

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

**YEAR ENDED 31 AUGUST 2023**

**Charity Number 1173323**

# **SQUARE FOOD FOUNDATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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# SQUARE FOOD FOUNDATION

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

YEAR ENDED 31 AUGUST 2023

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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>	Trustees who served during the year and up to the date of this report were as follows:  Rhiannon McVey MBE                      resigned 29 September 2022 Stephen Wray Catherine Steele                      Secretary Luke Sapsed                      Chair of trustees Megan Mehnert                      resigned 29 September 2022 Dr Jacqueline Aldridge Daniel Farmer Sian Pamela Flynn Rebecca Cole Dr Helen Miller
<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
<b>Pro bono Solicitors</b>	Vesselina Debreva (Associate) Shannon Pepper (Trainee Solicitor) Gibson Dunn 2-4 Temple Avenue, London, ECAY 0HB

# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

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### **Square Food Foundation**

The Trustees present the Report and Accounts for the year ended 31 August 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, 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.

### **INTRODUCTION**

Here at Square Food Foundation, we believe everyone should have access to, and the skills to prepare healthy, affordable food that's good for people and the planet.

Between 1st September 2022 and 31st August 2023, we continued to deliver food education to hard-to-reach groups in South Bristol, including those at risk of isolation, homelessness, poor physical or mental health, or who are struggling to look after themselves. We do this in the knowledge that food education enhances people's lives and prospects, at every age.

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Alongside our regular classes held at our friendly, welcoming kitchen in Knowle West, we have expanded our outreach work: we have worked with schools to understand the system in which they function and map out the touchpoints at which food education could and help them embed food education into the school day and instill a love of food and an understanding of cookery in children from an early age. And we have trained other teachers and cooks to empower them to provide good food and food education to the people they look after, and we use these training programmes to develop templates for other service providers to follow.

Our work continues to advocate for the role that food education can play in promoting physical and mental health and reducing food insecurity.

Since last year, the percentage of people who have experienced severe food insecurity in Bristol has doubled. The combination of COVID-19, the fuel crisis and cost of living crisis has had a devastating effect on communities who were already struggling to make ends meet. It is estimated that 8.1% of households in Bristol have experienced moderate to severe food insecurity in the past 12 months, whereby they are unable to consume adequate quality or quantity of food for health.

Our community will remember this period in history as they have felt the impacts of the cost-of-living crisis most severely. As a charity, we have seen significant increases in energy costs, and the increased need of our students and a significant rise in the cost of food. Our programmes continue to offer a safe, affordable way for people to gain the life skills they need to feed their families and themselves in a way that enhances health and improves life chances as well as overcoming significant social, psychological, and physical challenges.

2023 also saw the launch of our catering arm: Square Food Foundation catering. From delicious seasonal canapés, to sharing feasts and dinner parties, we cater for celebrations, corporate receptions, community events, conferences, weddings and more. All profits go back to the charity therefore helping to fund Square Food Foundation's food education work in the community.

Thank you to all of our supporters who make our work possible. Please read on to discover all about our work and impact.

#### **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.

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

#### **Our work**

Square Food Foundation is a charity working to reduce hunger, improve health and bring people together through food and cooking.

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We are based in Knowle West, South Bristol, an area of multiple deprivation, and work with some of the community's most marginalised groups. We believe everyone should have access to, and the skills to prepare healthy, affordable food that's good for people and the planet.

We have been teaching people to cook for over 20 years through free and subsidised cooking classes to groups including: young people not in education, employment or training, older adults at risk of becoming isolated, adults and children with additional needs, primary school children on Free School Meals, women in sex work and more.

By equipping people with the life skills, knowledge and confidence to cook, we can improve healthy eating, diet-related ill health and mental wellbeing

#### **Fundraising**

As a registered charity, we work hard to raise funds to deliver our work and maximise our impact. To do this, we apply for grants from Trusts and Foundations, inspire individuals to donate and partner with corporate supporters. By making a monthly donation, our regular givers continued to provide us with a source of stable, reliable income that allows us to plan ahead.

Thank you to everyone who helped us make an impact over the last year.

#### **Our programmes: 1 September 2022 – 31 August 2023**

##### **Course name:** Back in the Kitchen

**Beneficiaries:** Adults over 55+ who are at risk of loneliness and isolation

**Aims and objectives:** To combat loneliness and isolation and the associated physical and mental health implications through a weekly friendly and sociable cooking class.

**Length:** All year

**Number of students:** 10 -12 participants each week, and an additional 12-15 elderly adults for monthly Lunch Club

##### **Impact:**

- 100% of students say they feel more confident attending new groups
- 100% of students say they feel more confident in themselves
- 100% of students say they feel more confident in their ability to learn
- 100% of students made new friends and felt more included in their community
- 100% of students eat less takeaways

**What our students say:** *"I love the friendliness, the inclusion, the happy atmosphere, I love the social aspect of it, and I like cooking. I don't like cooking with my husband, and here I have a chance to cook."*

**What our teachers say:** This is our longest running class and attendance is always consistently high. The group has created a close and supportive bond. We believe firmly that we are providing a useful service for those who are socially isolated.

**Supported by:** Francis Winham and Magic Little Grants

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**Course name:** Cooking Connections

**Beneficiaries:** Adults with learning disabilities and / or mental health challenges

**Aims and objectives:** To improve personal and social skills, and to explore progression pathways such as volunteering and work

**Length:** 3 x courses per year

**Number of students:** Between 7 and 9 participants per course

**Impact:**

- 100% feel more confident attending new groups
- 100% feel more confident meeting new people
- 100% of students feel more confident in themselves

**What our students say:** *"I feel really happy coming here, meeting new people and finding new techniques."*

**What our teachers say:** This year we have seen increased connection with the wider community. We have taken into consideration limiting the number of support workers attending to avoid overcrowding in the kitchen. We have re-defined the course as a programme for people who face barriers to cooking independently, which has meant we could offer it to those who applied for but didn't meet the criteria for How to be a Chef.

