

Charity no. 1177585



Report and Unaudited Financial Statements

31 March 2022

Feeding Bristol

Reference and administrative details

For the year ended 31 March 2022

Charity number	1177585
Registered office and operational address	Avonquay House 2 Dock Gate Lane Bristol BS1 6XL
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Steven Ashworth Jamie Cameron Martha Girling Sally Jaeckle Anna Keen Julian Mines Christine Storry Andrew Street (Chair) Karl Tucker (Treasurer) resigned 18 May 2022 Sara Venn</p>
Director	Ped Asgarian
Bankers	Triodos Bank Deanery Road Bristol BS1 5AS
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Feeding Bristol

Report of the trustees

For the year ended 31 March 2022

1. Introduction

1.1. Note from the Chair of the Board

In my note for last year's Annual Report, I reflected on the fact that the impact of Covid-19 had meant it had been a year unlike any other in living memory. Twelve months on, and whilst the direct health impacts of Covid-19 are much reduced, the economic implications remain significant, now exacerbated by the growing cost-of-living crisis. The means that even more people across the city of Bristol are facing food insecurity. The role of Feeding Bristol in bringing together key partners across the city in collaboration to jointly address these challenges, has therefore been even more important over the last year.

Much has been achieved in the last 12 months, and I would like to express my thanks to our Director, Ped Asgarian, and his team, for the work they have done alongside others – including charities, the business sector, faith sector and the Council. I'm passionate about seeing the city working together as one, and I have found it personally hugely encouraging to see this happening so effectively. There are so many examples that I could give that illustrate this point, but here are just a few:

- Production of a One City Food Equality Strategy for Bristol, 2022-32, in partnership with Bristol City Council;
- Supporting the creation of the Bristol Local Food Fund, which aims to tackle food insecurity by funding and supporting community food projects that are helping people most in need;
- Further development of the Children's Kitchen, including expansion into areas outside of Bristol, (notably in Nottinghamshire); and
- Ongoing support of the Holiday Activities and Food (HAF) programme across Bristol, again in partnership with Bristol City Council.

In summary, this has been another excellent year for Feeding Bristol. Alongside the reference above to Ped and the team, I'd also like to personally thank my fellow trustees who continue to give of their time and energy for free. Added to this, I would also like to say how much we appreciate the grant providers, businesses and individuals who have given their financial support and other resources so generously throughout the year. We could not have done it without you, many thanks!

Andy Street

Andy Street
Chair
Feeding Bristol

Feeding Bristol

Report of the trustees

For the year ended 31 March 2022

1.2. Background

Feeding Bristol was registered as a Charitable Incorporated Organisation (CIO) on 19th March 2018, with the following charitable object:

The object of the CIO is the relief of people in need in Bristol and the surrounding area and specifically for them to access and afford good quality and nutritious food, and thereby alleviate hunger caused by the lack of opportunities or resources to obtain sufficient food on a sustainable basis.

1.3. Year Four

This is the fourth annual report from Feeding Bristol. Feeding Bristol has continued to see growth and, as a consequence, has increased the average FTE of core staff from 2.5 to 3.3, by making The Children's Kitchen a permanent part of our core operations after the initial grant funding period from the National Lottery completed. Over the previous 2 years, we had seen the project become a key part of our operations, creating a positive impact on the lives of vulnerable children, and therefore the board of trustees and senior management felt it was important to provide a secure home for development of the work in the coming years (including with its national expansion).

We have continued to see our collaborative and inclusive way of working across the city expand and evolve, increasing our reach to work directly with a wider range of organisations and groups embedded with more communities and localities that are most at risk of food insecurity.

1.4. Trustees

The board of trustees who served during the year and up to the date of this report were as follows:

- Andy Street (Chair)
- Jamie Cameron
- Sara Venn
- Anna Keen
- Julian Mines
- Chrissie Storry
- Sally Jaeckle
- Steve Ashworth
- Martha Girling
- Karl Tucker (resigned 18 May 2022)

1.5. Change to Staffing Structure

There were two changes in our staffing structure in 2021:

- Jo Ingleby's role as Director of The Children's Kitchen, transferred from a fixed-term contract to a permanent member of the core team after the project funding from the National Lottery Pathways out of Poverty programme finished; and
- Mat Miles, Community Officer, was also given a permanent role after the National Lottery Community fund finished. He was employed full-time by Feeding Bristol, with half of his time seconded to FareShare South West to enable him to continue to work across both organisations.

