

**SQUARE FOOD FOUNDATION**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

**Charity Number 1173323**

# **SQUARE FOOD FOUNDATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

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# SQUARE FOOD FOUNDATION

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS ADVISORS

YEAR ENDED 31 AUGUST 2020

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<b>Charity Name</b>	Square Food Foundation																
<b>Charity number</b>	1173323																
<b>Registered office and operational address</b>	The Park, Davenry Road, Knowle, Bristol, BS4 1DQ																
<b>Trustees</b>	<p>Trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Rhiannon Holder</td><td></td></tr><tr><td>Stephen Wray</td><td></td></tr><tr><td>Catherine Steele</td><td></td></tr><tr><td>Sonia Oliver</td><td>Resigned 7<sup>th</sup> Feb 2021</td></tr><tr><td>Luke Sapsed</td><td>Appointed 27 November 2018</td></tr><tr><td>Megan Mehnert</td><td>Appointed 27 November 2018</td></tr><tr><td>Howard Swift</td><td>Appointed 27 November 2018</td></tr><tr><td>Jacqueline Aldridge</td><td>Appointed 25 March 2021</td></tr></table>	Rhiannon Holder		Stephen Wray		Catherine Steele		Sonia Oliver	Resigned 7 <sup>th</sup> Feb 2021	Luke Sapsed	Appointed 27 November 2018	Megan Mehnert	Appointed 27 November 2018	Howard Swift	Appointed 27 November 2018	Jacqueline Aldridge	Appointed 25 March 2021
Rhiannon Holder																	
Stephen Wray																	
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Howard Swift	Appointed 27 November 2018																
Jacqueline Aldridge	Appointed 25 March 2021																
<b>Bankers</b>	Triodos Bank Deanery Road Bristol BS1 5AS																
<b>Independent Examiners</b>	Joanne Trowbridge MAAT Bristol Community Accountants CIC The Park, Davenry Road, Bristol, BS4 1DQ																

# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2020**

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### **Square Food Foundation**

The Trustees present the Report and Accounts for the year ended 31 August 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 January 2019).

### **Legal Structure, Governance and Management**

The organisation is a Charitable Incorporated Organisation (the CIO) governed according to the rules of its CIO Foundation Constitution, registered on 7<sup>th</sup> June 2017.

### **Method of Recruiting and Appointing New Charity Trustees**

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

### **Organisational structure**

The charity trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

### **The purposes of the charity as set out in its governing document**

The advancement of education and training in subjects relating to healthy eating, diet and nutrition in Bristol and the surrounding areas by the provision of training activities to develop people's skills, knowledge and capabilities in cookery and nutrition.

### **Aims and intended impact**

Square Food Foundation (SFF) aims to reduce food poverty and inequality and improve health for Bristol and beyond by teaching people to cook good food from scratch.

### **Public Benefit**

The Trustees have considered the Charity Commission's guidance on public benefit when reviewing its aims and objectives, and when planning its future activities. In line with guidance from the Charity Commission, the Trustees are satisfied that SFF continues to achieve its charitable aims by teaching

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## TRUSTEES' ANNUAL REPORT

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people to cook good food in order to improve their health and reduce poverty and inequality. Its public benefit is described in the paragraphs below.

### **Delivery Partner**

Square Food Foundation operates alongside its Trading Arm, the Cookery School & Kitchen, CIC which delivers all activity on its behalf. See **Grant-making policy** (p12).

### **Covid-19: Our Response**



When the UK's national lockdown was announced in March 2021, every one of SFF's services and activities was either cancelled or postponed. Instead of closing our doors and waiting until the storm had passed, we turned our attention to the looming hunger crisis among families, that until then, had relied on free school meals to feed their children.

As the school gates closed, so did breakfast clubs and school lunch provision across the country, leaving thousands of families at risk of going hungry. Square Food immediately launched an emergency appeal to raise funds to support local children and families with home-cooked daily meals. The response was overwhelming. Our friends, funders and supporters gave more than £100,000 - enough to provide 275 local families with a daily, delicious meal until schools re-opened, and to continue this service after children returned to the classroom.

We received dozens of offers of support from professional chefs who had been furloughed and wanted to donate their time and expertise. Between 20<sup>th</sup> March and 26<sup>th</sup> August 2020, we cooked and distributed more than 26,000 meals, thanks to you.

