

Charity number: 1174174



# **EXETER FOOD ACTION**

**TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

## EXETER FOOD ACTION

### LEGAL AND ADMINISTRATIVE INFORMATION

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#### Trustees

N C Walsh (Chairman)  
Ms Y Atkinson  
C Nyeko-Lacek  
Dr J Curtis  
Mrs S Spence  
Mrs S Ford (Secretary)  
A Kemp  
P M Willcock (Treasurer)

Appointed 2 May 2023  
Appointed 17 July 2023

#### Charity number

1174174

#### Principal address

Unit 10  
The Space Place  
Alphinbrook Road  
Marsh Barton Trading Estate  
Exeter  
EX2 8RG

#### Independent examiner

Griffin Chartered Accountants  
Courtenay House  
Pynes Hill  
Exeter  
Devon  
EX2 5AZ

## EXETER FOOD ACTION

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# **EXETER FOOD ACTION**

## **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 AUGUST 2023**

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The Trustees present their report and accounts for the year ended 31 August 2023.

#### **Objectives and activities**

The charity's objectives are the prevention or relief of poverty by:

- Providing surplus fit-for-purpose products from the food and drink industry to not-for-profit organisations working with vulnerable or economically-disadvantaged people in the communities of Exeter and Devon; and
- Challenging the culture of food waste.

The charity is actively involved in fundraising, seeking donations from the public via its website and encouraging regular donations through membership of its "Friends of Exeter Food Action" scheme.

Details of the activities of the charity during the year were as follows:

#### **Achievements and performance**

Exeter Food Action (EFA) has operated as part of a wider organisation since 2012, and as an independent charity since 2017.

During the year EFA has collected over 50 tonnes of food, stopping it from going to waste and re-distributing it to not-for-profit organisations in Devon committed to feeding vulnerable or economically-disadvantaged people. These include soup kitchens, hostels, schools, refugee support groups, food banks and community larders.

By providing significant amounts of food to these organisations, their costs are reduced and more people in need can be fed. In addition, the environmental costs of food production are reduced because less food is wasted.

#### **Public benefit**

EFA collects and re-distributes food that would otherwise go to waste, delivering it to charities and community groups in Exeter and Devon from its hub on the outskirts of Exeter. The charity works through volunteers to identify suitable suppliers (both producers and retailers) and to intercept excess food products that would otherwise go to waste.

In doing so, it also removes produces from the waste stream, reduces CO2 emissions and tackles food poverty at a local level.

#### **Financial review**

Total receipts of £135,326 are up £73,046 on 2022 due mainly to the receipt of restricted grants of £40,072 (2022: £Nil). In addition, donations received increased by £25,175 to £38,738 from £13,563 for 2022. We would like to thank all of our donors for their generous support, it is much appreciated and without their help we would struggle to pay our way.

Total payments have increased by £70,225 to £133,149 from £62,924 for 2022. This is due mainly to:

- restricted expenditure on the direct purchase of food of £22,620;
- capital expenditure on new chillers and shelving of £22,281 (including restricted expenditure of £15,000);
- increase in wages of £17,523 as a result of extending the role of one of our employees to include being a volunteer co-ordinator to help cope with the increase in activity;
- an increase in energy costs for light and heat of £8,569 due to both the installation of the new chiller and an increase in the unit price of energy.

# EXETER FOOD ACTION

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### Financial review (continued)

As a result of the above, there was a surplus (excess of receipts over payments) for 2023 of £2,177 compared with a deficit (Excess of payments over receipts) for 2022 of £644.

The balance on Unrestricted funds at 31 August 2023 is £6,107 (31 August 2022: £5,430).

The balance on Restricted funds at 31 August 2023 is £1,500 (31 December 2020: £Nil). The restricted fund represents the unspent balance of a restricted grant for shelving and storage received in 2023.

#### Reserves policy

It is the charity's policy to try to maintain a balance on total unrestricted funds which equates to at least 3 months' unrestricted payments. This is equivalent to approximately £18,000.

The current balance on Unrestricted general funds is £6,107 (2022: £5,430). This is substantially less than the target amount, which the Trustees are seeking to remedy by actively engaging in fundraising in the coming year.

#### Volunteers

Although there are too many volunteers to mention individually, the Trustees wish to express their thanks to all those who in any way give up their time help in the work of the charity. You are all very much appreciated and without your hard work the charity would not be able to carry out its activities.

#### Structure, governance and management

Exeter Food Action (EFA) is a charitable incorporated organisation, governed by its constitution dated 10 July 2017. It is a registered charity with the number 1174174 (England and Wales).

