

**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

	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 suppliers (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 that school holiday hunger 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.

**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](http://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	£	£	£	£
<b>Income</b>					
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
<b>Total income</b>		655,863	467,933	1,123,796	351,471
<b>EXPENDITURE</b>					
<b>Raising funds</b>	<b>5</b>				
Costs of fundraising		8,285	-	8,285	6,682
		8,285	-	8,285	6,682
<b>Charitable activities</b>	<b>6</b>				
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
<b>Total expenditure</b>		271,804	345,227	617,031	328,084
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		384,059	122,706	506,765	23,387
<b>RECONCILIATION OF FUNDS</b>	<b>15</b>				
<b>Total funds brought forward</b>		156,555	2,500	159,055	135,668
<b>TOTAL FUNDS CARRIED FORWARD</b>		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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	12	150,820	85,034	235,854	60,389
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	14	32,812	1,333	34,145	44,567
<b>NET CURRENT ASSETS</b>		389,794	40,172	429,966	98,666
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		540,614	125,206	665,820	159,055
<b>NET ASSETS</b>		540,614	125,206	665,820	159,055
<b>FUNDS</b>	15				
Unrestricted funds				540,614	156,555
Restricted funds				125,206	2,500
<b>TOTAL FUNDS</b>				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 on .....23.12.21..... and were signed on its behalf by:

Richard McMenemy

Richard McMenemy (Dtd: 23.12.21)

.....  
Ricky McMenemy (Chair)

James Cornell

James Cornell (Dtd: 24.12.2021 12:28 GMT)

.....  
James Cornell (Treasurer)

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ending 31 March 2021

## 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 14<sup>th</sup> October 2016 as amended by special resolution(s) dated 23<sup>rd</sup> December 2016 as registered at Companies House on 19<sup>th</sup> January 2017 as amended by special resolution registered at Companies House on 1<sup>st</sup> 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	647,072	467,933	1,115,005	337,938
2020	256,322	81,616	337,938	

**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	8,372	-	8,372	10,319
2020	10,319	-	10,319	

**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	419	-	419	3,214
2020	714	2,500	3,214	



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.

Notes to the Financial Statements - continued  
for the Year Ending 31 March 2021

**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	7,550	-	7,550	4,933
2010	4,933	-	4,933	-

**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
	720	-	720	720

**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	192,058	165,016	357,074	224,937
2020	153,418	71,519	224,937	

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
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>General fund</b>	156,555	655,863	(271,804)	384,059	540,614
<b>Restricted funds</b>	2,500	467,933	(345,227)	122,706	125,206
<b>TOTAL FUNDS</b>	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
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>General fund</b>	135,668	267,355	(246,468)	20,887	156,555
<b>Restricted funds</b>	-	84,116	(81,616)	2,500	2,500
<b>TOTAL FUNDS</b>	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
<b>TOTAL FUNDS</b>	<b>665,820</b>	<b>159,055</b>

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	-
<b>TOTAL</b>	<b>118,578</b>	<b>-</b>