**Supported by:** Yellow Wood Foundation

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**Course name:** Healthy Me!

**Beneficiaries:** Learning disabled adults and their support staff

**Aims and objectives:** An opportunity to cook side by side, learn healthy, delicious recipes, and explore the connection between our health and the food we eat

**Length:** 3 x courses per year

**Number of students:** Between 10 – 12 people (care home residents and their support workers)

**Impact:**

- 100% of students cook more from scratch since attending the course
- 100% of students feel more confident using pulses and beans
- 100% of students feel more confident meeting new people and in themselves
- 100% of students eat a more balanced diet since attending the course

**What our students say:** *"I've enjoyed all of it. Everyone is so calm and lovely, it helped me feel comfortable to try new foods. I would say 1000 stars out of 5."*

**What our teachers say:** Feedback from participants and support workers suggests there was an increase in the variety of food eaten – particularly vegetables – and a decrease in the amount of processed food eaten by residents. Every cohort has been an absolute joy!

**Supported by:** NHS Bristol, North Somerset and South Gloucestershire Integrated Care Board (BNSSG ICB)



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**Course name:** Cabot Learning Federation (CLF)

**Beneficiaries:** Young people aged 16-18 who are in alternative education

**Aims and objectives:** A practical and useful course focusing on basic life skills, teamwork, communication and attendance for young people who are not in mainstream education. Empowering young people with skills, self-esteem, and independence can break the cycle of poverty and poor health

**Length:** 3 x courses per year

**Number of students:** 6 young people

**Impact:**

- 100% of students feel more confident in their ability to learn
- 100% of students feel more confident organising themselves and their time
- 100% of students feel more confident committing to a programme
- 90% of students feel more confident in themselves

**What our students say:** *"Before coming here I didn't realize how to cook but now I feel confident to cook."*

**What our teachers say:** Consistent attendance by the 6 students and a significant improvement in behaviour and cookery skills. We realised a lot of the students hadn't had breakfast before the class so we provided some and saw a positive difference in behaviour and attendance.

**Supported by:** Hargreaves Foundation

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**Course name:** How to be a Chef

**Beneficiaries:** Young people aged 16-25 who are not in education, employment or training (NEET)

**Aims and objectives:** Our flagship young chefs training programme, currently in its fifth successful year. Designed to address a discernible and evidence-based, unmet need, this initiative establishes inclusive career pathways, providing accessible training and healthy living opportunities for disadvantaged young people aged 16-25 Not in Education, Employment, or Training (NEET).

**Length:** 2 x 12 week courses per year

**Number of students:** 7 students (Sept – Dec 22), 9 students (Apr – June 23)

**Impact:**

- 100% of students feel more confident committing to a programme
- 100% of students feel more confident in their ability to learn
- 100% of students eat a more balanced diet
- 100% of students have learned transferable skills (presentation, maths, timekeeping, communication, teamwork, punctuality, commitment)
- 90% of students feel more motivated to seek employment in the food industry / hospitality
- 100% of students have gained valuable qualifications
- 100% of students have gained professional hospitality experience

**What our students say:**

- *"I just want to say Big Thank You to all the SFF team. I have learnt so much from knife skills and speed at cooking different dishes at the same time. it has opened my world to new possibilities for cooking, I have much better confidence at doing cooking for others, passing on the great recipes which I have learnt at SFF, their feedback was positive. What I learnt from this great experience is that cooking is full of great taste, teamwork and support. it has been inspiration. Thank you again."*
- *"This Course has been genuinely life changing for me, Before the course I did not cook much if anything for myself and I ate a lot of processed frozen foods, I got too overwhelmed by being in a kitchen by the noises and smells and was too scared to try any foods that differed from my narrow ideas of safe foods. I am now able to cook healthy food for myself confidently and cope with a kitchen environment and have learnt about and tried so many new foods. I feel this course has given me huge amounts of confidence and independence I did not think I'd ever be able to have."*

**What our teachers say:** All students completed the BTEC qualification. We had a successful reunion at Community Farm for all HTBAC participants. We have secured work placements for students at the following: Root, becoming a regular volunteer at SFF, working at The Park Café, Fareshare, Five Acre Farm

**Supported by:** Savoy Educational Trust, The Woodroffe Benton Foundation, Jolly Hog and Bristol 247

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Photography by Rob Wicks

**Course name:** Food Leaders

**Beneficiaries:** People working in the food / hospitality sector who are looking to train and develop skills

**Aims and objectives:** A collaborative project between some of Bristol's leading food educators and chefs to deliver quality Food Education and cookery lessons in the community

**Length:** 2 x courses ("Become a HAF Food Leader" and "Cooking for Older People")

**Number of students:** 7 per course

**Impact:**

- Greater consideration of the needs of target audience
- Improved confidence to plan and deliver food and cooking sessions
- Improved skills and knowledge of new recipes
- Greater knowledge of how to plan and set up cooking session
- Greater awareness and confidence assessing health and safety and managing allergens
- Increased networks

**What our students say:** *"I have been inspired by the course and looking forward to delivering my kids club"*

**What our teachers say:** A great opportunity to connect with other organisations in the city. Many participants went on to deliver their own sessions with an increased awareness of standards and activities to deliver.

