

Charity number: 1174174



EXETER FOOD ACTION

**TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

EXETER FOOD ACTION

LEGAL AND ADMINSTRATIVE INFORMATION

Trustees

N C Walsh (Chairman)
C Nyeko-Lacek
Dr J Curtis
Mrs S Ford (Secretary)
A R Kemp
P M Willcock (Treasurer)
I D Awcock
Ms B Cossey
L G Webb
Ms L J Roberts

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 2025

The Trustees present their report and accounts for the year ended 31 August 2025.

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 collected over 70 tonnes of food (2024: over 80 tonnes), 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 £136,250 are up £33,117 on 2024, due mainly to an increase in awards and grant received of £31,876 (see Note 1 to the accounts). The most significant of these are:

- an unrestricted Postcode Lottery Community Trust grant of £20,000 towards core running costs;
- a grant from The National Lottery Community Fund of £10,659 towards wages costs;
- a grant from The Exeter Chiefs Foundation of £10,000 towards providing food to hostels and shelters for the homeless of £10,000;
- a grant from The Albert Hunt Trust of £4,000 towards the cost of a new freezer.

We would like to take this opportunity to thank all of our donors for their generous support. It is much appreciated and without your help we would struggle to pay our way.

EXETER FOOD ACTION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

Financial review (continued)

Total payments have increased by £21,076 to £113,634 from £92,558 for 2024. This is due mainly to:

- an increase of £8,570 in wages costs, due to additional hours being worked to cover compassionate leave as well as an increase in the National Living Wage passed on to staff;
- an increase of £3,575 in the purchase of food under the Exeter Chiefs Christmas project;
- an increase of £3,040 in capital spending (see the Statement of Assets and Liabilities for details), funded primarily by The Albert Hunt Trust's generous grant for a new freezer;
- an increase of £2,968 in the cost of light, heat and power;
- an increase of £1,938 in repairs and maintenance costs, including £1,862 spent on new flooring for the chiller funded by generous donations from Exeter Round Table, Exeter Lions and The Save Food Hub - Colyton.

As a result of the above, there was a surplus (excess of receipts over payments) for 2025 of £22,216 compared to a surplus for 2024 of £10,575.

The balance on Unrestricted funds at 31 August 2025 is £24,960 (31 August 2024: £17,706).

The balance on Restricted funds at 31 August 2025 is £15,838 (31 August 2024: £476). The analysis of restricted fund balances is set out in Note 3 to the accounts.

On 4 September 2025 Elizabeth Butland left the charity after working for many years as the overall manager. We would like to thank her for her hard work and dedication to the charity over that time, and wish her well for the future.

Wendy Kearns has stepped up from her previous role as volunteer co-ordinator, to take over from Elizabeth as manager. Wendy has also been at the charity for many years, and we wish her every success in her new role.

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 £25,000.

The current balance on Unrestricted general funds is £24,960 (2024: £17,706), which is roughly the balance needed. The Trustees are seeking to maintain this level of reserves 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 officer attends in a reporting and observational capacity. The Board of Trustees should include a Chair and a Treasurer, with representation from EFA's volunteers.

EXETER FOOD ACTION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management (continued)

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

N C Walsh (Chairman)	
Ms Y Atkinson	(Resigned 4 November 2025)
C Nyeko-Lacek	
Dr J Curtis	
Mrs S Spence	(Deceased 6 December 2024)
Mrs S Ford (Secretary)	
A R Kemp	(Resigned 30 May 2025)
A R Kemp	(Appointed 13 November 2025)
P M Willcock (Treasurer)	
I D Awcock	(Appointed 4 April 2025)
Ms B Cossey	(Appointed 22 May 2025)
L G Webb	(Appointed 22 May 2025)
Ms L J Roberts	(Appointed 25 June 2025)

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

P M Willcock
Treasurer

Date: 7.1.2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EXETER FOOD ACTION

I report to the charity's Trustees on my examination of the accounts of the charity for the year ended 31 August 2025 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
Independent Examiner

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

Date: 14.1.2026

EXETER FOOD ACTION
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

	<u>Note</u>	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total - 2025</u> £	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total - 2024</u> £
Receipts							
Awards and grants received:	1	44,631	27,685	72,316	17,908	22,532	40,440
Donations received		26,247		26,247	27,299		27,299
Gift Aid received		4,328		4,328	3,634		3,634
Other income	2	33,359		33,359	31,760		31,760
Total Receipts		108,565	27,685	136,250	80,601	22,532	103,133
Payments							
Charitable activities:							
Purchase of food			7,143	7,143		3,568	3,568
Staff costs:							
Wages and salaries		67,216		67,216	48,568	10,078	58,646
Premises costs:							
Rent and service charges		10,213		10,213	6,359	3,508	9,867
Repairs and maintenance		953	1,862	2,815	788	89	877
Waste disposal		610		610	380	183	563
Carried down		78,992	9,005	87,997	56,095	17,426	73,521