Feeding Bristol

Report of the trustees

For the year ended 31 March 2022

2. Vision, Purpose and Strategic Priorities

2.1. Background

Following a Strategy Workshop in January 2020, the terminology presented below defines Feeding Bristol as an organisation, what we are trying to achieve, and how. Building on the operational success of activities in 2019 and 2020, these strategic discussions have helped to inform how and what the charity's role is in the city, and which is detailed in a Theory of Change document.

The board of trustees will continue to bring a challenge to ensure that the charity adds value to the city in fulfilling its vision and in alleviating food insecurity. The trustees and senior leadership team recognise the need to review the Theory of Change and will do so during the FY22-23 to ensure the efforts of the organisation are complementary to the city and not competitive or are failing to contribute in a significant way.

2.2. Vision

This describes the position we are aspiring to for Bristol in the longer-term:

Everyone in Bristol has access to nutritious and affordable food, and has the skills, knowledge, and is empowered to eat healthily.

This describes how Feeding Bristol will seek to achieve this vision at a high-level.

Feeding Bristol provides strategic support in tackling food insecurity across the city. We support the increased efficiency and effectiveness of existing practitioners and community groups, by helping them to add further value to their operations. This allows us to take an informed approach in our efforts to drive systemic change and to tackle root causes.

2.3. Strategic Priorities

The strategic focus of Feeding Bristol to achieve the Vision is as follows:

- 1. Tackling Hunger**
Tackling food insecurity and meeting immediate needs of the most vulnerable communities of Bristol.
- 2. Healthy Food**
Increasing the ability and enthusiasm to grow, cook and eat healthy food.
- 3. Food Supply**
Increasing the supply and accessibility of healthy, regional food.
- 4. Root Causes**
Using our work to inform and drive positive changes in local and national policies.

3. Ways of Working

Feeding Bristol categorises its activities across three separate streams of work: core infrastructure; community intervention; and systemic change. When running projects, there is inherent overlap across some of the Strategic Priorities (SP's). Therefore, we can describe what we are focusing on through the SP's, but then break down our resources to the three streams of work.

Feeding Bristol seeks to bring benefit to the whole city and not simply to one single project. Success will be gradual but progressive – achieving our Vision one step at a time and across numerous work streams. Critically, collaborative working across Bristol will be fundamental in achieving this Vision. Achieving our Vision is not something we are capable of, or intend to deliver on our own.

Feeding Bristol

Report of the trustees

For the year ended 31 March 2022

3.1. Delivering our vision

3.1.1. Core costs and volunteers

Part of adding value to the city by acting as an umbrella organisation means we are seeking to not unnecessarily 'compete' for grant funds that could go toward direct delivery of projects by others. This means we will always attempt to be as lean as possible and keep our core operational costs to a minimum. This also has the benefit of putting additional focus on using the resources available to us in the smartest way possible, including the recruitment and management of volunteers. Overall, this helps to demonstrate the collaborative 'One City' approach, emphasising that a project Feeding Bristol may have a vested interest in does not necessarily mean we need to run it.

3.1.2. Who we work with

Feeding Bristol works with a wide range of organisations and businesses across Bristol. We know that communities within the city can experience a range of different issues and challenges, so it is important that we all work together in providing a holistic level of support to those in need. Feeding Bristol will continue to catalyse and link different sectors, including businesses and grassroots organisations, in an effort to more effectively deliver food solutions across the city - and build a place where everyone is able to eat healthily and appropriately for their dietary needs.

Feeding Bristol does not generally work directly with individuals who are experiencing food insecurity. We are not an organisation that provides direct support or advice at a grass roots level. Rather, we work with the organisations that have already developed those relationships and trust within and across the more deprived communities.

The Children's Kitchen is an example of a direct project that Feeding Bristol is now delivering. However, it is important to note that this project was designed and developed completely by Jo Ingleby, before the project was brought under the management of Feeding Bristol. After careful scrutiny, the trustees of Feeding Bristol decided that we could best support this project (with objectives and ways of working that aligned to those of Feeding Bristol) by bringing it within our organisation. So, while it is a project we are delivering, this is an excellent example of how we seek to support good work in the city.

3.1.3. Who we work for

As One City, Bristol has a vast array of individuals and organisations focused on helping to improve the circumstances of people who are less fortunate. Through targeting food security needs, Feeding Bristol acts as an umbrella organisation for the city, supporting initiatives to get started, upscale or collaborate with others where possible and appropriate. By providing a central point of contact to those focusing on tackling similar issues, Bristol can act as 'One City' to ensure a lasting and positive step change towards zero hunger.