**Supported by:** Quartet and St Monica's

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**Course name:** Schools

**Beneficiaries:** Primary School children

**Aims and objectives:** Helping to embed food education into the school day and instill a love of food and an understanding of cookery in children from an early age

**Length:** Varied

**Number of schools:** 5 schools (Wansdyke, Four Acres, Hillcrest, Knowle DGE, Oasis Connaught)

**What the schools say:** *"The children have loved their sessions. The feedback from the parents is amazing and the staff have nothing but praise for the fantastic resourcing, organization and interactions you all have with your young people" (Hillcrest)*

*"As a school as part of our curriculum intent, we are striving to give our children meaningful learning experiences which deepen their learning and improve their lives. Due to the lack of space on our school site, we are not currently able to offer the full positive experience of food technology that we would like to be able to offer these children. We believe that collaboration with the Square Food Foundation enables us to deliver this aspect of our curriculum in a very effective and meaningful way: not just teaching the children the specifics of food and nutrition, but also opening up their experience and understanding of food which they will then take from their school experience back home to share with their families."*

**What our teachers say:** We have built good relationships with the schools, and all have wanted to continue going forward (with 4 of the 5 able to)

**Supported by:** OVO Foundation

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Photography by Rob Wicks

### **Project name:** Recipe Kits

**Beneficiaries:** Knowle West families who are experiencing food insecurity – delivered via Food Clubs and local schools (to families on Free School Meals)

### **Aims and objectives:**

- To reduce hunger. We provide families with an additional meal every week. The kits contain enough food for a family of 4. This removes the financial and mental stress of one meal per week for 200 families.
- To build resilience. In response to the fuel crisis and cost of living crisis, our kits are low cost recipes that can be recreated. We include hints and tips for families to cook as efficiently as possible including energy saving tips, advice on batch cooking and using up leftovers.
- To improve diet and health. We want to instill the principles of healthy eating, providing simple food preparation skills and supporting learners to make the connection between what they eat and their physical and mental health.
- To bring people together. Our kits provide an opportunity for families to cook together, without any barriers of cost or fear of waste that might normally get in the way. We also encourage cooking for friends, family and neighbours to bring the community together.
- To build confidence. By providing simple food preparation skills we support people to feel confident in the kitchen and instill a lifelong love of food

**Impact - number of kits:** We send c.200 kits every week for 50 weeks of the year. This equated to 7,126 recipe kits for 2022-2023 (or 28,504 meals!)



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**What our beneficiaries say:** *"We would also like to say a very big thank you for all your (and your Team's) hard work and what you do for the community. It makes such a difference for our vulnerable families and knowing there are organisations like yours that have their back in these hard times"* (Knowle Park Primary)

**What our teachers say:** The team visited one of the Food Clubs this year and did a cooking demonstration for the recipients. Responding to the cost-of-living crisis, we ensured we only sent out recipes that were energy efficient, used seasonal produce and store cupboard ingredients.

**Supported by:** Feeding Bristol, Quartet, The Nisbett Trust, The Albert Hunt Trust, ASDA Foundation and to all who supported through The Big Give Christmas Challenge Campaign including Burges Salmon and The Julia and Hans Rausing Trust.



Photography by Josh Campbell

**Course name:** Your Holiday Hub: Cooking classes for children

**Beneficiaries:** Children aged 6-11 on Free School Meals

**Aims and Objectives:** Fun, practical, educational sessions held in the school holidays to provide an activity and a meal for children who receive Free School Meals in term-time. Held in collaboration with Redcatch Community Gardens, the sessions combine cooking and growing in a way that is accessible and engaging for children.

**Length and number of students:**

- Autumn half-term: 2 x sessions, 11 children per session
- Christmas holiday: 2 x sessions, 12 children per session
- Easter holiday: 4 x sessions, 10 children per session
- Summer holidays: 10 x sessions, average of 10 children per session

**What our students say:**

*"Just wanted to say a huge thanks for today. The children absolutely loved it."*

*"Thank you for giving them the chance to learn some cooking skills. She had a lovely morning."*

*"This is [young person's] favourite holiday group to come to."*

**What our teachers say:** Children are becoming regular attendees, which enables us to build relationships with local families and we can encourage and signpost other activities such as Welcome Spaces

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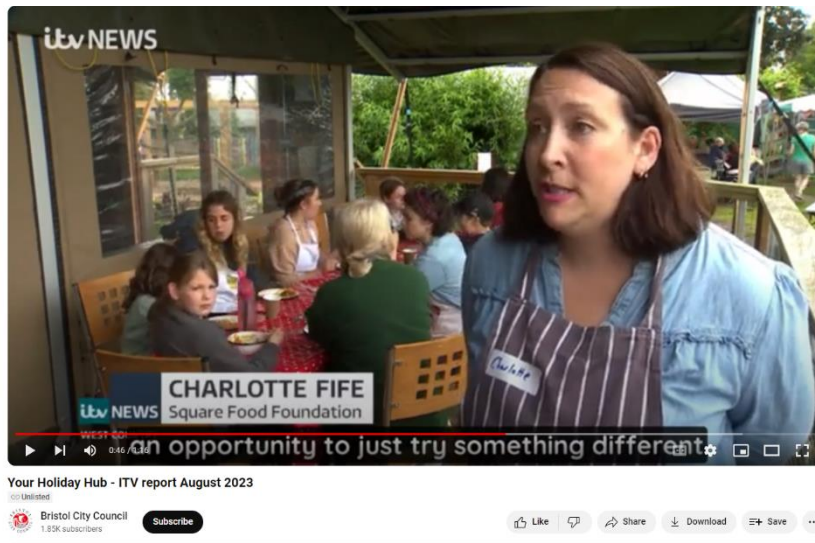
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**Supported by:** Bristol City Council

We were featured on the ITV News:



**Course name:** Towards Independence

**Beneficiaries:** Young people from The Park Education Unit

**Aims and Objectives:** A basic, independent cooking skills class for The Park Centre's Towards Independence Group. An opportunity to develop the students' skills by cooking recipes that are familiar and teaching the students the art of resilient cooking

**Length:** 6 sessions

**Number of students:** 12 students

**What our students say:** *"I thought the course was perfect in meeting my student's needs. It was fun, engaging and new skills and dishes were produced each week. I saw a noticeable improvement in everyone's performance."*

**What our teachers say:** It is wonderful to work with a group of students who are based here at The Park Community Centre with us. All of the young people in Towards Independence have learning disabilities, and some are Autistic. One student has become a regular at the Welcome Spaces sessions that we have run.

