

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

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

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

UKHARVEST LIMITED

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FOR THE YEAR ENDED 31 MARCH 2024**

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Nourishing Our Nation

Report of Trustees

UKHarvest Limited

Registered Charity Number 1171916

UKHarvest Limited

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

Registered Charity Number 1171916



Report of the Trustees

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UKHarvest Values and Impact

Our Mission Statement

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

How we make it happen

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

Our Behaviours

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

Impact – 2023

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

Message from our Chairman and Chief Executive

Yvonne

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

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



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

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

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

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

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

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

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

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



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

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

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

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



Trustee Annual Report

Introduction

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

Objectives and Activities

Objectives

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

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

Activities

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

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

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



Protecting the Environment

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

Up-skilling

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

Supporting health and wellbeing

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

Public Benefit

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

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

Achievements and Performance

Our Impact

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

Food Rescue

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

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

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

Education and Community Outreach:

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

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



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

Community Food Hubs:

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

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

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

Nourish Hub:

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



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

Our people

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

Our Staff

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

Our Volunteers

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

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

Food Donors

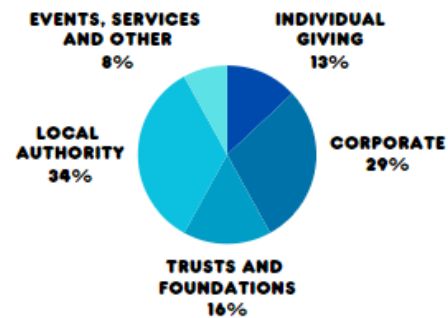
Our food comes from organisations working across all sectors of the food supply chain, from pre-production through to commercial outlets. We thank every food donor for helping us to fight food waste and to feed those who need it most, including the organisations APS Produce, Barfoots, Bookers, Bidfoods,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

Our Donors

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

We'd like to give a special thanks to the following donors, whose significant contributions have helped fight food waste and reach those most in need: A2 Dominion, Arthur Williams Trust, Aviva, Bassil Shippam & Alsford Trust, Boltini Trust, Chapman Charitable Trust, Charles Lewington, Chichester City Council, Chichester District Council, Clarion Futures, Co-op Group, Covers, Daisy Trust

Grant, Feeding Britain, Ferry Farm, Friarsgate Trust, Garfield Weston Foundation, Goodman Foundation, Greater London Authority, Groundwork UK, Hammersmith and Fulham Council, Hampshire County Council, Hyde Charitable Trust, IHG Hotels & Resorts, Innocent, Kier, Kindred Hospitality Ltd, King Charles III Charitable Fund, Lendlease, Linden Family Trust, Mayors Fund for London, Mid Sussex District Council, Midhurst Town Council, National Lottery Community Funding, Neighbourly, Pfizer, Routledge Foundation, Selsey Town Council, The 29th May 1961 Charitable Trust, The Alex & William de Winton Trust, The Barn, The Community Organisations Cost of Living Fund, The Ernest Kleinwort Charitable Fund, The Miles Foundation, V2 Radio Sussex, Veolia, VLM Foundation, West Sussex County Council, West Sussex Travel Society Charity.



Financial Review

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

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

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

Going concern

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

Reserves policy

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

Future developments

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

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

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

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

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

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

Structure and Governance and Management

Governing document

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

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

Trustee recruitment and appointment

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

Trustee induction and training

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

Key Management personnel

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

Risk management

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

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

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10428026 (England and Wales)

Registered Charity number

1171916

Registered office

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

UKHARVEST LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

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

Company Secretary

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

Chief Executive

Yvonne Thomson

Auditors

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

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UKHARVEST LIMITED

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date: 20 December 2024

UKHARVEST LIMITED

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

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

The notes form part of these financial statements

UKHARVEST LIMITED

**BALANCE SHEET
31 MARCH 2024**

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

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

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

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

.....
Mr J M Cornell - Trustee

UKHARVEST LIMITED

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

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	(38,785)	158,480
Net cash (used in)/provided by operating activities		<u>(38,785)</u>	<u>158,480</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(23,750)	(46,173)
Sale of tangible fixed assets		9,043	-
Interest received		35,834	8,580
Net cash provided by/(used in) investing activities		<u>21,127</u>	<u>(37,593)</u>
Change in cash and cash equivalents in the reporting period		<u>(17,658)</u>	<u>120,887</u>
Cash and cash equivalents at the beginning of the reporting period		<u>686,725</u>	<u>565,838</u>
Cash and cash equivalents at the end of the reporting period		<u><u>669,067</u></u>	<u><u>686,725</u></u>

The notes form part of these financial statements

UKHARVEST LIMITED

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Investment income is recognised on a receivable basis.

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

Volunteers and donated services

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

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

Expenditure

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

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

Intangible assets

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

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

Tangible fixed assets

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

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

UKHARVEST LIMITED

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

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

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

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

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

3. OTHER TRADING ACTIVITIES

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

UKHARVEST LIMITED

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

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	35,834	8,580

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24 Community food hubs, rescue and redistribution, and education £	31.3.23 Total activities £
Event income	24,617	13,879
Grants	360,106	476,123
LBHF funding	181,103	273,088
Meals on wheels funding	134,386	126,806
	<u>700,212</u>	<u>889,896</u>

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

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

UKHARVEST LIMITED

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

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

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

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

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

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

UKHARVEST LIMITED

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

9. NET INCOME/(EXPENDITURE)

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

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

10. AUDITORS' REMUNERATION

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

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

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

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

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

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

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

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

UKHARVEST LIMITED

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

14. INTANGIBLE FIXED ASSETS

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

UKHARVEST LIMITED

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

15. TANGIBLE FIXED ASSETS

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

UKHARVEST LIMITED

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

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Deferred income

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

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

18. LEASING AGREEMENTS

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

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

UKHARVEST LIMITED

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

20. MOVEMENT IN FUNDS

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

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

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

UKHARVEST LIMITED

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

20. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UKHARVEST LIMITED

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

20. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

21. EMPLOYEE BENEFIT OBLIGATIONS

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

22. RELATED PARTY DISCLOSURES

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

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

Key management

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

23. ULTIMATE CONTROLLING PARTY

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