And we didn't stop there. Thanks to the support we received, we launched our virtual cooking club – a scheme to encourage children and families to keep cooking during lockdown. We started by delivering recipe kits to a handful of families each week. Each kit contained the pre-weighed ingredients for a particular recipe, along with printed instructions and a link to a cook-along video, presented by one of SFF's cookery teachers. The club was immediately popular – and by the end of August 2020, we were delivering 50 kits per week.

*"My daughter and I were delighted with the opportunity to cook something so delicious together.. Congratulations to all of you that working so hard to help people in so many ways. People like you is all we need."* Parent, OAC



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### Our programmes

Between 1<sup>st</sup> September 2019 and end March 2020, when the first national lockdown was announced, we were able to deliver our usual services and activities. These are detailed below.

#### **How To Be A Chef**

In September 2019, we kicked off How To Be A Chef with seven students. This 12-week course is for young people aged 16-25 who are not in employment, education or training (NEET) and aims to give them a pathway into employment, with a specific focus on work in the food and hospitality sector.

The course was our most well-attended yet, with 100% students completing the 12-week programme and 100% students achieving both their BTEC level 2 qualification in Home Cooking Skills and their Level 2 Food & Hygiene Course. Students spend two days per week at the SFF kitchen. A further day each week is dedicated to field trips or to work experience at a different food businesses, including cafes, restaurants, bakeries and catering companies.



This year, students visited Jekka's Herb Farm, the Community Farm at Chew Magna and wholesaler, Total Produce. They also assisted with both cooking and front of house at several large catering events, and planned and hosted their own end-of-course celebration for friends and family. In partnership with local media company Bristol 24/7,

"I've become More open to learning. I have a better understanding of what learning can be like as an adult." David

" Having finished the course, I think I have more perseverance generally,...I used to give up on things in the past." Katie

The next cohort of young chefs was due to start their course in April 2020, but lockdown has delayed their start date by a full twelve months. We look forward to welcoming them to the SFF kitchen as soon as we safely can.



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## TRUSTEES' ANNUAL REPORT

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### The School Food Project

Partner: Oasis Academy Connaught

Last year, SFF further developed its work with local primary school Oasis Academy Connaught (OAC). The project aims to improve the food environment at the school itself and within families in the community by providing basic cooking skills for life and increasing the number of times families cooked from scratch at home.

Specifically, the aims from the school included rectifying a limited knowledge of nutrition and cooking in many local families, widening horizons around ingredients and understanding of food provenance, and providing an enjoyable and less academic portfolio of activities to inspire children.

To achieve this, we have made our reach as wide as possible by approaching the issue in a number of different ways (and over a period of years), so that there were activities to appeal to everyone and all children would engage in more than one type of activity.

We continued to deliver weekly cookery sessions for parent/child pairs and holiday workshops, as well as introducing multiple new elements into the project. New activities included an after-school club, food-focused assemblies, cooking sessions for whole classes (up to 30 children per class), workshops for parents and inset training days for staff to support them to introduce cooking into the classroom. Activities took place both at SFF and at OAC's own Food Hub.



*"Honestly. A lifeline for most. And a joy to families. We were helped and learnt new things to cook, and teach our family. Unrivalled company."* Teacher, Oasis Academy Connaught.