Feeding Bristol focuses its efforts on working with organisations that support communities, and we foster and promote a culture of collaborative working and co-creation. Organisations we partner with must show a commitment to working collaboratively to support individuals and communities in need. People who experience food insecurity are most likely to experience other forms of social inequality. Therefore, by being issue 'agnostic' when selecting partner organisations, we can help to alleviate the broader pressures of life on those who experience food insecurity.

Bristol is an extremely diverse city, with over 91 different languages spoken (reflecting the high level of social and ethnic diversity). Therefore, when considering our Vision, this includes the dietary requirements of different people (for all reasons – religion, ethical, health, etc.). We are also passionate about considering all ages within our work. While a big part of our work in 2021/22 focused on children, we are looking to increase our focus on adults and the elderly.

4. Projects and Activity

4.1. Food Equality Strategy and Action Plan

Throughout 2021/22, Feeding Bristol led on the production of a Food Equality Strategy for the city. Working with Bristol City Council's Public Health team and adopting the ethos of the 'One City' approach, it exemplifies Feeding Bristol's way of working.

Co-produced with over 70 groups and organisations from across Bristol, and informed by community conversations with people who have lived experience of food inequality, the Food Equality Strategy identifies and tackles the issue of rising food inequality in our city. It is a legacy of the 'Going for Gold' Sustainable Food Places campaign, and builds on work and research that has been carried out over the last two decades in Bristol.

"Food equality exists when all people, at all times, have access to nutritious, affordable and appropriate food according to their social, cultural and dietary needs. They are equipped with the resources, skills and knowledge to use and benefit from food, which is sourced from a resilient, fair and environmentally sustainable food system".

–One City Food Equality Stakeholders, 2021

Working alongside the Bristol Good Food Plan 2030, and other One City initiatives that tackle poverty and inequality, its ambitious aim is for a food system that is just and fair. The scope is far reaching to ensure that food is placed at the heart of communities; looking at issues of access to nutritious, affordable and appropriate food, to our relationship with the land and food production, through to the need to ensure that food is considered as part of city planning and decision making.

This strategy represents an opportunity for Bristol to take a national lead on tackling issues of food insecurity and food inequality more broadly, and with the help of everyone in the city, we have no doubt that this can be made a reality.

The Food Equality Strategy was officially adopted as a One City Strategy in February 2022 and will be launched later in the FY22-23 to coincide with the beginning of the production of the Action Plan.

4.2. Bristol Local Food Fund

Bristol Local Food Fund (BLFF) was created to improve access to quality, affordable, local food in Bristol by supporting community food projects. The BLFF has the aim of using a participatory grant-making process, which puts individuals and communities with lived experience of food insecurity at the heart of the funding decision-making process being enabled to provide ongoing continual support.

Feeding Bristol, along with Quartet Community Foundation, are the lead strategic partners in overseeing the deliver of this project. It was launched in November 2021 with a crowdfunder which raised £60,000 (funds which are being held jointly by Feeding Bristol and Quartet on behalf of the BLFF). The project is entirely volunteer run, and led by Michael Lloyd-Jones, who has experience of running grant programmes and raising funds in Bristol. The grant application process went live in September 2022, led by the Citizens' Panel.

4.3. National Lottery Funding (Climate Fund)

In March 2022, Feeding Bristol was awarded £10,000 on behalf of the Avon Gleaning Network, to support them in upscaling their work in reducing the amount of surplus food being wasted at the 'farm gate'. This project will begin in the next financial year, and will also help to initiate a gleaning project focused on allotments in the city. These projects tie into our aims of both reducing the amount of food wasted in the city, and providing food surplus to community initiatives supporting people who are suffering from moderate to severe food insecurity.

Feeding Bristol

Report of the trustees

For the year ended 31 March 2022

4.4. National Lottery Funding (Pathways out of Poverty)

The Pathways out of Poverty funding, which was funding The Children's Kitchen project, came to an end in September 2021. The Feeding Bristol board considers that the project was a great success, and with its impact growing year on year, it was decided to take the project on permanently, with the hope of securing further funding in the future.

4.4.1. The Children's Kitchen

This year we faced coming out of, and then back into, lockdown and then seeking to establish a 'normal' way of working. The Children's Kitchen (TCK) continued to develop our work within Early Years settings across Bristol focusing on the nursery schools and Children's Centres that we had begun to work with pre-lockdown. We worked regularly within these settings:

- Hartcliffe Nursery School
- Knowle West Nursery School
- Ilminster Avenue Nursery School
- St Paul's Nursery School
- Speedwell Nursery School
- Filton Avenue Nursery School
- Southmead Children's Centre
- Little Hayes Nursery School (Hillfields)
- Oasis Academy Connaught (Knowle West)
- St Barnabas Primary School (St Paul's)

In each of these settings we work to build practitioner confidence and run hands on sessions with the children. We also establish safe areas for food sessions and develop growing spaces for the children to plant, grow and pick fresh produce. Because of Covid this focus on outdoor learning became even more key to the project and as many food sessions as possible took place in outdoor spaces.