**Supported by:** The Park Education Unit

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**Project name:** Welcome Spaces

**Beneficiaries:**

Open sessions for the community of Knowle West

**Aims and objectives:**

Welcome Spaces started as a response to the cost-of-living crisis to provide a free, warm, welcoming space for those experiencing disadvantage. Our Welcome Spaces sessions consist of a group cooking lesson before everyone sits to eat a hot, healthy meal together.

**Length:** 3 sessions

**Number of students:** 10 and 18 per session

**What our teachers say:**

The age range of sessions was from 2 years old – 80 years old! It was amazing to offer something that was inclusive to the local community and see families cooking together.

**Supported by:** Feeding Bristol Household Support Fund

**Project name:** Community Roast

**Beneficiaries:** Open event to the community of Knowle West

**Aims and Objectives:** We worked with Knowle West Alliance, Redcatch Community Gardens and The Park Community Centre to provide Sunday Lunch for local residents.

**Beneficiaries:** 70 Knowle West residents of all ages

**Length:** One-off session

**What our students say:** *"Amazing. Delicious food. Wonderful to be with people, great community. Thank you. Working together to help my community."*

**What our teachers say:** An 80 year old local resident volunteered in the kitchen with us and now attends our Back in the Kitchen course on a Monday. A group of residents who didn't know each other before the meal sat together and arranged to meet up to batch cook together. We made a roast for 70 people including 80 yorkshire puddings.

**Supported by:** Knowle West Alliance

**Course name:** Adult and Children Christmas Gift Workshop

**Beneficiaries:** Adult and Children

**Aims and Objectives:** Fun, family classes designed as an opportunity to spend time cooking together and learning new recipes



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**Length:** 2 sessions

**Number of students:** 12 students per session

**Feedback:** *"Myself and my daughter (11 years old) have done your cookery classes in the past and absolutely loved it."*

**What our teachers say:** People who attended our regular adults and kids classes booked on to this one too, good to keep in contact!

### Our Team

Our team of paid staff continues to exceed all expectations in terms of their commitment, capacity and ideas. This year we have 12 paid staff working a mixture of full time and part time.

Barney Haughton – Founding Director  
Eloise Morton – Managing Director  
Charlotte Fife – Head of Community Cookery  
Stuart Seth – Head of Event Catering  
Dan Ford - Kitchen Manager and Cookery Teacher  
Alice Morrison – Fundraising and Communications Manager  
Nic White – Operations and Volunteer Co-ordinator  
Lucy Kane – Events and Marketing Manager  
Abby Skuse-Denley – Community Cookery Teacher  
Lucy Dodd – Community Cookery Teacher  
Zinnia Murdoch – Cookery School and Kitchen Assistant  
Charlie Vietch – Cookery School and Kitchen Assistant

### Our Volunteers

Our community of volunteers have supported us by doing 674 'shifts' this year. Roles range from helping us prepare recipe kits, preparing for events, teambuilding events and masterclasses, and admin support. We also welcomed regular corporate volunteering teams from Jolly Hogg and Pukka Tea. Some volunteers enjoy helping out with a regular class or shift while others prefer one-off opportunities (such as prepping for events). Either way, their enthusiasm, positivity and shared passion for SFF's cause has resulted in them spreading the word about SFF and connecting us with new volunteers and contacts.

Looking to the future, we plan to offer a volunteering role to those who live locally and are looking to return to work after an absence.

### Our Trustees

Our Trustees remain a constant, guiding presence. They provide useful, insightful perspective, bring skills that complement the team and offer practical support whenever required.

Luke Sapsed - Chair of Trustees  
Kate Steele - Secretary  
Sian Flynn  
Stephen Wray

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Dr Jacqueline Aldridge  
Dan Farmer  
Becky Cole  
Helen Miller

### **Awareness**

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

We have been working in partnership with Feeding Bristol supporting them with the development of their Food Equality Strategy. Specifically, we have been sharing our knowledge and expertise about what a Food Education Action Plan could look like for Bristol.

We continued to work with our friends and partners at Bristol 24/7 to promote our work and the case for food education.

Our website, newsletters and social media platforms are a vital part of our communication to the general public and supporters for us to raise greater awareness of the work we do.

We continue to raise awareness of our work at every catering event, either through after dinner talks or information provided on menus.

### **The Cookery school & Kitchen, CIC**

In April 2021 The Cookery School and Kitchen, CIC (07658940) transferred its entire operation to Square Food Foundation. You can read more about this in our 20/21 Trustee Report.

In January 2023 The Cookery School and Kitchen, CIC re-started in a new location in Filwood Community Centre. The Cookery School and Kitchen, CIC will be providing event catering services for private and commercial clients in Bristol with all qualifying profits being donated to Square Food Foundation on an annual basis at the Year End (August).

Because of the strong relationship between The Cookery School and Kitchen, CIC and Square Food Foundation, and because it's deemed as being beneficial to Square Food Foundation the Trustees have agreed that The Cookery School and Kitchen, CIC's event catering business can trade using the name Square Food Foundation.