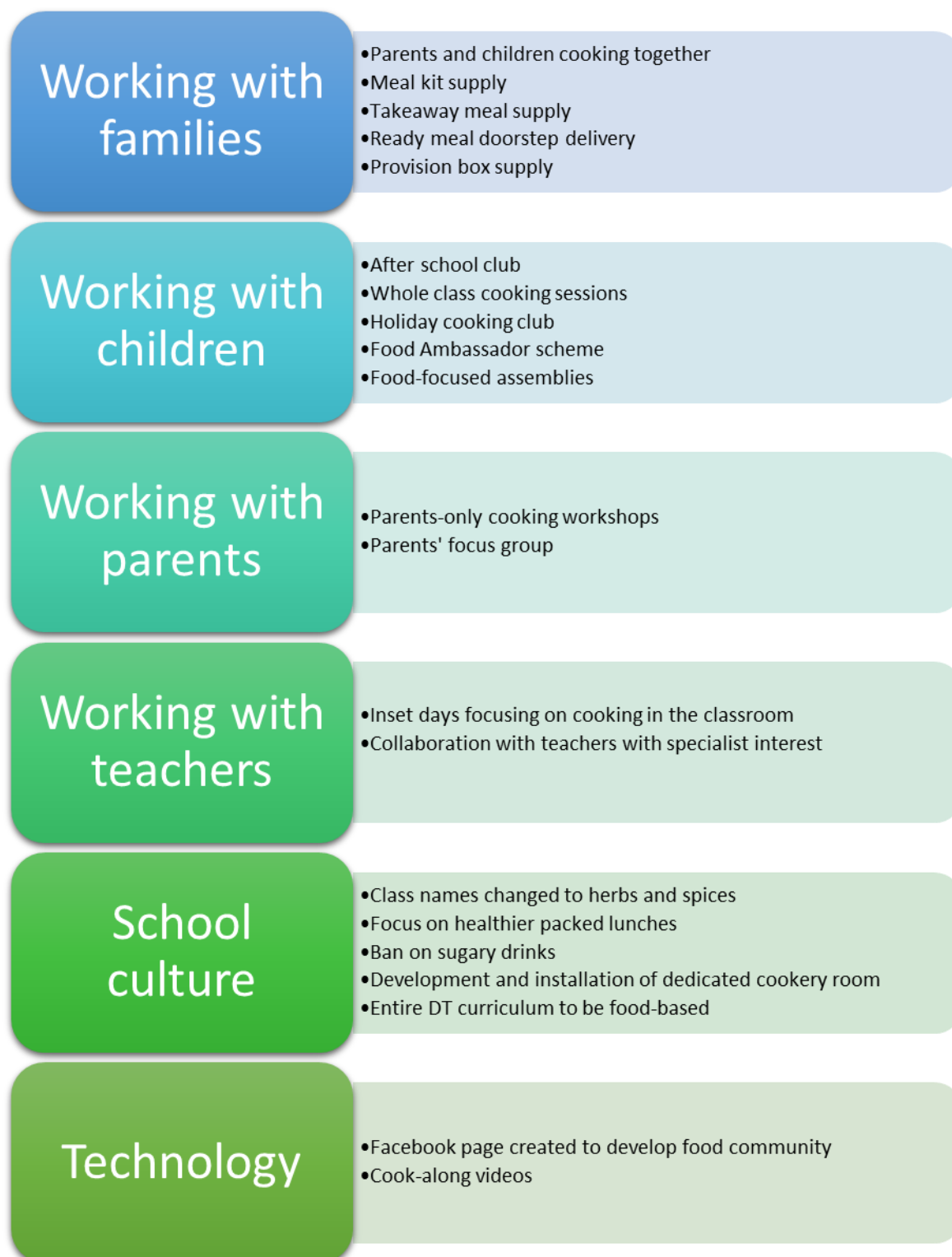
# SQUARE FOOD FOUNDATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

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*Figure 1 The different activities that make up the School Food Project. Some of the activities included were unplanned and introduced during lockdown to support families. However, these have contributed to the project's overall impact and have continued beyond lockdown.*





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## TRUSTEES' ANNUAL REPORT

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### Impacts of the project

#### *Observational evidence of the impact of this project*

- Children and families are more willing to try new foods, which signals a more varied diet.
- Parents show increased confidence and interest in the mechanics of cooking and of dealing with fresh ingredients to create a tasty dish.
- The school reports a much greater willingness to choose fresh fruit and vegetables from the Food Club supply due to expanded knowledge of how to deal with them.
- Staff also observe a decrease in sugary drinks and unhealthy snacks in school, and a marked increase in children's knowledge and awareness of healthy foods.
- From social media, many families' engagement and enthusiasm is clear from the photos and comments of the food they have cooked – and this is true of families across the demographic.

#### *Survey evidence of the impact of this project*

- 100% of parents surveyed (Feb 2021) agreed that this was a good project for the school to be involved in.
- 100% of parents surveyed agreed that food and cooking should be on the school curriculum for all children
- The most common changes in behaviour reported by parents were an increased involvement of children in cooking at home, and the consumption of a more varied diet resulting from cooking from scratch.
- The most commonly mentioned theme across all questions in the survey was 'family', including support for families struggling to manage practically as well as food/cooking as a tool for bringing families together. This highlights the importance of any strategy for food on the curriculum to encompass whole families in the community as well as the children in school themselves. Multigenerational working can produce profound effects which build momentum.
- Of children surveyed, all demonstrated an understanding of the meaning of 'healthy food' and 'junk food'
- The most common theme arising from children respondents was a recognition of the importance of being able to cook for independence and health in the future.