4.4.2. The Children's Kitchen - Nottingham Project

In September 2021 we began working in Nottinghamshire as a pilot project with the County Council's Public Health department as part of their Childhood Obesity Trailblazers Programme. This work came about after sharing the evaluation report from The National Lottery Pathways out of Poverty funding with the wider Feeding Britain network. This work involved working in two nurseries and developing their food and growing practice with a Project Developer, Martha Skinner, who also worked for Family Action FOOD Clubs. TCK worked alongside the Food For Life Early Years team on this programme which improved not just the children's understanding of food but also the meals served by the nursery cooks. Through this work we have developed ways to remotely train Project Developers and work within settings that are not just local to Bristol, we are also building a national reputation for The Children's Kitchen. This programme now has funding for 2022-23 which will enable us to work with more settings and develop this remote mentoring approach.

4.4.3. Food Leaders

October 2021 saw the launch of the Food Leaders Programme which Feeding Bristol has been a key part of since initial meetings began in 2018. This was initially a collaboration with Bristol City Council Public Health that came about as a response to childhood obesity. We train people who work with groups of young people in targeted areas to be able to teach cookery in an inspiring, safe and meaningful way. The programme is delivered as a partnership between us, Square Food Foundation, 91ways, Travelling Kitchen, Josh Eggleton and Adrian Kirikmaa. We have delivered two cohorts during this year as a pilot funded by No Child Goes Hungry: one in Knowle West and one in Barton Hill. The programme was a resounding success and we have secured funding to continue next year, training HAF activity providers.

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For the year ended 31 March 2022

4.5. Healthy Holidays/Holiday Activity and Food Fund

4.5.1. Holiday Activity and Food Fund

In 2021, we saw a big change to the way the Healthy Holidays programme was operated in Bristol. No longer was it necessary for Feeding Bristol to raise funds to support the initiative as the Government committed to providing funding through the Holiday Activities and Food Fund (HAF). This has enabled Bristol to come together to reach more children than ever before, allowing for a larger network of organisations to build new relationships and stronger infrastructure for the future. Feeding Bristol continues to be part of the steering group with Bristol City Council and the youth and play sector to ensure that we continue to build an appropriate infrastructure of support for those most in need. The value here has been how the city came together – an example of how resilience can grow moving forward, with over 70 organisations taking part and supporting each other to deliver food and activities for children.

Leading on the food element, and working with FareShare South West, we oversaw the production of over 17,000 packed lunches over the summer months to support activities across the city. FareShare SouthWest provided more food to organisations taking part than ever before, making this year the biggest holiday programme to date.

The HAF fund only covers Spring, Summer and Winter end of term holidays and not the half-term holidays, which still leaves a gap in provision that Feeding Bristol continue to work in partnership with the youth and play sector to tackle.

4.5.2. The Children's Kitchen

As part of the programme, The Children's Kitchen project produced recipe booklets and resources and led over 40 family food sessions during the school holidays. In summer 2021 we distributed 1,000 activity packs in partnership with Children's Scrapstore and Unique Voice which included a recipe booklet, spices and cooking equipment. This went to children who couldn't access a face-to-face session because of mental or physical health issues or because the activities provided weren't fully accessible. The Children's Kitchen is also a part of the HAF Steering Group where we focus on the food element of the programme. This often includes offering advice to activity providers or contributing to the guidelines and quality assurance around the food served and food education sessions.

4.5.3. Residual Funds

It was agreed by the board of trustees that the remaining funds from previous Healthy Holidays programmes would be spent in two ways; 1. to part fund The Children's Kitchen and, 2. to support activities during the half terms in the absence of HAF funding.

4.6. Breakfast Clubs and After School Clubs

The further rollout of this project with FareShare SouthWest has been delayed due to lack of funding and resources. Phase 2 will hopefully launch in 2023 as together we explore funding opportunities.

4.7. FOOD Clubs

Feeding Bristol continues to be a strategic partner for the delivery of the Family Action FOOD Clubs across the city. During 2021 FOOD Clubs supported over 600 families throughout the year in their 16 different locations across the city. Working with partners, we have helped to increase the level of wraparound support on offer at the Clubs, and secured funding from Bristol City Council to help support the project throughout 2022.

