

**SQUARE FOOD FOUNDATION**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

**Charity Number 1173323**

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# **SQUARE FOOD FOUNDATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2024**

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# SQUARE FOOD FOUNDATION

## REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Name** Square Food Foundation

**Charity number** 1173323

**Registered office and operational address** The Park, Daventry Road, Knowle, Bristol, BS4 1DQ

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Dr Jacqueline Aldridge	resigned 13/12/2023
Rebecca Cole	
Daniel Farmer	
Sian Pamela Flynn	Co-Chair
Claire Ladkin	appointed 07/11/2024
Ian Thomas	appointed 26/11/2024
Dionne Seagrove	appointed 27/01/2025
Dr Helen Miller	Co-Chair
Dr Joshua Mudie	appointed 24/07/2024
Luke Sapsed	resigned 19/01/2024
Catherine Steele	resigned 06/05/2024
Stephen Wray	resigned 28/01/2025

**Bankers** Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

**Independent Examiners** Jacob Trowbridge MAAT  
Bristol Community Accountants CIC  
The Park, Daventry Road, Bristol, BS4 1DQ

**Pro bono Solicitors** Vesselina Debreva (Associate)  
Shannon Pepper (Trainee Solicitor)  
Gibson Dunn  
2-4 Temple Avenue, London, ECAY 0HB

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# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2024**

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### **Square Food Foundation**

The trustees present the report and accounts for the year ended 31 August 2024.

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 Memorandum and Articles of Association, 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), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as a Charitable Incorporated Organisation (CIO), governed according to the rules of its CIO Foundation Constitution, registered on 7 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 is run by a board of trustees who delegate the day-to-day operations of the charity to the Managing Director.

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#### Introduction

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

As we reflect on the period 1 September 2023 to 31 August 2024, we are saddened by the increasing food insecurity in Bristol and beyond. At the time of writing 1 in 12 (7.9%) households have experienced moderate to severe food insecurity. One of the wards that Square Food Foundation serves is Filwood, where 7% of households report living with severe food insecurity compared to 3.2% in the wider Bristol area<sup>1</sup>. Primarily this has been driven by the fuel and cost of living crisis as well as the negative legacy of the Covid 19 Pandemic. As we respond to the increasing needs of our students and beneficiaries, it's evident that the work of Square Food Foundation has never been more needed. Our strategic objectives (see below) as set out in our Business Plan 2022-2025, remain as relevant today as they did in 2022 and continue to be our framework for delivering life changing food education programmes.

#### OBJECTIVES AND ACTIVITIES

Square Food Foundation Strategic Objectives for 2022-2025:

- Develop a meaningful programme of work for Primary Schools that will provide children, staff, and families with the confidence, knowledge, and resources to embed food education into the school day
- Build up a portfolio of fully evaluated, off-the-shelf community food education programmes, that are suitable for a wide range of hard-to-reach groups
- We will develop a portfolio of professional training programmes (that incorporate cooking and teaching) that we'll deliver to cooks and teachers across the city
- Take part in local and national conversations around food education and its place in the wider food system
- We will partner with other organisations to scale up and extend food education beyond SFF's own capacity.
- We will engage in a continuous process of improvement to meet the needs of our stakeholders.
- We will grow our supporter base to raise awareness and core funds and continue fundraising for project costs through trusts and foundations.

Our strategic Objectives are underpinned by our Theory of Change which you can read about on the next page.

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<sup>1</sup> Bristol City Council JSNA Health and Wellbeing Profile 2024/25



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At the time of writing this report we are busy preparing our Strategic Objectives for 2025-2028. Using current objectives and our Theory of Change (which itself is also due to go under then lens of review and scrutiny in conjunction with the Business Plan) as our guiding principles, we are scrutinising each objective to ensure they are:

- Fit for purpose against today's landscape;
- Embedding the skills and knowledge we have gained over the last 3 years to improve the services we deliver;
- Reflecting what our students and beneficiaries have told us they want and need;
- Delivering meaningful and long-lasting impact to our students and beneficiaries;
- Measurable and sharable: Improving our evaluation methodologies to enabling us to share our impact more widely and in turn support other food education organisations in Bristol; and
- Aligned to other Bristol based food strategies i.e. Feeding Bristol's Food Equality Strategy and Bristol Good Food 2030.

As you continue to read on, you'll have the opportunity to discover the impact we've made during this period. We are immensely grateful to all our funders and supporters who have made our work possible.

#### **Charitable objects**

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.

#### **Our Theory of Change**

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

#### **Our intended impact is stated as:**

- A reduction in physical health inequality;
- Choosing to have a healthier community;
- A reduction in social isolation and exclusion;
- A reduction in the number of people living in, or at risk of, food poverty; and
- A reduction in the number of young people who are unemployed and dependent on governmental support.

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### The steps needed to bring about change:

- Free/affordable cookery classes which provide cooking skills which support being able to cook and eat nutritious meals and exposes people seasonality, provenance, different food cultures and new foods and tastes;
- A safe welcoming space, removing anxiety about learning, providing life skills, personal development, employability skills and opportunities for supportive conversations;
- Working with local primary schools and teachers to support them to embed a positive food culture that becomes part of the everyday life of the school; and
- Working with relevant projects to bring about national change.

### Aims and intended impact

Square Food Foundation (SFF) aims to reduce food insecurity 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.

We are based in Knowle West, South Bristol, an area of multiple deprivation, and work with some of the community's most marginalised groups who have an increased risk of living with food insecurity. Primarily we work with young people not in education, employment or training, older adults at risk of becoming isolated, adults and children with additional needs, primary school children (and their families) on Free School Meals.

By equipping people with the life skills, knowledge, confidence to cook, to know where their food comes from, and to believe in their rights to advocate for a more equitable food system, we can improve healthy eating, diet-related ill health and mental wellbeing.

We are aware that access to support services and education remains a huge barrier for lots of people. Having access looks different to everyone, therefore at Square Food Foundation we work hard to create an inclusive and accessible teaching environment. All our classes are free or heavily subsidised and we pride ourselves in creating a friendly and welcome welcoming space which starts from the first point of contact with a member of the team. Since the middle of 2024 we have been adapting our Cookery School to increase wheelchair accessibility as well as make improvement for neurodivergent people. We'd like to thank the Bristol City Council's Community Resilience Grant which has allowed us to make these improvements.

Continuing to be a vital part of the Square Food Foundation offering our catering business is growing from strength to strength. In addition to creating delicious, beautiful and original food with ingredients from local and sustainable farmers, growers and producers, we have been able to provide real life work-based training for our students who attend our employability programme, How To Be A Chef.