#### *School staff views*

- Staff interviewed were unanimous that this has been an extremely successful and valuable project.
- All had noted a growing view among families that cooking can be enjoyable and fun, and that as a result diet and nutrition is improving.
- All were of the view that an expert partner organisation such as Square Food Foundation is indispensable in such a project due to the expertise, experience and time it can offer.

#### *Meal kits*

While lockdowns prevented the roll out of the project's planned activities at school and at the community kitchen, of real significance is the popularity and success of the meal kits. This was necessarily unanticipated at the outset of the project, but came across resoundingly from parent consultations. Key factors were that they provided a cost- and risk-free opportunity to try something new, that the convenience of having all ingredients provided and a video to follow made the activity easy to carry out, and that they created an opportunity for a collaborative activity in the home which

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parents would otherwise have found challenging to create themselves. They encouraged children and adults to try new ingredients and dishes as there was no choice in the recipe provided. The Head Teacher noted that the planning around the kits led to a high degree of success in producing a tasty, completed dish, and that for these families this was a valuable experience in itself. Food poverty / food insecurity refers to limited or uncertain availability of nutritionally adequate and safe foods, or limited or uncertain ability to acquire acceptable foods in socially acceptable ways. Meal kits are a way of addressing this in a fun and non-judgmental manner.

### Cooking for Change

#### Partner: One25's Peony Project

The Peony Project is an holistic service, hosted and delivered by One25 charity for women who are in recovery from street sex work and addiction. In 2019, our weekly, outreach workshops were accessed by approximately 10 women. We support these women to learn new skills, gain confidence and a sense of self and in some cases, work towards a qualification in food and cooking (ASDAN Foodwise). Whilst lockdown meant we had to pause delivery, we managed to restart face to face sessions in July 2020 before moving to online teaching in January 2021.

*"Today [cooking with SquareFood at home] was really challenging but really great. Cooking in my own home is always something I've wanted to do, but I've been too scared to before now. I've reached my goal and now I'm grinning ear to ear. I'm proud of myself"*



### Streets To Kitchen

#### Partner: St Mungo's

The Streets to Kitchen project supports adults at risk of homelessness. With support from Bristol's Better Food Company, we've worked with St Mungo's and their clients since 2018.

These semi-structured weekly sessions not only provide students with practical life skills and qualifications and a healthy, home-cooked meal, but are also an escape from the daily stresses of insecure housing, low income and vulnerable lifestyles.

In 2019, we delivered 21 workshops, attended by 6 learners. 4 of these learners were very close to completing their ASDAN Foodwise Qualification however sadly due to the lockdown they were unable to complete the course, and as yet we have not been able to restart the sessions. Workshops take place offsite, at the St Mungo's New Street Recovery College.

*"I cooked a fish pie this week. I never would have done that before this course – it has given me confidence."* J, St Mungo's client.



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### Focus on Food

#### Partner: The Milestones Trust

We continued working with the Milestones Trust – a network of care homes in Bristol and South Gloucestershire caring for elderly people and people with disabilities. In 2019, we delivered three, 2-day cookery and nutrition training courses to groups of support workers.

Over the years, we've worked with all staff, including care home managers and cooks. Along the way, we've supported them to develop and implement a Good Food Charter – a series of principles that inform the way care home staff and residents procure, prepare and cook food to ensure optimum health among a population that has been shown to be vulnerable to poor diet.

With support from SFF and other training providers, some of the MT homes have achieved bronze and gold quality marks by the Soil Association Food For Life programme.



### Healthy Holidays

#### Partner: Feeding Bristol; The Children's Kitchen

During the Summer holidays, we partnered with Feeding Bristol and the Children's Kitchen to film a series of short recipe videos as part of the Healthy Holidays campaign. The city-wide campaign included a booklet of recipes, each with any accompanying video tutorial and aimed to support families who are eligible for free school meals, to cook and eat together during the school holidays. Recipes were costed to fit within the government's school meal voucher scheme (e.g. £15 per week).



### A Toolkit for Independent Living

We worked with two groups of young people (from two different schools) over one academic year, supporting them to gain their **BTec** qualification Levels 1 & 2 in Jamie Oliver's Home Cooking Skills. Students are young people that attend Belgrave School and Cabot Learning Federation (previously Include). These are schools for students with special educational or behavioural needs. By offering a



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fun, safe and engaging course, away from mainstream education, students flourished and gained qualifications that they would have considered out of their reach.