EFA endeavours to have a Board of Trustees of at least 8 members, with 5 in attendance forming a quorum. In addition, a non-executive office attends in a reporting and observational capacity. The Board of Trustees should include a Chair and a Treasurer, with representation from EFA volunteers.

The Trustees who served during the year and up to the date this report was approved were:

|                          |                              |
|--------------------------|------------------------------|
| N C Walsh (Chairman)     |                              |
| J A Harrow               | (Resigned 8 August 2023)     |
| Ms S E Keatt             | (Resigned 8 August 2023)     |
| Ms Y Atkinson            |                              |
| C Nyeko-Lacek            |                              |
| Dr J Curtis              |                              |
| R Westlake               | (Resigned 8 August 2023)     |
| C Stiff                  | (Resigned 8 August 2023)     |
| Mrs S Spence             |                              |
| Ms C Pilley              | (Resigned 15 September 2023) |
| Mrs S Ford (Secretary)   |                              |
| A Kemp                   | (Appointed 2 May 2023)       |
| P M Willcock (Treasurer) | (Appointed 17 July 2023)     |

**EXETER FOOD ACTION**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The Trustees' Report was approved by the Board of Trustees.

Philip Willcock  
**Treasurer**

P.M. Willcock

Date:

27-4-2024

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EXETER FOOD ACTION**

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I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which comprise the Receipts and Payments Accounts, the Statement of Assets and Liabilities and the Notes to the Receipts and Payments Accounts.

## **Respective responsibilities of the Trustees and Independent Examiner**

As the charity's trustees 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 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.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- (iii) state whether particular matters have come to my attention.

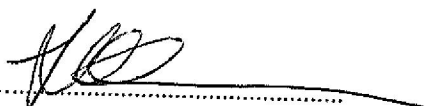
## **Independent Examiner's Statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 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 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.

Laura Waycott FCA



Griffin  
Chartered Accountants  
Courtenay House  
Pynes Hill  
Exeter  
Devon  
EX2 5AZ

Date:

29/4/2024

**EXETER FOOD ACTION**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

|                               | <u>Note</u> | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total - 2023<br>£ | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total - 2022<br>£ |
|-------------------------------|-------------|----------------------------|--------------------------|-------------------|----------------------------|--------------------------|-------------------|
| <b>Receipts</b>               |             |                            |                          |                   |                            |                          |                   |
| Awards and grants received:   |             |                            |                          |                   |                            |                          |                   |
| Donations received            |             | 19,436                     | 40,072                   | 59,508            | 17,061                     |                          | 17,061            |
| Gift Aid received             |             | 38,738                     |                          | 38,738            | 13,563                     |                          | 13,563            |
| Other income                  |             | 3,708                      |                          | 3,708             | 1,971                      |                          | 1,971             |
|                               | 1           | 33,372                     |                          | 33,372            | 29,685                     |                          | 29,685            |
| <b>Total Receipts</b>         |             | <b>95,254</b>              | <b>40,072</b>            | <b>135,326</b>    | <b>62,280</b>              | <b>-</b>                 | <b>62,280</b>     |
| <b>Payments</b>               |             |                            |                          |                   |                            |                          |                   |
| <b>Charitable activities:</b> |             |                            |                          |                   |                            |                          |                   |
| Purchase of food              |             |                            | 22,620                   | 22,620            | -                          |                          | -                 |
| <b>Staff costs:</b>           |             |                            |                          |                   |                            |                          |                   |
| Wages and salaries            |             | 59,010                     | 500                      | 59,510            | 41,987                     |                          | 41,987            |
| <b>Premises costs:</b>        |             |                            |                          |                   |                            |                          |                   |
| Rent and service charges      |             | 9,607                      |                          | 9,607             | 11,488                     |                          | 11,488            |
| Repairs and maintenance       |             | 2,872                      |                          | 2,872             | 511                        |                          | 511               |
| Waste disposal                |             | 543                        |                          | 543               | 886                        |                          | 886               |
| <b>Carried down</b>           |             | <b>72,032</b>              | <b>23,120</b>            | <b>95,152</b>     | <b>54,872</b>              | <b>-</b>                 | <b>54,872</b>     |