As well as providing income through qualifying charitable donation, The Cookery School and Kitchen, CIC's activities will allow Square Food Foundation to increase its reach to new audiences. This will support our ambition to grow our corporate partnerships and monthly individual donation. In addition, The Cookery School and Kitchen, CIC will support Square Food Foundation by providing on the job training for the Young People who attend our How To Be A Chef (HTBAC) Programme. To date many of the HTBAC graduates go on to become part of our paid team of chefs and front of house staff for The Cookery School and Kitchen, CIC

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### **Financial Review**

#### **Free Unrestricted Reserves and Designated Reserves**

At the end of August 2023 Square Food Foundation held £123,142 (2022: £170,659) in unrestricted funds.

The Trustees have agreed that Square Food Foundation must hold a Designated Reserve in the event of Square Food Foundation ceasing to trade and therefore being liable to pay statutory redundancy to eligible employees as well as any contractual liabilities. At time of writing the total redundancy bill for 12 employees is equal to £20,351 (2022: £24,210.) We will review this figure annually and adjust accordingly. The Trustee also deem it responsible to hold the equivalent of 1 month cost to pay any creditors. Average monthly costs (not including lease or salary costs) are £8,400 (2022: £7,600). An additional liability for insurance costs of £1,528 is also being held. Therefore, the total amount held as a Designated Reserve is £30,279 (2022: £33,338).

Square Food Foundation also holds fixed assets to the value of £25,658 (2022: £27,256).

This leaves Square Food Foundation with £67,205 (2022: £110,065) of free unrestricted reserves. The Trustees would like to hold a minimum of £30,000 (the equivalent of running 2 programmes for 1 year) and a maximum of £75,000 (the equivalent of running 5 programmes for 1 year). This policy will support Square Food Foundation to build a free unrestricted reserve that increases our finance stability.

**Additional Liability:** In February 2022 Square Food Foundation took on a new lease as part of the move to the newly built Park Community Centre. The term of the lease is 5 years with a 3 year break clause. At the time of writing should Square Food Foundation need to break its lease it would have 8 months left to pay, equalling £17611. It's extremely unlikely that we will break our lease and therefore the Trustees believe that we do not need to keep this liability in reserve.

#### **Usage of Free Unrestricted Reserves**

The Trustees have agreed that free unrestricted reserves can be used to support any of Square Food Foundation's projects, should there be a shortfall in funding. Square Food Foundation is also able to use these unrestricted funds to run new projects which align to its charitable objects. Decisions about which project to support are made at Board meetings.

Square Food Foundation 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.

#### **Financial security and planning for the future**

As part of our annual financial and fundraising review the Trustee and Square Food Foundations Management team have updated its strategic finance and fundraising plan to ensure we have a diverse range of income sources and are not solely reliant on grant funding. Our strategy includes:

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- Donations from profits generated by The Cookery School and Kitchen, CIC.
- Leveraging public donations through a solid monthly donor campaign
- Partnering with larger corporate organisations in Bristol and the wider area, who support and fund our programmes
- Building on our evaluation and impact reporting to enable us to attract larger and longer term grants

#### **Challenges, Opportunities and Future for Square Food Foundation**

To ensure Square Food Foundation remains a viable business we have been working hard to ensure our income streams are diversified (see above) and our mission and impact are clearly understood through increased communication with our audience and stakeholder. We are pleased that our hard work is paying off and we are seeing increases in public donations, support for catering and a number of bids to Trusts and Foundations, including major national donors, being successful.

At the end of 22-23 we continued to implement our 3-year business plan which sees Square Food Foundation focus on:

1. Working with primary schools, we'll develop a meaningful programme of work that will provide schools (children, staff and families) with the confidence, knowledge and resources to embed food education into the school day.
2. We'll build up a portfolio of fully evaluated, off-the-shelf community food education programmes (delivered over 12 weeks), that are suitable for a wide range of hard-to-reach groups.
3. We'll ensure that our impact isn't confined to South Bristol, by developing a portfolio of professional training programmes (that incorporate cooking and teaching) that we'll deliver to cooks and teachers across the city.
4. We'll partner with other organisations as part of city-wide food and health initiatives and campaigns. Where appropriate, we'll position ourselves as the South Bristol delivery lead.
5. We'll take part in local and national conversations around food education and its place in the wider food system and where appropriate, position ourselves as an authority on practical food education.
6. We'll engage in a continuous process of improvement to meet the needs of our stakeholders.
7. We'll grow our supporter base to raise core funds and continue fundraising for project costs through trusts and foundation

We are thrilled that coming to end of Year two, we are on target to have achieved what we set out to do.

At the time of writing, we in the process of fine-tuning Year Three through project development sessions for all our services. These include key Square Food Foundation staff, services users and our volunteers.

# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2023**

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We have redesigned our evaluation framework to make it easier for our students to complete. Evaluation centres on our Theory of Change, to understand and evaluate the impact of what we do on the key areas we are aiming to address:

- Lack of food knowledge and cooking skills result in poor nutritional choices, limited diet and poor health outcomes
- People who have too few ways to connect meaningfully, resulting in social exclusion and linking with poor mental health outcomes
- Too high a proportion of people live in, or are at risk of, food insecurity

Included in our new evaluation framework is the opportunity to speak to our beneficiaries 3,6 and 12 months after leaving our programmes. This will help us better understand our long-term impact. We will produce our very first impact report in the spring of 2024.

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.

#### **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:

.....  
Sian Flynn - Trustee

# SQUARE FOOD FOUNDATION

## INDEPENDENT EXAMINERS REPORT

### YEAR ENDED 31 AUGUST 2023

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I report on the accounts of the company for the year ended 31<sup>st</sup> August 2023 which are set out on pages 21-31.

