

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

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for the Year ending 31 March 2022

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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 Pantries, 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

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.



## **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.

### 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](http://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
				31.03.22	31.03.21
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>Income</b>					
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
<b>Total income</b>		<b>763,795</b>	<b>453,721</b>	<b>1,217,515</b>	<b>1,123,796</b>
<b>EXPENDITURE</b>					
<b>Raising funds</b>	5				
Costs of fundraising		12,907	-	12,907	8,285
		12,907	-	12,907	8,285
<b>Charitable activities</b>	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
<b>Total expenditure</b>		<b>661,361</b>	<b>324,920</b>	<b>986,281</b>	<b>617,031</b>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<b>102,434</b>	<b>128,801</b>	<b>231,235</b>	<b>506,765</b>
<b>RECONCILIATION OF FUNDS</b>	15				
<b>Total funds brought forward</b>		<b>540,614</b>	<b>125,206</b>	<b>665,820</b>	<b>159,055</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>643,047</b>	<b>254,007</b>	<b>897,054</b>	<b>665,820</b>

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 LtdBalance Sheet

REGISTERED COMPANY NUMBER: 10428026

At 31 March 2022

				31.03.22	31.03.21
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	Unrestricted
					funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	12	168,782	64,968	233,750	235,854
Intangible fixed assets	13	8,942	-	8,942	-
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	59,722	-	59,722	34,145
<b>NET CURRENT ASSETS</b>					
		465,323	189,039	654,362	429,966
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		643,047	254,007	897,054	665,820
<b>NET ASSETS</b>					
		643,047	254,007	897,054	665,820
<b>FUNDS</b>					
	16				
Unrestricted funds				643,047	540,614
Restricted funds				254,007	125,206
<b>TOTAL FUNDS</b>					
				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 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
	31.03.22	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	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	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	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	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	Restricted Funds	Year Ended	Year Ended
	31.03.22	31.03.22	31.03.22	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	-	-	-	-
	134,592	51,335	139,412	325,339
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	-	-	-	-
	6,866	23,452	61,271	91,589
Net Book Value 2022	127,726	27,883	78,141	233,750
Net Book Value 2021	118,664	11,421	105,769	235,854

**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	Year Ended
	31.03.22	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	Year Ended
	31.03.22	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
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	540,614	763,795	(661,361)	102,434	643,047
Restricted funds	125,206	453,721	(324,920)	128,801	254,007
<b>TOTAL FUNDS</b>	<b>665,820</b>	<b>1,217,515</b>	<b>(987,904)</b>	<b>229,611</b>	<b>897,054</b>
	At 01.04.20	Income	Expenditure	Net movement in funds	At 31.03.21
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	156,555	655,863	(271,804)	384,059	540,614
Restricted funds	2,500	467,933	(345,227)	122,706	125,206
<b>TOTAL FUNDS</b>	<b>159,055</b>	<b>1,123,796</b>	<b>(617,031)</b>	<b>506,765</b>	<b>665,820</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Total 2022	Total 2021
	£	£
Unrestricted funds		
General fund	643,047	540,614
Restricted funds	254,007	125,206
<b>TOTAL FUNDS</b>	<b>897,054</b>	<b>665,820</b>

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
<b>TOTAL</b>	<b>91,578</b>	<b>118,578</b>









# 2022 UK Harvest Year end report

Final Audit Report

2023-01-20

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By:	Jide Oduyoye (jide@trust-accounting.co.uk)
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