**EXETER FOOD ACTION**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

| <u>Note</u>                                      | Unrestricted funds | Restricted funds | Total - 2023   | Unrestricted funds | Restricted funds | Total - 2022  |
|--|--------------------|------------------|----------------|--------------------|------------------|---------------|
|  | £                  | £                | £              | £                  | £                | £             |
| <b>Brought down</b>                              | 72,032             | 23,120           | 95,152         | 54,872             | -                | 54,872        |
| <b>Utilities:</b>                                |                    |                  |                |                    |                  |               |
| Light and heat                                   | 9,119              |                  | 9,119          | 550                |                  | 550           |
| Rates and water                                  | 332                |                  | 332            | 279                |                  | 279           |
| Insurance  | 713                |                  | 713            | 685                |                  | 685           |
| Telephone and email                              | 821                |                  | 821            | 685                |                  | 685           |
| <b>Other costs:</b>                              |                    |                  |                |                    |                  |               |
| Website and computer costs                       | 190                |                  | 190            | 180                |                  | 180           |
| Travel   | 1,340              |                  | 1,340          | 1,719              |                  | 1,719         |
| Accountancy fees                                 | 1,668              |                  | 1,668          | 2,639              |                  | 2,639         |
| Advertising & marketing                          | 418                |                  | 418            | 418                |                  | 418           |
| Bank charges                                     | 220                |                  | 220            | 229                |                  | 229           |
| Sundry expenses                                  | 443                | 452              | 895            | 668                |                  | 668           |
| Capital expenditure:                             | 7,281              | 15,000           | 22,281         | -                  |                  | -             |
| <b>Total Payments</b>                            | <b>94,577</b>      | <b>38,572</b>    | <b>133,149</b> | <b>62,924</b>      | <b>-</b>         | <b>62,924</b> |
| <b>Net Surplus/(Deficit)</b>                     | <b>677</b>         | <b>1,500</b>     | <b>2,177</b>   | <b>(644)</b>       | <b>-</b>         | <b>(644)</b>  |
| Bank balance brought forward at 1 September      | 5,430              | -                | 5,430          | 6,074              | -                | 6,074         |
| <b>Bank balance carried forward at 31 August</b> | <b>6,107</b>       | <b>1,500</b>     | <b>7,607</b>   | <b>5,430</b>       | <b>-</b>         | <b>5,430</b>  |

**EXETER FOOD ACTION**  
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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The financial statements were approved by the Trustees and authorised for issue on 27-4-2024

and are signed on behalf of the Board of Trustees by:

Nigel Walsh  
Chairman

A handwritten signature in black ink, appearing to read 'Nigel Walsh', written over a dotted line.

# EXETER FOOD ACTION

## STATEMENT OF ASSETS AND LIABILITIES

AT 31 AUGUST 2023

|                                 | <u>Note</u> | <u>Unrestricted funds</u> | <u>Restricted funds</u> | <u>2023</u> | <u>Unrestricted funds</u> | <u>Restricted funds</u> | <u>2022</u> |
|---------------------------------|-------------|---------------------------|-------------------------|-------------|---------------------------|-------------------------|-------------|
|                                 |             | £                         | £                       | £           | £                         | £                       | £           |
| <b>Cash funds</b>               |             |                           |                         |             |                           |                         |             |
| Bank Current Account            |             | 6,107                     | 1,500                   | 7,607       | 5,430                     | -                       | 5,430       |
| <b>Other monetary assets</b>    |             |                           |                         |             |                           |                         |             |
| Gift Aid claims receivable      |             | 547                       | -                       | 547         | -                         | -                       | -           |
| <b>Assets for charity's use</b> |             |                           |                         |             |                           |                         |             |
| New chiller                     |             | 21,429                    |                         | 21,429      |                           |                         | -           |
| Shelving                        |             | 852                       |                         | 852         |                           |                         | -           |
|                                 |             | 22,281                    | -                       | 22,281      | -                         | -                       | -           |
| <b>Liabilities</b>              |             |                           |                         |             |                           |                         |             |
| PAYE & NIC                      |             |                           |                         | -           | 5,978                     |                         | 5,978       |
| Accountancy fees                |             | 1,320                     | -                       | 1,320       | -                         | -                       | -           |
|                                 |             | 1,320                     | -                       | 1,320       | 5,978                     | -                       | 5,978       |

# EXETER FOOD ACTION

## NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNTS

### FOR THE YEAR ENDED 31 AUGUST 2023

#### 1. Other income

|  | Unrestricted<br>funds | Restricted<br>funds | 2023          | 2022          |
|--|-----------------------|---------------------|---------------|---------------|
|  | £                     | £                   | £             | £             |
| Contributions received from FareShare South West | 33,372                |                     | 33,372        | 29,628        |
| Other miscellaneous receipts                     |                       |                     | -             | 57            |
|  | <b>33,372</b>         | <b>-</b>            | <b>33,372</b> | <b>29,685</b> |
| <b>2022</b>                                      | <b>29,685</b>         | <b>-</b>            |               | <b>29,685</b> |

#### 2. Transactions with related parties

During the year the charity had the following transactions with related parties:

- Donations of £2,030 (2021: £1,205) were received from Trustees and related parties.