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The experience the students receive working in our catering prep kitchen and onsite during events elevates their learning far beyond the classroom and support the students to grow in confidence and self-esteem, both vital when entering the workplace.

Having the ability to offer catering as part of the Square Food Foundation package, enables us to meet the needs of our socially responsible clients and, we hope, in turn grow our supporter base to have a positive impact on our fundraising strategy. All profits directly related to catering events go to fund Square Food Foundation's food education work in the community.

We would like to thank the following funders who have made it possible for Square Food Foundation to continue to work towards reducing food insecurity and improve health inequalities for Bristol and beyond

- The Linbury Trust for funding our How To Be A Chef programme and provided core funding for organisational resilience
- The Marchants Trust for funding our How To Be A Chef programme
- The 29<sup>th</sup> May 1962 Charity for funding our How To Be A Chef programme
- St Monica's Trust for funding our Back in the Kitchen Programme
- The Grateful Society for funding our Back in the Kitchen programme
- The Wesleyan Foundation for funding our Cooking Connections programme
- The Big Give for funding our Recipe Kits
- Feeding Bristol/The Household Support Fund for funding our recipe kits and our Welcome Spaces monthly sessions
- St Stephen and St James Trust for funding our recipe kits
- The National Lottery for funding our recipe kits
- Knowle West Alliance for funding our recipe kits
- The Hargreaves Foundation for funding our programme with Cabot Learning Federation
- OVO Foundation for funding our work with Primary Schools
- Bristol City Council for funding equipment to improve accessibility
- Bristol City Council for funding holiday classes for children who are in receipt of Free School Meals
- Health Foundation (HF) in partnership with the Local Government Association for funding the Shaping Places for Healthier Lives project



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### ACHIEVEMENTS AND PERFORMANCE

Our programmes: 1 September 2023 – 31 August 2024



**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. Once a month, participants batch cook meals for those who are isolated and there is also a monthly lunch club for those who would like to come for a meal and not cook (though often this acts as a gateway to joining the cooking class).

**Length:** All year

**Number of students:** 10 -12 participants each week

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**What our students say:**

"It's the most important part of the week for me."

"Since joining the class, I've lost weight and feel more healthy."

**What our teachers say:** We have a great group of 10 regulars who have welcomed in new members. We started batch cooking meals for the community which has brought the group closer and given them a sense of responsibility and a positive feeling about supporting others.

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**Supported by:** St Monica's & The Grateful Society

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**Course name:** Cooking Connections

**Beneficiaries:** Adults with learning disabilities and / or mental health challenges who face barriers to cooking independently

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

**Length:** 2 x courses per year

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

**Impact:**

- 100% of students have shared a recipe they learnt at Square Food Foundation
- 100% of students feel more confident committing to a programme
- 100% of students feel more confident in their ability to learn

**What our students say:** *"Thoroughly enjoyed the course and planning to volunteer to help others I feel more confident, all the staff was really helpful explaining things, really good set of people I was working with, kitchen was a nice layout, more than enough equipment, very clean, it was good. It was really good for where I'm at in my life right now"*

**What our teachers say:** A small group of students who have used the course to expand their food and cooking knowledge. Attendance on both courses was really good, and students came with enthusiasm to learn the skills and gain confidence to help them make changes to their diets resulting in them all now cooking more and even cooking for friends/family members.

**Supported by:** Quartet - Wesleyan programme

**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 feel more confident using a sharp knife
- 100% of students feel more confident meeting new people and in themselves
- 100% of students feel more confident committing to a programme

**What our students say:** *"I loved all of the cooking. I have learnt more skills to cook healthy foods. I will be interested in more cooking courses." "I have really enjoyed meeting new people and getting to know the staff and all the food I have tried."*

**What our teachers say:** A brilliant programme that had a real impact on both support worker and person in care. It really solidified the importance of working together.

**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 per course

**Impact:**

- 100% of students say their mood has improved
- 100% of students have cooked for friends and family
- 100% of students have shared a Square Food Foundation recipe

**What our students say:** *"I have re-made pretty much everything we've learned at home and really enjoyed practicing them."*

**What our teachers say:** Students are consistent and arrive on time and are keen to get started. They are engaged and enjoy trying new foods, learning and practicing new skills.



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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 sixth 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 23), 9 students (Feb – April 24)

**Impact:**

- 100% of students feel more about attending new groups and meeting new people
- 100% of students feel more confident in their ability to learn and themselves
- 100% of students say that as a result of the course, they feel more motivated to seek employment in the food industry/hospitality.
- 100% of students say that as a result of the course, they have improved employment opportunities
- 100% of students say they have learnt transferable skills

**What our students say:**

*"I have a job - SFF has helped me to find employment opportunities which is fantastic."*

*"It was such a lovely experience, and the programme gave me more than what I had imagined I would get out of attending it. Not only it helped me learn cooking skills, I get a lot of knowledge about food and the food industry. I also get to know people and gained information on my career development. I am very thankful to Charlotte and Stu who are our teachers. They not only gave me confidence but also knowledge to build up my career and life."*



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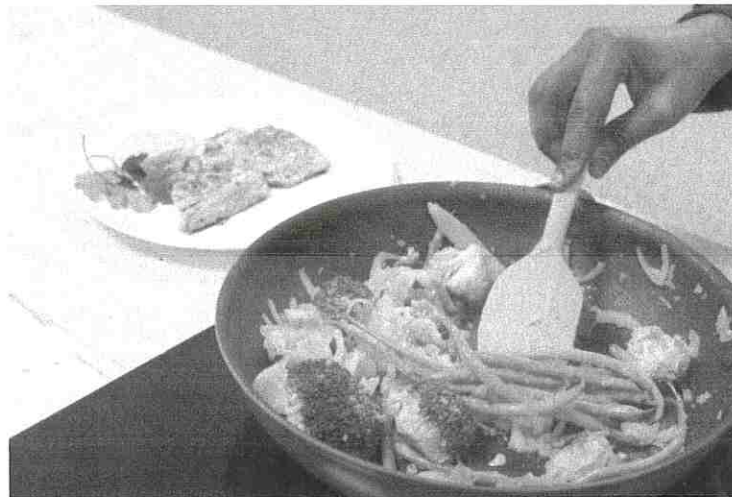
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### What our teachers say:

We had quite a few students drop out in the sept 23 programme – the group that stayed on however really worked well together and developed some excellent skills and opportunities for work. The Feb 24 cohort was well attended and the group bonded quickly. Some real interest in work opportunities and 90% of students went on to get work including one gaining employment in SFF catering.

**Supported by:** The Linbury Trust, Jolly Hog and Bristol 247

**Course name:** Food Leaders



**Beneficiaries:** Training individuals who are currently working with groups/people who may be experiencing food insecurity.