### Back in the Kitchen

We continued our **Back in the Kitchen** programme – a weekly drop in and cook class for older adults at risk of isolation. Every Monday morning, a group of between 8-12 adults arrive, put the kettle on and get cooking. They'll cook lunch for themselves, the SFF volunteers and staff. Once a month, they cook for a wider Lunch Club which other elderly community members attend.



*"Having the class on a Monday is a really positive start to the week and being in the kitchen and working with others is such a pleasant experience, you feel part of a team. I've picked up lots of tips too and I get a lot more pleasure out of the cooking process. I am more confident with cooking and more adventurous. It's taught me to have the confidence to work with what you have in the fridge rather than going out and buying more ingredients."*

### Sunday Cooking Club

Supported by Bristol Area Down Syndrome Support (BADSS), we run monthly cookery sessions provide learners with the skills, knowledge and confidence they need to cook and eat healthy meals when it comes to living independently.

*"I also wanted to say a huge thank you for everything you have done / are doing for Teal. She loves cooking at Square Food, has developed her skills, grown in confidence and has fun too - and that's thanks to you and the wonderful SF team."*  
Teal's mum.



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### Other work with children and families

As well as our longer-term programmes, we delivered one-off cookery workshops for families from **Bristol's Adoption Support Centre** (children and their adopted parents) as well as families who attend the Disability session and Learn to Ride sessions at **Bristol Family Cycling Centre**.

In addition, we delivered a series of healthy food workshops to young people aged 16-17 who attended SFF as part of the **National Citizen Service (NCS)** Autumn and Summer Programmes.

### Saving surplus food

We partnered with Fareshare SW to help them redistribute and use surplus food that would otherwise go to waste.

### Fundraising

As a small organisation, every donation makes a difference. SFF raises funds using a variety of different methods – these include grants made by Trusts and Foundations, donations from individuals and funding from corporate supporters. We'd like to thank all those who supported our work pre-COVID as well as the individuals and organisations that funded and supported our #SquareMeals service during lockdown.

In 2019 – 20, we received support from Better Food Company, Box-E restaurant, Burges Salmon, OVO Foundation, Axa Community Grant Scheme, Antonio Carluccio Foundation, Awards for All, City Funds, Denman Charitable Trust, Francis Winham Foundation, the Maplescombe Trust, Neighbourly, the Nuttall Foundation, Quartet Community Foundation, Savoy Educational Trust, Sobell Foundation, Tesco Bags of Help Fund, Wesleyan Foundation, as well as the many individuals who have supported us by making a one-off or regular donation, fundraising for our work, volunteering their time and expertise and helping raise awareness.

### Awareness

Square Food Foundation's work continues to attract attention within Bristol and beyond.

Against stiff competition, SFF was awarded Best Cookery School for the second year running at the 2019 Crumbs Awards.

Square Food Foundation Founder, Barny Haughton is a well-known figure and food education expert in Bristol and is often invited to speak at local and national events. This year, he continued to play an integral role in Bristol's battle against food poverty, as part of the City Funds No Child Goes Hungry working group. He was part of the line-up of food writers and cooks at the British Library's Food Season series of talks and workshops, was interviewed for [the Sustainable Food Trust podcast](#) and [the Knowle West podcast](#) and took part in an online workshop to discuss Food Centred Community Action in response to Covid-19. The workshop was hosted by Semble, and included panellists from [Bristol Food Union](#), [Brixton People's Kitchen](#) and [Be Enriched](#)



# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2020**

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### **Our Team**

SFF relies on its ever-growing army of volunteers to perform myriad different roles, including weighing and measuring ingredients, supporting students, washing up, fundraising, communications and graphic design. This year, more than ever, we've benefitted from people's time and expertise, including a brigade of professional chefs who found themselves furloughed and offered their time and skill to help cook and distribute the #SquareMeals service. We said thank you with a fun, post-Christmas party where volunteers and staff spent an evening making dumplings and sharing a meal.

### **Trading Arm – the Cookery school & Kitchen, CIC**

SFF operates alongside the Cookery School & Kitchen, CIC which supports SFF by delivering all work on its behalf and by donating all profit generated through its own activities which include event catering, teambuilding workshops and masterclasses (See grant-making policy below for more information). In 2019, The Cookery School & Kitchen CIC catered for various large, high-profile events in Bristol including events for NHS, Resonance, Quartet Community Foundation and The Galapagos Conservation Trust.

