.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	–	33% on cost	Vans	–	20% on cost
Property/Improvements	–	33% on cost/over life of asset			

Debtors

Debtors are recognized at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognized when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognized at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Notes to the Financial Statements
for the Year Ending 31 March 2021

Taxation

The trust is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Statement of cash flows

The financial statements do not include a statement of cash flows because the charity is exempt from the requirement to prepare such a statement under the Charities SORP FRS 102.

Status

The charity is a company (Registration Number 10428026) limited by guarantee and has no share capital. It was incorporated on 14th October 2016 as amended by special resolution(s) dated 23rd December 2016 as registered at Companies House on 19th January 2017 as amended by special resolution registered at Companies House on 1st March 2017. It is constituted under Memorandum and Articles of Association and has been granted charitable status by the Charity Commission (Charity Registration Number 1171916).

2. DONATIONS

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.21	31.03.21	31.03.21	31.03.20
	£	£	£	£
Grant and Donations	631,959	366,332	998,291	255,443
Charitable Activities	14,888	101,601	116,489	81,616
Gift Aid	225	-	225	879
2021	<u>647,072</u>	<u>467,933</u>	<u>1,115,005</u>	<u>337,938</u>
2020	<u>256,322</u>	<u>81,616</u>	<u>337,938</u>	

3. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.21	31.03.21	31.03.21	31.03.20
	£	£	£	£
Income from fundraising events	8,372	-	8,372	10,319
2021	<u>8,372</u>	<u>-</u>	<u>8,372</u>	<u>10,319</u>
2020	<u>10,319</u>	<u>-</u>	<u>10,319</u>	

4. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Year Ended	Year Ended
	31.03.21	31.03.21	31.03.21	31.03.20
	£	£	£	£
Sponsorship	-	-	-	2,500
Interest	419	-	419	714
2021	<u>419</u>	<u>-</u>	<u>419</u>	<u>3,214</u>
2020	<u>714</u>	<u>2,500</u>	<u>3,214</u>	

Notes to the Financial Statements – continued
for the Year Ending 31 March 2021**5. RAISING FUNDS**

	Unrestricted Funds 31.03.21 £	Restricted Funds 31.03.21 £	Year Ended 31.03.21 £	Year Ended 31.03.20 £
Cost of fundraising	8,285	-	8,285	6,682
2021	8,285	-	8,285	6,682
2020	6,682	-	6,682	

6. CHARITABLE ACTIVITIES

	Unrestricted Funds 31.03.21 £	Restricted Funds 31.03.21 £	Year Ended 31.03.21 £	Year Ended 31.03.20 £
Educating the public/awareness raising	47,999	-	47,999	29,464
Provision of UKHarvest services	215,520	345,227	560,747	291,938
	263,519	345,227	608,746	321,402

7. EXPENDITURE ANALYSIS

	Raising Funds £	Educating the public/awareness raising £	Provision of UKHarvest services £	Support Costs £	Governance Costs £	2021 Total Costs £	2021 Unrestricted Funds	2021 Restricted Funds
Direct Costs	83	3,767	101,532	-	-	105,382	105,382	-
Website/Online								
Marketing Costs	56	113	897	28	28	1,122	1,122	-
Office Costs	2,203	4,405	98,768	1,072	2,172	108,620	108,620	-
Staff/Consultancy Costs	2,074	38,055	343,569	1,038	1,037	385,773	40,548	345,227
Accountancy/Audit/ Legal Costs	606	1,212	9,699	304	4,313	16,134	16,134	-
	5,022	47,552	554,465	2,442	7,550	617,031	271,804	345,227
Support Costs	-	-	2,442	(2,442)	-	-	-	-
Governance Costs	3,263	447	3,839	-	(7,550)	-	-	-
2021 Total Costs	8,285	47,999	560,747	-	-	617,031	271,804	345,227
2020 Unrestricted Funds	6,682	29,464	210,322	-	-	246,468		
2020 Restricted Funds	-	-	81,616	-	-	81,616		
2020 Total Costs	6,682	29,464	291,938	-	-	328,084		

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Other expenditure is allocated 5% to raising funds, 10% to awareness, 85% to provision of service. An allocation of costs amounting to 5% of total costs is charged to support and governance.