**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:** 5 weeks

**Number of students:** 6

**Impact:**

- The principles of how to set-up a cookery class and what makes an engaging session, knife skills and essential health and safety
- How to work in different settings, often without a kitchen and including outdoors
- Inclusive sessions: how to work with people of different ages and abilities
- Celebrating food stories and cultures and considering culturally appropriate food
- Cooking for large numbers; scaling up, organising time and making sure batch cooking and community meals are safe.

### What our teachers say:

Building confidence and skills to help those who support children who receive free school meals in the school holidays has enabled us to increase our reach across the city. The participants have been enthusiastic and embraced the opportunity to be able to deliver better support.

**Supported by:** Bristol City Council Holiday Activity Fund

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**Course name:** Food Leaders E-Learning Course

**Beneficiaries:** Training individuals across the country who are currently working with groups/people who may be experiencing food insecurity.

**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. This course is primarily for anyone who can't attend a course in person so instead complete it by watching videos and answering questions.

**Length:** Ongoing

**Number of students:** 71

**Impact:**

- The principles of how to set-up a cookery class and what makes an engaging session, knife skills and essential health and safety
- How to work in different settings, often without a kitchen and including outdoors
- Inclusive sessions: how to work with people of different ages and abilities
- Celebrating food stories and cultures and considering culturally appropriate food
- Cooking for large numbers; scaling up, organising time and making sure batch cooking and community meals are safe.

**What the students say:**

"Thank you! I am very grateful to be given this opportunity."

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**Course name:** Schools

**Beneficiaries:** Primary + Secondary School children

**Aims and objectives:** A comprehensive programme of food and cookery activities designed to bring cooking into the classroom and promote good food as a way of life for the entire school community. By engaging with children and their families who face multiple disadvantages, the project aims to teach basic principles of healthy and sustainable eating, the benefits of cooking from scratch, and inspire a lifelong love of food and cooking that is beneficial for the planet.

**Impacts:**

- 620 children have participated in free hands-on cookery classes, learning to cook nutritious meals, trying new foods, and understanding sustainable food choices.
- 13 teachers have been supported to foster a positive food culture in schools, emphasizing healthy eating and planet-friendly food choices.
- The program has not only improved cooking skills but also boosted self-esteem and a sense of community, aiming to instil a lifelong interest in beneficial food choices.
- Relationships with local schools have been strengthened, ensuring continuation of this work.

**Length:** Varied

**Number of schools:** 4 schools (Christ the King, Oasis Connaught, Daventry Road, Knowle Park)

**What the schools say:**

From a school: "The children thoroughly enjoyed themselves and it was lovely to see them taking part in something that they don't always have the opportunity to do. The session ran perfectly and we felt it was delivered in a way that the children could really understand what they needed to do. Thank you for the work that you do, the children would not normally be able to take part in cooking lessons so you are providing valuable life lessons that will stay with them beyond their school life. We have particularly enjoyed seeing the children learn about healthy eating habits as this is so important. We were also pleased to see that the recipes were mostly all vegetarian and the children were learning about eating food that is good for the planet and climate change."

From students: "I loved cooking and my favourite one we done was the flat bread and it inspired me to cook more." "I look forward to cooking every Friday, I love it. The team is so kind and nice."

**What our teachers say:** Working in the Hub we taught over 800 children in that period. The classes were really successful, and we had wonderful anecdotal feedback from both teachers and students. It did have an impact on our capacity and resources and something we will need to consider if we work with schools again.

**Supported by:** OVO Foundation



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### 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 150 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 instil 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 instil a lifelong love of food

**Impact - number of kits:** We send c.150 kits every week for 49 weeks of the year. This equated to 7,444 recipe kits for 2023-2024 (or 29,776 meals!)

#### What our beneficiaries say:

"We would...like to say a very big thank you for all your 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." (Primary School)



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**What our teachers say:**

The kits enable us to reach so many more people than we can accommodate in the kitchen. We were delighted and touched to be invited to Knowle Park Primary school's (who receive recipe kits) final assembly where we were presented with some beautiful thank you cards the children had made and a cheque for £181.45p which the children had raised through a plant sale. They decided to give the money to Square Food Foundation as a thank you for the recipe kits

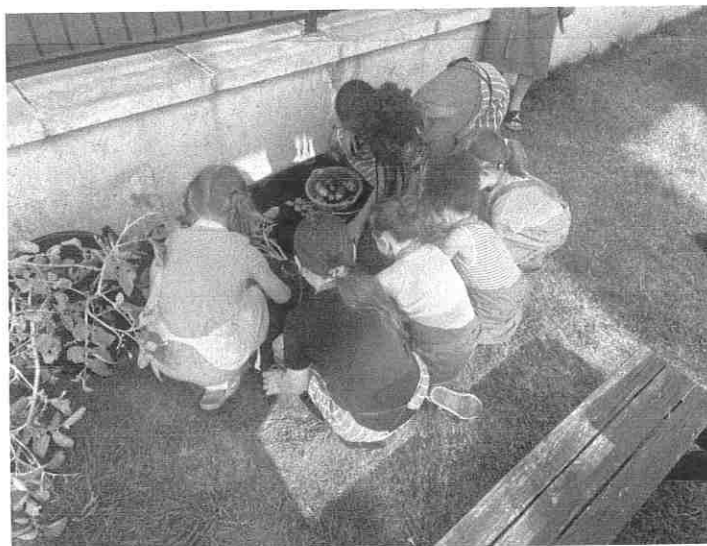
**Supported by:** Feeding Bristol, Quartet, The Albert Hunt Trust, ASDA Foundation and to all who supported through The Big Give Christmas Challenge Campaign including, The Nisbet Trust, Burges Salmon, Mark Calvery, Downfield Investments, Alastair Sawday, Iain Boyd, AgileChili, The Madison Foundation and Dormywood Trust.

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

**Beneficiaries:** Children aged 6-11 who receive benefits-related 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. We also taught 4 classes at Redcatch Community Garden

**Length and number of students:**

- Christmas: 2 x sessions, 12 children per session
- Easter holiday: 4 x sessions, 10 children per session
- Summer holidays: 16 x sessions, average of 10 children per session

**What our students say:**

*"Thank you for asking [young person] 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:**

The sessions are a safe space for children to experiment with flavours and try new things. We've noticed giving them ownership and choice over certain elements of recipes e.g. toppings to put on their homemade pizzas

**Supported by:** Bristol City Council

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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:** 4 sessions

**Number of students:** 15 - 20 per session

#### What our students say:

*"It's an opportunity to be together as a family and spend real quality time with one another."*

*"At home we all do our own things or there's always something to get on with but here we can just be together".*

#### What our teachers say:

Welcome Spaces encapsulates everything we are about. People from all ages and backgrounds coming together and cooking a meal for each other.