### **Financial review**

SFF continues to prioritise making its programmes as accessible and affordable as possible. The charity maintains a good balance between commissioned income and fundraised income. We end the year in a positive position, with a satisfactory level of reserves.

### **Reserves Policy**

The Charity's Reserves Policy states we should have 3 months running costs. As things currently stand, the charity's annual running costs (inc. accountancy and small bank charged) amounts to approx. £700pa. The Trustees agree that the charity's current unrestricted reserves of approx. £15,000 is sufficient to cover costs as per the Reserves Policy.

The income of SFF is applied solely towards the fulfilment of the charitable objects.

### **Grant-Making Policy**

The Charity runs in tandem with the Cookery School & Kitchen, CIC (Community Interest Company). The Charitable Objects and the CIC Objects overlap and the Charity and CIC acknowledge the CIC has access to resources (including staff and premises) which enable it to undertake Projects in furtherance of the Charity's Charitable Objects, including the provision of classes and training sessions. The Charity makes Grants to the CIC which shall in turn use such Grants to provide activities which solely encourage and promote the Charitable Objects. Each Party believes that by establishing a collaborative relationship the ability of both to fulfil the Charitable Objects and the CIC Objects is increased. The relationship between the Parties shall not restrict either Party's other activities.

### **Challenges and opportunities in 20-21**

The #SquareMeals service attracted significant donations and helped raise awareness of Square Food Foundation, both in Bristol and across the UK. Over the next 12 months, we want to use build on this awareness to retain new supporters and consolidate our messaging.

Whilst COVID-19 and the national lockdowns caused huge disruption to our programmes and partnerships, this time has also provided us with insight into the issues faced by our community around access to good food and what role SFF can play.



# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2020**

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To increase income to ensure that SFF has a sustainable future. Having worked hard to raise awareness of our work, we must now focus on consolidating our programmes to provide evidence of real and lasting impact. This evidence base will help us attract further funding from more diverse sources.

We must also improve our communications to ensure that the general public understands and supports the full scope of SFF's work.

We understand what is needed to raise funds and awareness and as we enter the new financial year, we will take steps to develop and implement new fundraising methods to diversify and grow our income.

#### **The Future for Square Food Foundation**

We will continue to fulfil the charitable objects of the charity in the most effective, efficient and sustainable manner possible whilst developing our knowledge, skill, team and impact.

In 2020-21, we will continue to work with many of the same partners and groups, consolidating our current programmes and extending our impact.

We will use our practical programmes to develop templates and guides for other community cookery providers.

We will use our resources to work directly with our community. At the same time, we'll train other service providers to work with their own communities.

We will work as a team of staff and trustees, to map out our Theory of Change. This will sit alongside a robust impact assessment framework that will help us learn and refine our activities and services.

We will to grow and diversify our income by encouraging more regular giving, growing our individual supporter base, working with new corporate supporters and increasing the number of applications we make to Trusts & Foundations.

#### **Funds received as agent or funds held as custodian trustee**

There are no assets, classes of assets or categories of assets held on behalf of other entities.

#### **Independent examiners**

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charity's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

The report was approved by the trustees on ..... and signed on its behalf by:

.....  
Catherine Steele - Trustee

# **SQUARE FOOD FOUNDATION**

## **INDEPENDENT EXAMINERS REPORT**

**YEAR ENDED 31 AUGUST 2020**

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I report on the accounts of the company for the year ended 31<sup>st</sup> August 2020 which are set out on pages 15 to 22.