8. GOVERNANCE COSTS

	Unrestricted Funds 31.03.21 £	Restricted Funds 31.03.21 £	Year Ended 31.03.21 £	Period Ended 31.03.20 £
Accountancy and book-keeping	303	-	303	192
Incidental expenses	1,636	-	1,636	1,181
Legal and professional and consultancy fees	4,510	-	4,510	2,390
Insurance	1,101	-	1,101	1,170
2021	<u>7,550</u>	<u>-</u>	<u>7,550</u>	<u>4,933</u>
2020	<u>4,933</u>	<u>-</u>	<u>4,933</u>	<u>-</u>

9. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):	Unrestricted Funds 31.03.21 £	Restricted Funds 31.03.21 £	Year Ended 31.03.21 £	Period Ended 31.03.20 £
Independent auditor's/examination fees (estimate)	2,720	-	2,720	720
	<u>720</u>	<u>-</u>	<u>720</u>	<u>720</u>

10. STAFF COSTS AND EMOLUMENTS

	Unrestricted Funds £	Restricted Funds £	Year Ended £	Period Ended £
Salaries	161,788	151,347	313,135	148,607
Consultancy fees	18,000	-	18,000	67,000
Social Security costs	9,872	10,998	20,870	7,153
Pension	2,398	2,671	5,069	2,177
2021	<u>192,058</u>	<u>165,016</u>	<u>357,074</u>	<u>224,937</u>
2020	<u>153,418</u>	<u>71,519</u>	<u>224,937</u>	

There was a consultant during the period whose emoluments as defined for taxation purposes amounted to £18,000 in the period. The average number of employees, calculated on a full time equivalent basis, analysed by function was: Management and Administrative staff 11.6 (2020 – 9.4)

One employee earned between £60,000 and £65,000 during the year (2020 No employees). Key management paid via salary and consultancy fees received £78,984 (2020 £67,000).

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits during the year ending 31 March 2021 nor for year ending 31 March 2020.

Trustees' Expenses

Trustees' travel expenses and other paid during the during the year ending 31 March 2021 totaled £NIL (year ending 31 March 2020 totaled £NIL). Expenses were paid to no (2020 No) Trustees.

The trustees consider that they, and the chief executive, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The trustees receive no remuneration.

12. FIXED ASSETS

	Property Improvements	Office Equipment	Vans	Year Ended 31.03.21
	£	£	£	£
Cost as at 1 April 2020	-	1,058	73,675	74,733
Additions at cost during the year	119,783	13,315	65,737	198,835
Disposals at cost during the year	-	-	-	-
	119,783	14,373	139,412	273,568
Depreciation as at 1 April 2020	-	(1,005)	(13,339)	(14,344)
Depreciation charge for the year	(1,119)	(1,947)	(20,304)	(23,370)
Disposals at cost during the year	-	-	-	-
	(1,120)	(2,952)	(33,643)	(37,714)
Net Book Value 2021	118,664	11,421	105,769	235,854
Net Book Value 2020	-	53	60,336	60,389

13. DEBTORS AND PREPAYMENTS

	Year Ended 31.03.21	Year Ended 31.03.20
	£	£
Prepayments	588	687
Accrued income	49,101	32,005
Other debtors	8,100	4,875
	57,789	37,567

Restricted debtors (funds for services) as at 31 March 2021 totalled £5,820 (2020 – £32,005).

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year Ended 31.03.21	Year Ended 31.03.20
	£	£
Other creditors	1,370	849
Trade creditors	6,442	2,652
Taxation and social security	15,532	14,336
Deferred income	1,333	20,783
Accruals	9,468	5,947
	34,145	44,567

Restricted creditors (deferred income) as at 31 March 2021 totalled £1,333 (2020 – £20,783). Deferred income to a Gala Dinner £1,333.

15. MOVEMENT IN FUNDS

	At 01.04.20	Income	Expenditure	Net movement in funds	At 31.03.21
	£	£	£	£	£
Unrestricted funds					
General fund	156,555	655,863	(271,804)	384,059	540,614
Restricted funds	2,500	467,933	(345,227)	122,706	125,206
TOTAL FUNDS	159,055	1,123,796	(617,031)	506,765	665,820
	At 01.04.19	Income	Expenditure	Net movement in funds	At 31.03.20
	£	£	£	£	£
Unrestricted funds					
General fund	135,668	267,355	(246,468)	20,887	156,555
Restricted funds	-	84,116	(81,616)	2,500	2,500
TOTAL FUNDS	135,668	351,471	(328,084)	23,387	159,055

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2021	Total 2020
	£	£
Unrestricted funds		
General fund	540,614	156,555
Restricted funds	125,206	2,500
TOTAL FUNDS	665,820	159,055

Restricted funds were held as at 31.03.21 for motor and equipment costs, warehouse costs and staff salaries in respect of funding from LBHF £5,835, WRAP £84,842 and National Lottery £34,529.

Restricted funds at 31.03.20 for the sponsorship of vans were expended in 2020/21.

16. RELATED PARTY DISCLOSURES

2021

There were no related party transactions.

2020

There were no related party transactions.

17. CONTROL

The charity is controlled by its board of Trustees.

17. LEASES

As at 30th June 2021, the Charity had annualised operating commitments under non-cancellable operating leases expiring as follows:

	2021	2020
	£	£
Land and buildings		
Expiring within one year	27,000	-
Expiring within two to five years	91,578	-
TOTAL	118,578	-