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

### Project name: Slow Cooker Club

**Beneficiaries:** Vulnerable, low-income families in South Bristol

#### Aims and objectives:

To empower families to create nutritious meals and build cooking confidence through the use of a slow cooker. We delivered the ingredients each week and the teacher offered guidance via a WhatsApp group where participants also shared their results with each other.

#### Impact:

- 100% of participants said that having a slow cooker enabled them to try new recipes and ingredients;
- 100% of participants said that having a slower cooker meant they ate more vegetables;
- 100% of participants said that using a slow cooker to cook a meal saved them time.

**Length:** 6 weeks

**Number of students:** 10

#### Feedback:

*"It really helped with my youngest son as he doesn't eat a lot of things because he doesn't like things to wet so having learnt new ways to cook he now eat loads healthier and enjoys things more to"*

*"It was great for the school week where it can be hard to make a healthy meal quickly for the children when they are hungry after school and felt like someone else had made me tea so was a pleasure to eat myself"*

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*"Involved our child in cooking more, enjoyed trying a new way of cooking. Also enjoyed discussing how food cooked in the slow cooker tasted different and because it was new it encouraged our 5-year-old to try more veg. Enjoyed being able to prep dinner in the morning before a day out on the weekend."*

**What our teachers say:**

As I delivered the meals kits to the residents at their homes it was a great opportunity to talk face to face. Some participants shared with me that they had never cooked a meal with fresh ingredients. Some had only ever purchased food from the frozen section of supermarkets and didn't know that the ingredients we were using were accessible in all major supermarkets.

**Supported by:** Bristol City Council

**Project name:** Community Resilience Project

**Project Title:** Creating accessible and sustainable Food Education to create stronger, more connected communities

**Beneficiaries:** All learner and user of the Square Food Foundation Cookery School.

The project will enhance the facilities and resources available to all groups visiting SFF including young people NEET, older adults at risk of becoming isolated, children and families, people at risk of homelessness and the wider community at the centre

**Aims and Objectives:** Improve accessibility for wheelchair users through adjustable tables, hobs and ovens. By improving accessible cooking facilities for wheelchair users, SFF classes will be more inclusive to the wheelchair community and improve the experience of classes.

**Length:**

**Supported by:** Bristol City Council



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### **Other Projects**

#### Community Classes and Events

Over autumn and winter, we delivered four BADDs (Oct, Nov, Jan, Feb) classes. These sessions are for young people and children who have Down's syndrome to cook together and for parents to work together and build a support network. We delivered two sessions for Active Recovery (Feb, May), a group of adults who suffered trauma in childhood. The staff have worked hard with the group facilitators to ensure the kitchen is a safe and welcoming space for the group who are very sensitive to new situations and new places and subsequently, these classes have become important to the group and the group facilitators. In July, we were delighted to be involved in The Park Centre Fun Day where we made and cooked over 80 pizzas with the local community.

#### Professional Development/Training

The team has been commissioned to deliver various training programmes during the year. In September and October, we delivered cookery training to Home Start volunteers who provide extra support to families. Our teachers delivered four sessions over two Food Leaders courses at Coexist Community Kitchen, focusing on how to set up and deliver a cookery class and batch cooking. In March we worked with cooks from Milestones residential homes on how to cook food suitable for residents with dysphagia (difficulties with swallowing).

#### Private Classes + Team Building:

In October we were delighted to deliver a teambuilding for the staff at Belgrave School. The team batch cooked meals to take away and also prepared a meal for the team to eat together after the session. In December, we were asked to do a 'Masterclass' to celebrate the 18<sup>th</sup> Birthday of someone who attended our Adults and Children's Classes when he was younger. We forged a new relationship with Lockton Insurance who arranged to come in and batch cook meals for the local community and build recipe kits, and we delivered a Christmas Gifts cooking class for Clifton Golf Club who made us their charity of the year. In addition, we welcomed back Airbus and Ovo for team building sessions.

#### Paid for Children's Classes

We delivered two of our very popular Adults and Kids Christmas Gifts Classes in December. In June, children from Redmaids School joined us for Middle-Easter inspired cookery.

#### Representation at Events

There were many food-related events during the year, and the team ensured SFF was represented at as many as possible. In September, we hosted an event which was part of Planet Local Summit, a conference exploring localisation as a strategy for food system change on a local level. where Zac Goldsmith was in attendance. In June, members of the team each represented SFF at various events forming part of Feeding Bristol's Food Justice Fortnight. Events included a networking event, a panel discussion on Food as a Language, and a lunch and learn with a local GP focusing on social-prescribing food. Something noticed by the team was a lack of representation of people with lived experience. In response to this, when SFF was invited to take part in a panel discussion at Feast On food festival, Becky Lane who is a volunteer and local resident with lived experience of food poverty and the organisation's services, represented us.

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# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 AUGUST 2024**

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#### Volunteer/Work Experience

We provided four school students with work experience where they helped out with classes, built recipe kits and helped make staff lunch. In addition, we welcomed two students from the University of Gastronomic Sciences to the kitchen for them to help with and experience different classes and to learn more about different organisations supporting people experience food poverty in Bristol. In March, we celebrated our amazing regular volunteers by inviting them to an evening of cooking with us.

#### **Our Team**

Our team of paid staff continues to exceed all expectations in terms of their commitment, capacity and ideas. This year we had 15 paid staff all working on part-time contracts.

Barney Haughton – Founding Director  
Eloise Morton – Managing Director (Maternity Leave)  
Sophie Jerrold - Managing Director (Maternity Leave Cover)  
Charlotte Fife – Head of Community Cookery  
Dan Ford - Kitchen Manager and Cookery Teacher  
Alice Morrison – Head of Fundraising and Communications  
Nic White – Operations and Volunteer Coordinator  
Jenny Smith – Cookery Teacher and Project Support  
Lucy Kane – Events and Marketing Manager  
Abby Skuse-Denley – Community Cookery Teacher  
Lucy Dodd – Community Cookery Teacher and Project Support  
Zinnia Murdoch – Cookery School and Kitchen Assistant  
Charlie Veitch – Cookery School and Kitchen Assistant  
Stuart Seth – Head of Event Catering  
Sabrina Shirazi – Events Manager

Our staff have consistently gone above and beyond to deliver a diverse range of activities, both in and out of the kitchen. Their enthusiasm and dedication to growth have been evident as they embraced training opportunities and upskilled in several key areas. This includes expanding their knowledge of mental health, deepening our understanding of what it means to be an anti-racist organisation, and pursuing various other professional development initiatives. Their commitment to continuous improvement strengthens our ability to serve the community effectively.