### **Respective responsibilities of trustees and examiner**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

.....  
Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

.....2021

# SQUARE FOOD FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 AUGUST 2020

		General Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
<b>Incoming and Endowments from:</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	12,358	199,417	211,775	28,534
Charitable activities	4	20,113	-	20,113	13,630
Investments	5	30	-	30	15
<b>Total</b>		<b>32,501</b>	<b>199,417</b>	<b>231,918</b>	<b>42,179</b>
<b>Expenditure On:</b>					
Raising funds	6	-	-	-	220
Charitable activities	7	12,570	113,646	126,216	74,508
<b>Total</b>		<b>12,570</b>	<b>113,646</b>	<b>126,216</b>	<b>74,728</b>
<b>Net income/(expenditure)</b>		<b>19,931</b>	<b>85,771</b>	<b>105,702</b>	<b>(32,549)</b>
Transfers between funds	14	-	-	-	-
<b>Net income/(expenditure) before other gains and losses</b>		<b>19,931</b>	<b>85,771</b>	<b>105,702</b>	<b>(32,549)</b>
<b>Net movement in funds</b>		<b>19,931</b>	<b>85,771</b>	<b>105,702</b>	<b>(32,549)</b>
<b>Total funds brought forward</b>		<b>3,433</b>	<b>2,558</b>	<b>5,991</b>	<b>38,540</b>
<b>Total Funds Carried Forward</b>	<b>14</b>	<b>23,364</b>	<b>88,329</b>	<b>111,693</b>	<b>5,991</b>

All of the activities of the charity are classed as continuing

The notes on pages 17 to 22 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

\*\* See note 16 for full comparative for 2019

**SQUARE FOOD FOUNDATION**

**BALANCE SHEET**

**YEAR ENDED 31 AUGUST 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Cash at bank and in hand		112,400	32,168
<i>Total current assets</i>		<u>112,400</u>	<u>32,168</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	12	(707)	(26,177)
<i>Net current assets or liabilities</i>		<u>111,693</u>	<u>5,991</u>
<b>Total net assets or liabilities</b>		<u><u>111,693</u></u>	<u><u>5,991</u></u>
<b>The Funds of the Charity</b>			
Restricted funds	14	88,329	2,558
Unrestricted funds		23,364	3,433
		<u><u>111,693</u></u>	<u><u>5,991</u></u>

These financial statements were approved by the trustees on ..... and are signed on their behalf by:

.....  
 Catherine Steele - Trustee

The notes on pages 17 to 22 form part of these financial statements

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

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**1 Basis of Preparation**

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (issued on 16 July 2014), as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

**2 Accounting Policies**

- a) Income from donations is included in income when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.

- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- f) 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.

- g) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

### Income and Endowments From:

#### 3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations	12,358	57,136	69,494	4,329
Grants	-	142,281	142,281	24,205
	<u>12,358</u>	<u>199,417</u>	<u>211,775</u>	<u>28,534</u>

#### Donations and Legacies -Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations	4,268	61	4,329
Grants	-	24,205	24,205
	<u>4,268</u>	<u>24,266</u>	<u>28,534</u>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Courses	20,113	-	20,113	13,630
	<u>20,113</u>	<u>-</u>	<u>20,113</u>	<u>13,630</u>

Charitable activities prior year - all unrestricted

#### 5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank interest receivable	30	-	30	15
	<u>30</u>	<u>-</u>	<u>30</u>	<u>15</u>

Investments prior year - all unrestricted



**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

**Expenditure on:**

**6 Raising Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fundraising	-	-	-	220
	-	-	-	220

Raising Funds prior year - all unrestricted

**7 Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank Charges	26	-	26	8
Professional services	11,891	113,646	125,537	74,100
Software	173	-	173	173
Independent Examination	480	-	480	227
	12,570	113,646	126,216	74,508

Charitable Activities - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Bank Charges	8	-	8
Professional services	18,049	56,051	74,100
Software	173	-	173
Independent Examination	227	-	227
	18,457	56,051	74,508

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

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**8 Net incoming resources for the year**

This is stated after charging:

	2020 £	2019 £
Independent Examiner's fee	480	227
	<u>480</u>	<u>227</u>

**9 Related Party Transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: nil) neither were they reimbursed expenses during the year (2019: nil). No charity trustee received payment for professional or other services supplied to the charity (2019: nil).

Payments totalling £125,537 (2019: £78,615) were paid to The Cookery School CIC for professional services provided in the year. The Cookery School CIC donated £10,000 to Square Food Foundation in the year (2019:£3,450). Directors of The Cookery School CIC include Lisa Jones and Catherine Steele, who were also trustees of Square Food Foundation CIO in the year.

There were no other related party transactions during the year.