#### **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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies

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

.....

# SQUARE FOOD FOUNDATION

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

YEAR ENDED 31 AUGUST 2023

		General Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
<b>Incoming and Endowments from:</b>					
<i>Incoming resources from generated funds</i>					
Donations and legacies	3	28,968	155,973	184,941	180,247
Charitable activities	4	117,119	-	117,119	148,265
Investments	5	456	-	456	38
<b>Total</b>		<b>146,543</b>	<b>155,973</b>	<b>302,516</b>	<b>328,550</b>
<b>Expenditure On:</b>					
Charitable activities	7	236,755	68,417	305,172	235,777
Other	8	1,293	-	1,293	978
<b>Total</b>		<b>238,048</b>	<b>68,417</b>	<b>306,465</b>	<b>236,755</b>
<b>Net income/(expenditure)</b>		<b>(91,505)</b>	<b>87,556</b>	<b>(3,949)</b>	<b>91,795</b>
Transfers between funds	17	43,988	(43,988)	-	-
<b>Net income/(expenditure) before other gains and losses</b>		<b>(47,517)</b>	<b>43,568</b>	<b>(3,949)</b>	<b>91,795</b>
<b>Net movement in funds</b>		<b>(47,517)</b>	<b>43,568</b>	<b>(3,949)</b>	<b>91,795</b>
<b>Total funds brought forward</b>		<b>170,659</b>	<b>24,316</b>	<b>194,975</b>	<b>103,180</b>
<b>Total Funds Carried Forward</b>	<b>17</b>	<b>123,142</b>	<b>67,884</b>	<b>191,026</b>	<b>194,975</b>

All of the activities of the charity are classed as continuing

The notes on pages 23 to 31 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.

# SQUARE FOOD FOUNDATION

## BALANCE SHEET

YEAR ENDED 31 AUGUST 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	25,658	27,256
<b>Current assets</b>			
Debtors	14	6,162	40,549
Stock		2,000	2,000
Cash at bank and in hand		165,462	135,265
<i>Total current assets</i>		173,624	177,814
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	15	(8,256)	(10,095)
<i>Net current assets or liabilities</i>		165,368	167,719
<b>Total net assets or liabilities</b>		191,026	194,975
<b>The Funds of the Charity</b>	17		
Restricted funds		67,884	24,316
Unrestricted funds		123,142	170,659
		191,026	194,975

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

.....  
Sian Flynn - Trustee

The notes on pages 23 to 31 form part of these financial statements



# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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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 (FRS 102) (effective from 1 January 2019) - (Charities SORP(FRS 102)) and with the Charities Act 2011 as amended by the Charities Act 2022.

- 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) Tangible fixed assets and depreciation - Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	33.3	% straight line
Kitchen Equipment	25	% straight line
Leasehold improvements	10	% straight line

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

- g) 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.

- h) 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 2023

### Income and Endowments From:

#### 3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	27,466	-	27,466	70,772
Grants	1,502	155,973	157,475	109,475
	<u>28,968</u>	<u>155,973</u>	<u>184,941</u>	<u>180,247</u>

#### Donations and Legacies -Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	69,272	1,500	70,772
Grants	2,760	106,715	109,475
	<u>72,032</u>	<u>108,215</u>	<u>180,247</u>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Courses	5,686	-	5,686	6,814
Sale of product	23	-	23	38
Catering services	111,410	-	111,410	141,413
	<u>117,119</u>	<u>-</u>	<u>117,119</u>	<u>148,265</u>

#### Charitable Activities -Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Courses	5,659	1,155	6,814
Sale of product	38	-	38
Catering services	136,146	5,267	141,413
	<u>141,843</u>	<u>6,422</u>	<u>148,265</u>

#### 5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	456	-	456	38
	<u>456</u>	<u>-</u>	<u>456</u>	<u>38</u>

#### Investments prior year - all unrestricted

# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 AUGUST 2023

#### 6 Government Grants

The charity receives government grants, defined as funding from Bristol City Council to fund charitable activities. The total value of such grants in the period ending 31 August 2023 was £13,950 (2022: £54,107). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 August 2023.

#### Expenditure on:

#### 7 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank charges	294	-	294	294
Professional services	3,214	1,225	4,439	633
Software & computer costs	180	-	180	200
Kitchen & sundry equipment & Hire	3,443	288	3,731	4,101
Ingredients	20,656	30,666	51,322	40,426
Salaries	158,501	32,114	190,615	141,970
Outsourced labour	8,810	3,035	11,845	13,135
Insurance	2,258	-	2,258	1,736
Payroll fees	765	-	765	949
Recruitment	145	-	145	395
Rent	24,317	-	24,317	16,946
Office & general administration	679	134	813	1,608
Memberships and subscriptions	1,879	632	2,511	3,092
Travel	879	23	902	1,794
Employee training	701	-	701	300
Miscellaneous	1,482	300	1,782	1,152
Depreciation	8,552	-	8,552	7,046
	<u>236,755</u>	<u>68,417</u>	<u>305,172</u>	<u>235,777</u>

#### Charitable Activities - prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank charges	294	-	294
Professional services	283	350	633
Software & computer costs	200	-	200
Kitchen & sundry equipment & Hire	2,974	1,127	4,101
Ingredients	12,615	27,811	40,426
Salaries	95,907	46,063	141,970
Outsourced labour	12,656	479	13,135
Insurance	1,736	-	1,736
Payroll fees	949	-	949
Recruitment	395	-	395
Rent	16,946	-	16,946
Office & general administration	1,367	241	1,608
Memberships and subscriptions	2,518	574	3,092
Travel	1,785	9	1,794
Employee training	300	-	300
Miscellaneous	1,152	-	1,152
Depreciation	7,046	-	7,046
	<u>159,123</u>	<u>76,654</u>	<u>235,777</u>

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**8 Other**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent examination	579	-	579	526
Accounts preparation	714	-	714	452
	<u>1,293</u>	<u>-</u>	<u>1,293</u>	<u>978</u>

*Other prior year - all unrestricted*

**9 Net incoming resources for the year**

**This is stated after charging:**

	2023 £	2022 £
Depreciation	8,552	7,046
Independent Examiner's fee	579	526
	<u>          </u>	<u>          </u>

**10 Related Party Transactions**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: nil) neither were they reimbursed expenses during the year (2022: nil). No charity trustee received payment for professional or other services supplied to the charity (2022: nil).