#### **Training**

This was the first year that additional professional development focused training was formally undertaken at a whole organisational level. In April 2024, key staff attended an external Inclusivity Inc. training day at Burges Salmon, focusing on making services more inclusive for Disabled individuals and ensuring accessible policies and processes. In May, staff participated in a Food & Mood workshop led by Megan Mehnert, followed by an EDI training session, Race Ahead, in June. This course offered a non-judgmental look at systemic racism in the UK, its historical roots, and its effects on mental health. In July, staff also completed Mental Health First Aid (MHFA) training, with another Food & Mood workshop planned for November. Furthermore, all staff were encouraged to engage with an external mentor and/or trustee mentor to support individual CPD progression.



# SQUARE FOOD FOUNDATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

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Articles:

[Inclusive Workplaces by Sophie Jerrold](#)

[Anti-Racism by Sophie Jerrold](#)

### **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 began to look at our growing pool of potential supporters via new corporate supporters. 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.

### **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 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 and Kitchen, CIC**

The Cookery School and Kitchen, CIC continued to trade in its new location in Filwood Community Centre. The Cookery School and Kitchen, CIC provides 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.

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During the year, the trustees authorised The Cookery School and Kitchen, CIC to be able to trade under the name Square Food Foundation Event Catering, to enable strategic alignment of our brands.

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As well as providing income through a 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 donations.

## **SQUARE FOOD FOUNDATION**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2024**

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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 23/24 HTBAC graduates have gone on to become part of our paid team of chefs and front of house staff for The Cookery School and Kitchen, CIC.

#### **Fundraising**

As a registered charity, we work diligently to raise funds that support our mission and maximize our impact. We do this by applying for grants from trusts and foundations, inspiring individual donations, and partnering with corporate supporters. Regular donations from our monthly givers provide us with a stable, reliable income, allowing us to plan with confidence.

To ensure Square Food Foundation remains a viable business we have been working hard to ensure our income streams are diversified (see above), our mission and impact are clearly understood through increased communication with our audience and stakeholders. We are pleased that our hard work is paying off and we are seeing increases in public donations, support for catering, and increased success in large trust and foundation bids.

This year, we held our inaugural fundraising event at the stunning Yeo Valley HQ in North Somerset and further diversified our revenue streams by launching a new Corporate Membership Club. The Big Give Campaign was a success, helping us expand our individual donor base and secure more regular monthly supporters.

We have also focused on securing multi-year funding partnerships, successfully gaining investment for several key programmes and activities. One of our most notable achievements was winning a three-year grant from The Linbury Trust for our flagship How To Be A Chef programme. This included support for a Research & Development element, essential in improving outcomes, strengthening our evaluation processes, and broadening recruitment efforts.

#### **FINANCIAL REVIEW**

It has been yet another successful year for Square Food Foundation from a financial perspective. Through the hard work of our staff, our income has increased to £461,279 (2023: £302,516), with the majority of this (£276,163) being raised through trusts and foundations in the form of grant funding (2023: £157,475). A significant proportion of this relates to funding from the Linbury Trust, mentioned earlier in this report, who generously awarded a multi-year grant to fund the How to Be a Chef programme, for which £70,000 of income was recognised in the current financial year.

Our expenditure rose from £306,465 in 2023 to £339,686 in 2024. The majority of the increase is due to increased staff costs, as we have developed and strengthened the staff team over the year in order to be able to deliver on the commitments we have made to our grant funders and to our beneficiaries.

Our cash position has strengthened, with a bank balance of £261,437 at the end of 2024 (2023: £165,462). This is important as we move into 2025 and tough financial conditions for charities of our size. We have planned a small budget deficit for 2025, which is mainly the result of planned spending down of our restricted funds, which is detailed further in the Reserves policy.



# SQUARE FOOD FOUNDATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 AUGUST 2024

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#### Reserves policy

At 31 August 2024, Square Food Foundation had total funds of £312,610 (2023: £191,027), comprising restricted funds of £147,376 (2023: £67,884), and unrestricted funds of £165,244 (2023: £123,143). Restricted funds comprise a number of grants, primarily restricted towards the delivery of our core activities, as detailed in note 16.

The trustees have a designated fund representing the net book value of the charity's fixed assets. Depreciation expense is charged to this fund each year, and the fund will be spent down in line with the depreciation of the assets. In the prior year, we held an operational costs designated fund. We have moved this fund back within our unrestricted funds to better align with the requirements of the SORP and calculate our required free reserves inclusive of these operational costs.

Free reserves of the charity at 31 August 2024 were £128,934. The charity's reserves policy is to hold an amount in reserve in order for it to be able to meet certain commitments should they fall due, including estimated wind-up costs for the charity, and the ability to run between 2 and 5 programmes for 1 year (including staff costs and related overheads). The trustees estimate that the required reserves position to achieve the above requirements is an amount between £60,000 and £105,000. At 31 August 2024, the free reserves are above the reserves target however, as noted in the financial review, we are planning to run a small deficit in 2025 in order to spend down our additional reserves through the delivery of more programmes which will support those in the greatest food-need.

#### Financial security and planning for the future

As part of our annual financial and fundraising review the trustee and senior leadership team have reviewed the outputs from the 2023 strategy review and concluded that the strategic plan remains appropriate for the current year. Our strategy includes:

- Supporting the continued growth of The Cookery School and Kitchen, CIC, to enable it to provide a gift-aid donation of its profits;
- Leveraging public donations through a solid monthly donor campaign, in addition to large annual appeals such as the Big Give;
- Partnering with larger corporate organisations in Bristol and the wider area, who support and fund our programmes; and
- Building on our evaluation and impact reporting to enable us to attract larger and longer-term grants.

#### Opportunities and future plans

As mentioned in the introduction, at the time of writing we are busy preparing our Business Plan for 2025-2028. This is an exciting time for Square Food Foundation, as we reflect on the last 3 years, we feel more determined than ever to create a Business Plan which delivers lifechanging results for the people who need it the most.

## **SQUARE FOOD FOUNDATION**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 AUGUST 2024**

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The Business Plan for 2025-2028 will include strategy on how we are diversity and increase our income streams, creating easy access opportunities for anyone who want to support Square Food Foundation's ground-breaking food education work. We hope to invest in additional capacity to help all our stakeholders clearly understand our vision, mission and impact. We will improve on internal operational structures to improve efficiency, both for our team and our stakeholders.

We will be looking to align our strategy to the city-wide food insecurity strategies. This will allow Square Food Foundation to work collaboratively with other food education organisations to collectively make a positive change in Bristol.

We can't wait to share this plan more widely in the Autumn of 2025.