**10 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

- 11** The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**12 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	-	43
Accruals	707	227
Deferred income (see note 13)	-	25,907
	<u>707</u>	<u>26,177</u>

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

**13 Deferred Income**

	2020 £	2019 £
Balance as at 1 Sept 2019	25,907	-
Amount released to income earned from charitable activities	(25,907)	-
Amount deferred in year	-	25,907
Balance as at 31 August 2020 (see note 12)	-	25,907

**14 Analysis of Charitable Funds**

	01-Apr 2019 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2020 £
<b>Unrestricted funds</b>					
General Fund	3,433	32,501	(12,570)	(8,140)	15,224
Designated funds	-	-	-	8,140	8,140
Total unrestricted funds	3,433	32,501	(12,570)	-	23,364
<b>Restricted funds</b>					
One 25 Project	954	-	(954)	-	-
How to be a Chef	627	10,926	(9,307)	-	2,246
Back in the Kitchen	246	7,000	(6,036)	-	1,210
St Mungo's Streets To Kitchen Project	41	5,724	(3,617)	-	2,148
Oasis School Project	690	10,718	(11,104)	-	304
Peony Project	-	20,000	(7,436)	-	12,564
No Child Goes Hungry	-	9,999	-	-	9,999
The OVO Charitable Foundation	-	40,000	(4,478)	-	35,522
#Squaremeals	-	95,050	(70,714)	-	24,336
Total restricted funds	2,558	199,417	(113,646)	-	88,329
<b>Total funds</b>	5,991	231,918	(126,216)	-	111,693

**Purpose of restricted funds**

One 25/Peony Project	Hands-on cooking workshops to a small group of women at the Peony Project. Peony is an offshoot service hosted and delivered by One25 for women who are in recovery from street sex work and addiction. We support them to learn new skills, gain confidence and in some cases, work towards a qualification in food and cooking (ASDAN Foodwise)
How to be a Chef	Savoy Educational Trust. Training programme for 16-25 year olds
Back in the Kitchen	Francis Winham Weekly drop in sessions for 12 older people (55+) to teach life skills, reduce the risk of
St Mungo's Streets To Kitchen Project	Working with St Mungo's recovery College teaching their clients, who have been affected by homelessness, to cook affordable and nutritious meals from scratch.
Oasis School Project/ No child goes Hungry/ The Ovo Charitable Foundation	Working with local primary school Oasis Academy Connaught (OAC). The project aims to improve the food environment at the school itself and within families in the community by providing basic cooking skills for life and increasing the number of times families cooked from scratch at home.

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

**Purpose of designated funds**

The transfer to designated funds relates to activities and courses that were unable to be completed due to the Coronavirus pandemic. The funds have been held to continue those activities throughout the coming year.

Belgrave and CLF

We worked with two groups of young people supporting them to gain their BTec qualification Levels 1 & 2 in Home Cooking Skills. Students are young people that attend Belgrave School and Cabot Learning Federation (previously Include). These are schools for students with special educational or behavioural needs. By offering a fun, safe and engaging course, away from mainstream education, students flourished and gained qualifications that they would have considered out of their reach.

BADSS/Sunday Cooking Club

We run monthly cookery session for young people with Down Syndrome to provide them with the skills, knowledge and confidence they need to cook and eat healthy meals when it comes to living independently.

**15 Analysis of net assets between funds**

	<b>General Fund £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Cash at Bank and in Hand	24,071	88,329	112,400
Other Net Current Assets/(Liabilities)	(707)	-	(707)
<b>Total</b>	<b>23,364</b>	<b>88,329</b>	<b>111,693</b>

**16 Analysis of prior year funds, as required by paragraph 4.2. of the SORP**

	<b>Prior Year Unrestricted Funds 2019 £</b>	<b>Prior Year Restricted Funds 2019 £</b>	<b>Prior Year Total Funds 2019 £</b>
<b>Income and Endowments From:</b>			
Donations and legacies	4,268	24,266	28,534
Charitable activities	13,630	-	13,630
Investments	15	-	15
<b>Total</b>	<b>17,913</b>	<b>24,266</b>	<b>42,179</b>
<b>Expenditure On:</b>			
Raising funds	220	-	220
Charitable activities	18,457	56,051	74,508
<b>Total</b>	<b>18,677</b>	<b>56,051</b>	<b>74,728</b>
Net income/(expenditure)	(764)	(31,785)	(32,549)
<b>Net movement in funds</b>	<b>(764)</b>	<b>(31,785)</b>	<b>(32,549)</b>
<b>Total funds brought forward</b>	<b>4,197</b>	<b>34,343</b>	<b>38,540</b>
<b>Total funds carried forward</b>	<b>3,433</b>	<b>2,558</b>	<b>5,991</b>