EXETER FOOD ACTION
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

	<u>Note</u>	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total - 2025</u> £	<u>Unrestricted funds</u> £	<u>Restricted funds</u> £	<u>Total - 2024</u> £
Brought down		78,992	9,005	87,997	56,095	17,426	73,521
Utilities:							
Light and heat		14,194		14,194	7,150	4,086	11,236
Rates and water		277		277	144	113	257
Insurance		964		964	785		785
Telephone and email		932		932	729	290	1,019
Other costs:							
Website and computer costs		683		683	326		326
Travel		508	6	514	647	141	788
Accountancy fees		1,850		1,850	2,189		2,189
Subscriptions - HR		463		463	147		147
Bank charges		396		396	398		398
Sundry expenses		824		824	392		392
Capital expenditure:		1,228	3,312	4,540		1,500	1,500
Total Payments		101,311	12,323	113,634	69,002	23,556	92,558
Net Surplus/(Deficit)		7,254	15,362	22,616	11,599	(1,024)	10,575
Bank balance brought forward at 1 September		17,706	476	18,182	6,107	1,500	7,607
Bank balance carried forward at 31 August	3	24,960	15,838	40,798	17,706	476	18,182

EXETER FOOD ACTION
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

The financial statements were approved by the Trustees and authorised for issue on 7.1.2026

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

Nigel Walsh
Chairman

EXETER FOOD ACTION
STATEMENT OF ASSETS AND LIABILITIES
AT 31 AUGUST 2025

	Unrestricted funds	Restricted funds	2025	Unrestricted funds	Restricted funds	2024
	£	£	£	£	£	£
Cash funds						
Bank Current Account	24,960	15,838	40,798	17,706	476	18,182
Other monetary assets						
Amount owed by Fare-Share South West	2,780		2,780	2,780		2,780
Gift Aid claims receivable	288		288	899		899
	3,068	-	3,068	3,679	-	3,679
Assets for charity's use						
New chiller	21,429		21,429	21,429		21,429
Shelving	1,963		1,963	1,963		1,963
Vegetable racks	790		790	790		790
New freezer	3,312		3,312			-
CCTV	896		896			-
Other sundry assets	332		332			-
	28,722	-	28,722	24,182	-	24,182
Liabilities						
Trade creditors:						
EDF Energy	1,176		1,176	2,907		2,907
E-on Next	678		678			-
Devon Contract Waste	66		66			-
Other creditors:						
Pension contributions - NEST	230		230	199		199
Accruals:						
Accountancy fees	1,700		1,700	1,320		1,320
	3,850	-	3,850	4,426	-	4,426

EXETER FOOD ACTION

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. Awards and grants received	Unrestricted	Restricted	2025	2024
	funds	funds		
	£	£	£	£
National Lottery CCLF grant			-	32,116
Postcode Lottery - Community Trust grant	20,000		20,000	-
National Lottery- Community Fund Grant claim		10,659	10,659	-
Exeter Chiefs Foundation - Legacy fund		10,000	10,000	4,200
The Forrester Family Trust	10,000		10,000	-
The Albert Hunt Trust grant		4,000	4,000	2,000
DMF Music (Beautiful Days festival)	3,625		3,625	-
Devon County Council - Growing Communities grant	3,000		3,000	-
Working Planet Limited	2,800		2,800	-
Exeter Round Table		1,826	1,826	-
Southern Co-op - "Neighbourly" Winter Fund award	1,500		1,500	-
West Exe School	1,476		1,476	-
John Lewis Partnership - Community donation			-	1,444
Devon County Council		1,000	1,000	-
The Coreus Foundation	1,000		1,000	-
The Neighbourly FO	730		730	-
St Edmunds and St Mary Major charity	500		500	-
LIDL grant			-	400
Other grants		200	200	280
	44,631	27,685	72,316	40,440
2024	17,908	22,532		40,440
2. Other income	Unrestricted	Restricted	2025	2024
	funds	funds		
	£	£	£	£
Contributions received from FareShare South West	33,359		33,359	31,760
	31,760	-		31,760
2024				

EXETER FOOD ACTION

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

3. Restricted funds	<u>Brought forward</u>	<u>Receipts</u>	<u>Payments</u>	<u>Carried forward</u>
Movements for year ended 31 August 2025:				
National Lottery- Community Fund Grant - Contribution towards additional wage costs		10,659		10,659
Exeter Chiefs Foundation grant - Christmas project	476	10,000	(7,143)	3,333
The Albert Hunt Trust grant - Contribution towards new freezer		4,000	(3,312)	688
Exeter Round Table & LIDL grants - chiller flooring		2,026	(1,862)	164
Devon County Council grant - Gleaning costs	-	1,000	(6)	994
	476	27,685	(12,323)	15,838
Movements for year ended 31 August 2024:				
National Lottery CCLF grant - Contribution towards core costs		15,932	(15,932)	-
Exeter Chiefs Legacy grant - Contribution towards purchase of food		4,200	(3,724)	476
The Albert Hunt Trust grant - Contribution towards running chillers & freezers		2,000	(2,000)	-
Sainsbury's Community grant fund - Storage/shelving	1,500		(1,500)	-
Ide Community Shop - contribution towards wages		400	(400)	-
	1,500	22,532	(23,556)	476

4. Transactions with related parties

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

- Donations of £1,974 (2024: £2,455) were received from Trustees and related parties.