To support the evaluation strategy section of the 2025-2028 Business Plan, in 2024 we redesigned our evaluation framework to make it easier for our students to complete. Our evaluation centres on our Theory of Change and evaluates our impact across what we see as the key issues we are hoping to address:

- Lack of food knowledge and cooking skills result in poor nutritional choices, limited diet and poor health outcomes
- People 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 are excited to start using the data produced from our evaluation methods to produce our very first impact report in the spring of 2026.

# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2024**

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### **Challenges**

As noted in the financial review, financial conditions are tough for all businesses, and charities are no exception. Charities locally and nationally are all reporting an increased need for their services, which driving demand and putting pressure on grant making organisations, who are reporting applications far exceeding the total amount available.

Thankfully Square Food Foundation has a robust strategy in place to ensure that we remain financially viable and continue to deliver our services to our community. Our income and fundraising strategy includes:

- Focusing on securing multi-year grants for all our core programmes. Not only does this provide financial stability, it reduces the cost burden of submitting multiple applications, allowing us to use our resources to more wisely;
- Continuing to grow our Corporate Membership Club which provides socially minded business in Bristol to support the work of Square Food Foundation by donating an annual amount towards our core programmes;
- Strengthening the proposition of our events catering offering. Ensuring that all customers are aware of where their money goes, as well as offering opportunities to support us further
- Increasing individual donation via our local giving page by creating a meaningful and through provoking marketing campaign; and
- Additional investment into evaluation, communication and impact. Allowing Square Food Foundation to clearly demonstrate its impact to further help across all fundraising efforts.

We feel confident that together with our new Business Plan and clearer methods of demonstrating our impact we are not only going to be able to withstand these current tough conditions and continue to grow.

### **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.



# **SQUARE FOOD FOUNDATION**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2024**

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### **STATEMENT OF RESPONSIBILITIES OF TRUSTEES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

If the Charity is wound up, the trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.



# SQUARE FOOD FOUNDATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

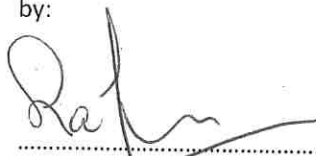
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### Independent examiners

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.

Jacob Trowbridge of Bristol Community Accountants CIC was appointed as the charity's independent examiner during the year.

The report was approved by the trustees on 20 May 2025 and signed on their behalf by:



Sian Flynn - Trustee



Joshua Mudie - Trustee

## SQUARE FOOD FOUNDATION

### INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 AUGUST 2024

I report on the accounts of the charity for the year ended 31<sup>st</sup> August 2024 which are set out on pages 29-41.

#### 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 charity'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 charity 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.

Jacob Trowbridge MAAT



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

27 MAY 2025

# SQUARE FOOD FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	55,542	318,261	373,803	184,941
Charitable activities	4	80,845	5,770	86,615	117,119
Investments	5	861	-	861	456
<b>Total</b>		<b>137,248</b>	<b>324,031</b>	<b>461,279</b>	<b>302,516</b>
<b>Expenditure on:</b>					
Raising funds		30,035	-	30,035	35,033
Charitable activities		89,507	220,144	309,651	271,432
<b>Total</b>	7	<b>119,542</b>	<b>220,144</b>	<b>339,686</b>	<b>306,465</b>
<b>Net income/(expenditure)</b>		<b>17,706</b>	<b>103,887</b>	<b>121,593</b>	<b>(3,949)</b>
Transfers between funds	16	24,395	(24,395)	-	-
<b>Net movement in funds</b>		<b>42,101</b>	<b>79,492</b>	<b>121,593</b>	<b>(3,949)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>123,143</b>	<b>67,884</b>	<b>191,027</b>	<b>194,976</b>
<b>Total funds carried forward</b>	16	<b>165,244</b>	<b>147,376</b>	<b>312,620</b>	<b>191,027</b>

All of the activities of the charity are classed as continuing. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Expenditure has been restated for reclassification between SoFA headings. Total expenditure is not affected.

The notes on pages 31 to 41 form part of these financial statements.

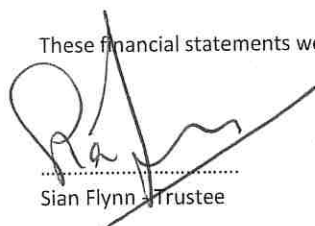
# SQUARE FOOD FOUNDATION

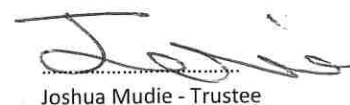
## BALANCE SHEET

YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	36,310	25,658
<b>Current assets</b>			
Debtors	13	21,451	6,163
Stock		2,000	2,000
Cash at bank and in hand		261,437	165,462
<i>Current assets</i>		<u>284,888</u>	<u>173,625</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	14	(8,578)	(8,256)
<i>Net current assets</i>		<u>276,310</u>	<u>165,369</u>
<b>Net assets</b>		<u>312,620</u>	<u>191,027</u>
<b>Funds</b>	16		
Restricted funds		147,376	67,884
Unrestricted funds		165,244	123,143
		<u>312,620</u>	<u>191,027</u>

These financial statements were approved by the trustees on 20 May 2025 and are signed on their behalf by:

  
Sian Flynn - Trustee

  
Joshua Mudie - Trustee

The notes on pages 31 to 41 form part of these financial statements.



# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 1 General information and basis of preparation

- a) Square Food Foundation is a charitable incorporated organisation (CIO) limited by guarantee registered in England and Wales. The registered office address is The Park, Daventry Road, Knowle, Bristol, BS4 1DQ.
- b) 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.

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

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

### 2 Accounting Policies

- a) Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. Where donors stipulate the charity will receive donations over multiple years, income is recognised in line with the donations schedule.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

- b) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

- c) Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.
- d) Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

- e) Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of total costs as follows:

	2024	2023
Raising funds	9%	11%
Charitable activities	91%	89%

## SQUARE FOOD FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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#### 2 Accounting Policies (continued)

- f) 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.
- g) Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.
- h) 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.
- i) 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:

Office equipment	33	% straight line
Kitchen equipment	25	% straight line
Leasehold improvements	10	% straight line
Motor vehicle	25	% straight line

Assets are capitalised when the purchase price exceeds £1000

- j) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due
- k) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- l) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- m) 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.
- n) The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SoFA.
- o) Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the period end.
- p) In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation as described in note 2(i) above.

# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations	20,042	42,098	62,140	27,466
Grants	-	276,163	276,163	157,475
Corporate membership club	35,500	-	35,500	-
	<u>55,542</u>	<u>318,261</u>	<u>373,803</u>	<u>184,941</u>

*Donations and legacies - prior period*

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

### 4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Courses	1,472	-	1,472	5,686
Sale of product	-	-	-	23
Catering services	79,373	5,770	85,143	111,410
	<u>80,845</u>	<u>5,770</u>	<u>86,615</u>	<u>117,119</u>

*All income from charitable activities was unrestricted in the prior period.*

### 5 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	861	-	861	456
	<u>861</u>	<u>-</u>	<u>861</u>	<u>456</u>

*All income from investments was unrestricted in the prior period.*

### 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 2024 was £80,186 (2023: £13,950). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 August 2024.



# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 7 Total expenditure

	Raising funds £	Charitable activities £	Support costs £	Governance costs £	Total 2024 £
Staff costs	18,347	132,527	59,868	-	210,742
Outsourced labour	-	2,199	-	-	2,199
Employee training	-	-	3,715	-	3,715
Ingredients	-	45,558	-	-	45,558
Kitchen equipment	-	8,021	-	-	8,021
Travel and subsistence	-	848	-	-	848
Rent	-	-	28,125	-	28,125
Bank charges	-	-	228	-	228
Software and computer costs	-	-	203	-	203
Office expenses	-	-	4,259	-	4,259
Professional services	-	-	14,969	602	15,571
Subscriptions	-	-	1,922	-	1,922
Miscellaneous	-	-	1,014	-	1,014
Insurance	-	-	3,061	-	3,061
Depreciation	-	-	14,220	-	14,220
	<u>18,347</u>	<u>189,153</u>	<u>131,584</u>	<u>602</u>	<u>339,686</u>
Allocation of support and governance costs	11,688	120,498	(131,584)	(602)	-
Total expenditure	<u>30,035</u>	<u>309,651</u>	<u>-</u>	<u>-</u>	<u>339,686</u>

<i>Total expenditure</i>					<i>Restated</i>
<i>Prior period comparative</i>	<i>Raising funds</i>	<i>Charitable activities</i>	<i>Support costs</i>	<i>Governance costs</i>	<i>Total</i>
	£	£	£	£	2023 £
Staff costs	23,307	114,177	53,133	-	190,617
Outsourced labour	-	11,845	-	-	11,845
Employee training	-	-	701	-	701
Ingredients	-	51,320	-	-	51,320
Kitchen equipment	-	3,731	-	-	3,731
Travel and subsistence	-	902	-	-	902
Rent	-	-	24,317	-	24,317
Bank charges	-	-	132	-	132
Software and computer costs	-	-	180	-	180
Office expenses	180	-	814	-	994
Recruitment	-	-	145	-	145
Professional services	-	-	6,179	579	6,758
Subscriptions	-	-	2,250	-	2,250
Miscellaneous	-	-	1,763	-	1,763
Insurance	-	-	2,258	-	2,258
Depreciation	-	-	8,552	-	8,552
	<u>23,487</u>	<u>181,975</u>	<u>100,424</u>	<u>579</u>	<u>306,465</u>
Allocation of support and governance costs	11,546	89,457	(100,424)	(579)	-
Total expenditure	<u>35,033</u>	<u>271,432</u>	<u>-</u>	<u>-</u>	<u>306,465</u>



# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 8 Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Operating lease expense	28,125	24,317
Depreciation	14,220	8,552
Independent Examiner's remuneration (excluding VAT): fee		
Independent examination	602	579
Other services	5,280	1,640

In common with other charities of our size and nature we use our independent examiners to assist with bookkeeping, the preparation of the financial statements, and payroll services.

### 9 Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	198,112	181,177
Social security costs	8,716	6,617
Pension costs	3,914	2,823
	<u>210,742</u>	<u>190,617</u>

No employee earned more than £60,000 during the current or prior period.

The key management personnel of the charity comprise the trustees, the founder director and the managing director (including maternity cover). The total employee benefits of the key management personnel were £51,603 (2023: £61,789).

	2024	2023
	No.	No.
Average head count	<u>12</u>	<u>11</u>

### 10 Related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: nil) neither were they reimbursed expenses during the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

During the year, trustees of Square Food Foundation CIO Luke Sapsed and Stephen Wray were also directors of The Cookery School and Kitchen CIC. Luke Sapsed resigned from The Cookery School and Kitchen CIC on 29 May 2024 and Stephen Wray was appointed on 4 March 2024. The Cookery School and Kitchen CIC did not donate to Square Food Foundation during the year (2023: £10,300).

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.

# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

12 Tangible fixed assets	Leasehold Improvement	Kitchen Equipment	Office Equipment	Motor Vehicle	Total
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At the beginning of the year	14,000	23,030	4,226	-	41,256
Additions	3,931	5,463	477	15,000	24,871
At the end of the year	<u>17,931</u>	<u>28,493</u>	<u>4,703</u>	<u>15,000</u>	<u>66,127</u>
<b>Depreciation</b>					
At the beginning of the year	2,456	11,516	1,626	-	15,598
Charge for the year	1,793	7,123	1,553	3,750	14,219
At the end of the year	<u>4,249</u>	<u>18,639</u>	<u>3,179</u>	<u>3,750</u>	<u>29,817</u>
<b>Net book value</b>					
At the beginning of the year	11,544	11,514	2,600	-	25,658
At the end of the year	<u>13,682</u>	<u>9,854</u>	<u>1,524</u>	<u>11,250</u>	<u>36,310</u>

13 Debtors	2024 £	2023 £
Other debtors	21,451	6,163
	<u>21,451</u>	<u>6,163</u>

14 Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	6,346	4,876
Pension	876	-
PAYE	-	1,889
Accruals	1,356	1,291
Deferred income (see note 15)	-	200
	<u>8,578</u>	<u>8,256</u>

15 Deferred Income	2024 £	2023 £
Balance as at 1 September	200	4,302
Resources deferred during the year	-	200
Amount released to income earned from charitable activities	(200)	(4,302)
Balance as at 31 August	<u>-</u>	<u>200</u>

Deferred income comprises gift vouchers and courses purchased which have yet to be redeemed.

# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 16 Movement in funds

	01 Sep 2023 £	Incoming resources £	Outgoing resources £	Transfers £	31 Aug 2024 £
<b>Restricted funds</b>					
How to be a Chef	4,500	17,000	(21,500)	-	-
How to be a Chef (Linbury Trust)	-	70,000	(20,000)	-	50,000
Back in the Kitchen	-	36,985	(10,326)	-	26,659
Cooking Connections	-	9,135	(9,135)	-	-
KITS - Food Club	33,038	71,427	(85,893)	-	18,572
Welcome Spaces	2,003	2,704	(2,003)	-	2,704
Cabot Learning Foundation	10,291	27,865	(19,579)	-	18,577
New Cookery School Kit	2,488	-	-	-	2,488
Primary Schools Cookery Project	12,500	15,729	(28,229)	-	-
Shaping Places	1,800	9,133	(8,233)	-	2,700
New IT	1,264	-	(190)	-	1,074
Resilience Fund	-	50,000	(1,003)	(24,395)	24,602
YHH Holiday Classes	-	14,053	(14,053)	-	-
<b>Total restricted funds</b>	<b>67,884</b>	<b>324,031</b>	<b>(220,144)</b>	<b>(24,395)</b>	<b>147,376</b>
<b>Unrestricted funds</b>					
General fund	67,206	137,248	(105,323)	29,803	128,934
Designated funds:					
Operational costs inc. redundancy	30,279	-	-	(30,279)	-
Fixed Assets	25,658	-	(14,219)	24,871	36,310
<b>Total unrestricted funds</b>	<b>123,143</b>	<b>137,248</b>	<b>(119,542)</b>	<b>24,395</b>	<b>165,244</b>
<b>Total funds</b>	<b>191,027</b>	<b>461,279</b>	<b>(339,686)</b>	<b>-</b>	<b>312,620</b>

### Purposes of transfers

The transfer from the Operational fund represents the movement of this fund back within general reserves. The transfer to the Fixed Asset fund represents purchase of fixed assets from restricted and unrestricted funds in the year.

### 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 La Marchants Trusts and The 29th May 1961 Charity for supporting this programme.

#### How to be a Chef (Linbury Trust)

In addition to supporting the running cost of How to Be A Chef (HTBAC) as described above, The Linbury Trust have further support the programme by funding the new HTBAC mentoring scheme and additional support for the young people. This has enabled Square Food Foundation to support the young people beyond the scope of the 12 week training programme. The Linbury Trust have also funded staff training and development to build resilience within the team.



## SQUARE FOOD FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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16 Movement in funds (continued)

Purpose of restricted funds (continued)

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, skills sharing, builds confidence, and provides vital social opportunities.

Once a month the students batch cook meals which are frozen and then distributed to other older people who may be experiencing Food Insecurity.

In addition the students help to prepare a monthly Lunch Club for the wider elderly community. Thank you to our funders St Monica's Trust and The Grateful Society for supporting this project.

Cooking Connections

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 funders The Wesleyan Foundation and Quartet Community Foundation for your support.

KITS - Food Club

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. Thank you to the following supporters and funders of our Recipe Kits project: The Big Give, Feeding Bristol, St Stephen and St James Trust, National Lottery, and Knowle West Alliance.

Welcome Spaces

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. Thank to Feeding Bristol and the Household Support Fund for support this programme

Cabot Learning Foundation

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

New Cookery School Kit

Funding to support Square Food Foundation to move premise in 2022 and keep up with repairs to our new kitchen over the coming years. Thanks you to Quartet Community Foundation for support the cookery school move.

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.

## SQUARE FOOD FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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**16 Movement in funds (continued)**

**Purpose of restricted funds (continued)**

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 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.

New IT

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.

Resilience Fund

Helping Square Food Foundation to build resilience by improving accessibility for wheelchair users through adjustable tables, hobs and ovens; creating an accessible breakout space for our learners; purchasing laptops and AV equipment to improve digital accessibility; purchasing freezing equipment to improve energy efficiency, reduce food waste and provide meals to the community; and purchasing an electric van.

YHH Holiday Classes

Holiday Classes for children ages 7-12 who receive free school meals. 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.

**Purpose of designated funds**

Fixed Assets

The asset depreciation fund represents the net book value of unrestricted fixed assets held on the balance sheet at year end.

**SQUARE FOOD FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2024**

**16 Movement in funds (continued)**

*Prior period comparative (restated)*

	01 Sep 2022	Incoming resources	Outgoing resources	Transfers	31 Aug 2023
	£	£	£	£	£
<b>Restricted funds</b>					
How to be a Chef	9,887	4,500	(9,887)	-	4,500
Back in the Kitchen	2,390	2,000	(4,390)	-	-
Cooking Connections	-	2,000	(2,000)	-	-
Peony Project	2,243	-	(2,243)	-	-
KITS - Food Club	-	84,724	(51,686)	-	33,038
Welcome Spaces	-	2,003	-	-	2,003
Cabot Learning Foundation	-	15,437	(5,146)	-	10,291
Food Leaders	-	4,219	(4,219)	-	-
YHH Holiday Classes	-	10,890	(10,890)	-	-
New Cookery School Kit	7,141	-	(4,653)	-	2,488
Sovereign Holiday Classes	4,280	-	(4,280)	-	-
Primary Schools Cookery Project	(1,624)	22,500	(8,376)	-	12,500
Shaping Places	-	2,700	(900)	-	1,800
New IT	-	5,000	(3,736)	-	1,264
<b>Total restricted funds</b>	<b>24,317</b>	<b>155,973</b>	<b>(112,406)</b>	<b>-</b>	<b>67,884</b>
<b>Unrestricted funds</b>					
General fund	110,065	146,543	(185,507)	(3,895)	67,206
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>(194,059)</b>	<b>-</b>	<b>123,143</b>
<b>Total funds</b>	<b>194,976</b>	<b>302,516</b>	<b>(306,465)</b>	<b>-</b>	<b>191,027</b>



# SQUARE FOOD FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 17 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	36,310	-	36,310
Cash at bank and in hand	114,061	147,376	261,437
Other net current assets/(liabilities)	14,873	-	14,873
<b>Total</b>	<b>165,244</b>	<b>147,376</b>	<b>312,620</b>

### Prior period analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	25,658	-	25,658
Cash at bank and in hand	97,578	67,884	165,462
Other net current assets/(liabilities)	(93)	-	(93)
<b>Total</b>	<b>123,143</b>	<b>67,884</b>	<b>191,027</b>

### 18 Prior period comparatives: statement of financial activities (restated)

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income and Endowments From:</b>			
Donations and legacies	28,968	155,973	184,941
Charitable activities	117,119	-	117,119
Investments	456	-	456
<b>Total</b>	<b>146,543</b>	<b>155,973</b>	<b>302,516</b>
<b>Expenditure On:</b>			
Raising funds	35,033	-	35,033
Charitable activities	159,026	112,406	271,432
<b>Total</b>	<b>194,059</b>	<b>112,406</b>	<b>306,465</b>
Net income/(expenditure)	(47,516)	43,567	(3,949)
<b>Net movement in funds</b>	<b>(47,516)</b>	<b>43,567</b>	<b>(3,949)</b>
<b>Total funds brought forward</b>	<b>170,659</b>	<b>24,317</b>	<b>194,976</b>
<b>Total funds carried forward</b>	<b>123,143</b>	<b>67,884</b>	<b>191,027</b>