The Cookery School CIC donated £10,300 to Square Food Foundation in the year (2022: £828).

During the year, directors of The Cookery School CIC included Luke Sapsed, Rhiannon McVey (resigned from SFF Sept 22) and Catherine Steele (resigned from CSK Feb 2023), who were also trustees of Square Food Foundation CIO in the year.

There were no other related party transactions during the year.

**11 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.

**12** 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.

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

<b>13 Tangible fixed assets</b>	<b>Leasehold Improvement</b>	<b>Kitchen Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	10,572	23,030	700	34,302
Additions	3,428	-	3,526	6,954
At the end of the year	<u>14,000</u>	<u>23,030</u>	<u>4,226</u>	<u>41,256</u>
<b>Depreciation</b>				
At the beginning of the year	1,057	5,758	231	5,989
Charge for the year	1,399	5,758	1,395	8,552
At the end of the year	<u>2,456</u>	<u>11,516</u>	<u>1,626</u>	<u>14,541</u>
<b>Net book value</b>				
At the beginning of the year	9,515	17,272	469	27,256
At the end of the year	<u>11,544</u>	<u>11,514</u>	<u>2,600</u>	<u>25,658</u>
<b>14 Debtors</b>	<b>2023</b>	<b>2022</b>		
	<b>£</b>	<b>£</b>		
Other debtors	6,162	40,549		
	<u>6,162</u>	<u>40,549</u>		
<b>15 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>		
	<b>£</b>	<b>£</b>		
Trade creditors	4,876	4,299		
Pension	-	516		
PAYE	1,889	-		
Accruals	1,291	978		
Deferred income (see note 136)	200	4,302		
	<u>8,256</u>	<u>10,095</u>		
<b>16 Deferred Income</b>	<b>2023</b>	<b>2022</b>		
	<b>£</b>	<b>£</b>		
Balance as at 1 Sept 2022	4,302	4,973		
Resources deferred during the year	200	4,302		
Amount released to income earned from charitable activities	(4,302)	(4,973)		
Balance as at 31 August 2023 (see note 15)	<u>200</u>	<u>4,302</u>		

Deferred income is made up from gift vouchers and courses purchased which have yet to be redeemed.

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**17 Analysis of Charitable Funds**

	<b>01-Sep 2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>At 31-Aug 2023 £</b>
<b>Unrestricted funds</b>					
General fund	110,065	146,543	(229,496)	40,093	67,205
Designated funds:					
Operational costs inc redundancy	33,338	-	-	(3,059)	30,279
Asset depreciation	27,256	-	(8,552)	6,954	25,658
<b>Total unrestricted funds</b>	<b>170,659</b>	<b>146,543</b>	<b>(238,048)</b>	<b>43,988</b>	<b>123,142</b>
<b>Restricted funds</b>					
How to be a Chef	9,887	4,500	(3,842)	(6,045)	4,500
Back in the Kitchen	2,390	2,000	(2,582)	(1,808)	-
Cooking Connections	-	2,000	(2,000)	-	-
Peony Project	2,243	-	(2,243)	-	-
KITS - Food Club	-	84,724	(36,315)	(15,371)	33,038
Welcome Spaces	-	2,003	-	-	2,003
Cabot learning Foundation	-	15,437	(1,640)	(3,506)	10,291
Food Leaders	-	4,219	(1,786)	(2,433)	-
YHH Holiday Classes	-	10,890	(5,653)	(5,237)	-
New Cookery School Kit	7,140	-	(1,225)	(3,428)	2,487
Sovereign Holiday Classes	4,280	-	(4,280)	-	-
Primary Schools Cookery Project	(1,624)	22,500	(5,741)	(2,635)	12,500
Shaping Places	-	2,700	(900)	-	1,800
New IT	-	5,000	(210)	(3,526)	1,264
<b>Total restricted funds</b>	<b>24,316</b>	<b>155,973</b>	<b>(68,417)</b>	<b>(43,988)</b>	<b>67,884</b>
<b>Total funds</b>	<b>194,975</b>	<b>302,516</b>	<b>(306,465)</b>	<b>-</b>	<b>191,026</b>

Note: The transfer from New Cookery School Kit and New IT funds to represents capital expenses now being depreciated over their useful economic life via the designated Asset Depreciation Fund.

Other transfer between restricted and unrestricted funds are overhead costs contributions.

**Purpose of restricted funds**

How to be a Chef	A 12-week vocational training programme for young people aged 16-25 that offers skills for employability and opportunities for progression to further catering-related learning or employment. This intensive programme includes hands-on cooking and work placements in different areas of the food industry. Thank you to our funders Savoy Educational Trust and The Woodroffe Benton Foundation for supporting this programme
Back in the Kitchen	This weekly, drop-in cookery club for older people at risk of social isolation gives a routine, encourages students to leave the house, teaches life skills and skills sharing, builds confidence, and provides vital social opportunities. Students then help to prepare a monthly Lunch Club for the wider elderly community, where everyone sits and eats together to facilitate the creation of peer support networks. Thank you to our funders Francis Winham and Magic Little Grants for supporting this programme

**Purpose of restricted funds cont over.**

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**Purpose of restricted funds cont.**

Cooking Connections	<p>A weekly programme for adults with learning disabilities, where they cook delicious food and learn about healthy eating principles. This course helps students to improve personal and social skills, and to explore progression pathways such as volunteering and work. Thank you to our funder Yellow Wood Foundation for supporting this programme.</p> <p>A weekly programme for adults with learning disabilities, where they cook delicious food and learn about healthy eating principles. This course helps students to improve personal and social skills, and to explore progression pathways such as volunteering and work. Thank you to our funder Yellow Wood Foundation for supporting this programme.</p>
Peony Project	<p>A weekly cookery programme for women trapped in sex work and addiction, which helps them to build trust, self-esteem and confidence through cooking. We teach women cooking skills and recipes and, most importantly provide a nourishing and delicious meal. Thank you to corporate supporter AHMM for their donation towards this programme.</p>
KITS - Food Club	<p>Born during lockdown, the recipe kits provide families on a low income a way to cook together at home with none of the barriers around cost or fear of waste that might usually get in their way. As well as providing a free meal to families in need so that they can put the money they would have spent on food towards their energy bills, Square Food has responded to the fuel crisis by ensuring every kit is a low energy recipe and energy saving advice printed on the keepsake recipe card so that each family is supported beyond the fuel crisis.</p> <p>Thank you to the following supporters and funders of our Recipe Kits project: The Big Give, Feeding Bristol, Quartet, The Nisbett Trust, The Albert Hunt Trust and ASDA Foundation.</p>
Welcome Spaces	<p>Welcome Spaces started as a response to the cost-of-living crisis to provide a free, warm, welcoming space for those experiencing disadvantage. Our Welcome Spaces sessions consist of a group cooking lesson before everyone sits to eat a hot, healthy meal together.</p>
Cabot Learning Federation	<p>Three x 12-week cookery courses for young people aged 16-18 who are in alternative education. Course content is practical and useful and focuses on basic life skills including how to use a knife safely, shopping and cooking on a budget as well as team working, communication and attendance. Thank you to the Hargreaves Foundation for funding this project</p>
Food Leaders	<p>Food Leaders is a collaborative project between some of Bristol's leading food educators and chefs and was born from knowledge that if Bristol is going to tackle food insecurity, there needs to be a sharp increase in the number of people who have the skills and confidence to deliver quality Food Education/cookery lessons in the community. With thanks to Quartet/City Funds (no child goes hungry) and St Monica's for funding this programme</p>
Holiday Classes	<p>Holiday Classes for children ages 7-12 who receive free school meals.</p> <p>The workshops provide opportunities to grow, learn, play, be active and develop personal and social skills. Attending our workshops will help children and young people to gain and build on skills needed to prosper and flourish and enhance their health and wellbeing. The workshops will be free to attend and open to all, encouraging equality and building inclusion. YHH classes are delivered during, Easter, Summer and Winter school holidays. These classes are funding through the Governments Holiday Activity Fund (HAF) programme, delivered by Bristol City Council as Your Holiday Hub (YHH). Square Food Foundation also delivered holiday classes to Sovereign.</p>

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**Purpose of restricted funds cont.**

Primary Schools Cookery Project	The Primary Schools Cookery Project has enabled Square Food Foundation to work with 5 schools around the Knowle West area: Wansdyke, Four Acres, Hillcrest, Knowle DGE and Oasis Connaught. With thanks to support from OVO Foundation
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Shaping Places	Square Food Foundation were successful in applying for 'Shaping Places for Healthier Lives', a new initiative by Bristol, North Somerset and South Gloucestershire local authorities. The vision of of this project is to develop innovative, long-term system changes to improve food security and reduce health inequalities in some of their most disadvantaged communities.
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New IT Equipment	With thanks to the Quartet Express Grant, Square Food Foundation were able to update outdated IT equipment including laptops and desktop equipment to improve office efficiency
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**Purpose of designated funds**

<b>Operational costs inc redundancy</b>	The operational designated fund represents the esitmated value for redundancy and future committed expenses
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<b>Asset depreciation</b>	The asset depreciation fund represents the value of unrestricted fixed assets held on the balance sheet at year end
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**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**18 Analysis of net assets between funds**

	<b>General Fund £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible Fixed Assets	25,658	-	25,658
Cash at Bank and in Hand	97,578	67,884	165,462
Other Net Current Assets/(Liabilities)	(94)	-	(94)
<b>Total</b>	<b>123,142</b>	<b>67,884</b>	<b>191,026</b>

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

	<b>Prior Year Unrestricted Funds 2022 £</b>	<b>Prior Year Restricted Funds 2022 £</b>	<b>Prior Year Total Funds 2022 £</b>
<b>Income and Endowments From:</b>			
Donations and legacies	72,032	108,215	180,247
Charitable activities	141,843	6,422	148,265
Investments	38	-	38
<b>Total</b>	<b>213,913</b>	<b>114,637</b>	<b>328,550</b>
<b>Expenditure On:</b>			
Charitable activities	159,123	76,654	235,777
Other	978	-	978
<b>Total</b>	<b>160,101</b>	<b>76,654</b>	<b>236,755</b>
Net income/(expenditure)	53,812	37,983	91,795
<b>Transfers between funds</b>	<b>32,580</b>	<b>(32,580)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>86,392</b>	<b>5,403</b>	<b>91,795</b>
<b>Total funds Brought forward</b>	<b>41,320</b>	<b>61,860</b>	<b>103,180</b>
<b>Total funds carried forward</b>	<b>131,145</b>	<b>67,263</b>	<b>198,408</b>