4.8. Food Bus Project

After circulating the idea of developing a Food Bus - a concept being developed in other Feeding Britain networks in the country - Feeding Bristol was donated a Double Decker Bus by First Bus towards the end of the 2020/21 financial year. After assessing the feasibility of such a project in Bristol, we decided

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Report of the trustees

For the year ended 31 March 2022

that this was not a financially viable project for us to take on and are looking to donate the bus to someone who will be able to make better use of it.

4.9. Working Groups

4.9.1. Community Working Group

The Community Working Group has focused on supporting the Healthy Holidays programme by involving people and organisations with specific experience in working with Children and Families in education, youth, play and food provision and support settings. Due to the success of the Group, it was decided to expand by setting up more working groups focusing on a wider range of vulnerable communities. This has included working with the homeless sector and beginning to develop groups working with refugee and asylum seekers and older people. In line with our way of working, Feeding Bristol looks to work in a collaborative way, not always directly convening or chairing every group. The aim of expanding these groups is to allow us to begin to tackle food insecurity on a much broader basis across the city.

1.1. Annual Conference

Due to a decision to hold a Food Justice Week to highlight key inequality and justice issues in the city and to reach a wider group of people in a variety of locations, we cancelled the annual conference in January 2022. We aim to run the Food Justice week annually in the late spring/early summer, which will include the work that was previously covered in our annual conference.

5. Statements

5.1. Financial Review

For the year ended 31 March 2022, income was £451,832 (2021: £387,614) and expenditure was £445,295 (2021: £337,557), resulting in a surplus for the year of £6,537 (2021: surplus of £50,057). Total funds at 31 March 2022 were £149,328 (2021: £142,791). There was a total of £84,822 restricted funds at the year end and unrestricted funds totalled £64,506. At the end of the year, cash in the bank totalled was £192,509.

The trustees agreed a reserves policy in March 2022 to work towards securing and retaining 6 months of core operating costs, amounting to £50,000, as the charity's unrestricted reserves. For the year ended 31 March 2022 the charity held £64,506 in unrestricted reserves. This represents just above 6 months of core costs. The charity's reserves policy has therefore been met.

The trustees believe the charity has the ability to continue as a going concern for a period of the next 12 months on the basis of the unrestricted reserves, and the increased fundraising performance of the past 3 years.

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Report of the trustees

For the year ended 31 March 2022

The main risks for Feeding Bristol and mitigations are stated in the table below:

Risk	Mitigation(s)
Bristol Early Years stop providing funding for TCK.	The contract will be for two years with a review and options for extension at the end of the period. Currently due to finish in 2024. We will continue to maintain constant communication to ensure the project meets the needs of the settings and Council priorities. We will look to minimise the risk impact by applying for greater funding for the project over a 3 year period.
Bristol Public Health stop providing funding for Food Equality Strategy and Action Plan work.	The contract will be up for review in 2023, and we are uniquely placed to be the lead organisation responsible for oversight of delivery in the coming years. With the cuts to BCC and PH budgets it is unlikely this will be taken in-house, and we need to continue to deliver high quality work to justify any extension.
BCC stop providing funding for HAF involvement.	We have been central to the holiday provision for the last 3 years, and with the work of TCK and the Food Leaders programme, and a desire to wrap the work around the FESAP, it should add security to our continued inclusion in this work. The funding is secured until 2025.
Failure to find funding for TCK.	Due to the size of the bid and the relative lack of specialist expertise in bid writing within the organisation, we will look to employ the services of a bid writer to increase the chance of success.
Failure to raise funds from corporate donations.	We are working to provide a more comprehensive corporate package this year to target organisations we are working with, and to maximise potential charity of the year income.
Failure to raise enough funds to continue operating before reserves run out.	Funding already in place should create sufficient time to allow for successful fundraising opportunities highlighted above before our current reserves run low. In the event of funding running low we would need to consider reducing non-essential operations and projects. This would begin with reduction of TCK activities and the number of settings, followed by an assessment of the spending on core activities and spending that is not funded directly by grants.
Core costs become too high to maintain the charity on an annual basis.	We need to constantly review the staffing to ensure that all projects are well equipped to succeed, whilst ensuring we continue to stay as 'lean' an organisation as possible, not spending funds unnecessarily. We must review this on an annual basis, and scrutinize any decisions taken on further cost increases.

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Report of the trustees

For the year ended 31 March 2022

5.2. Statement of Responsibilities of the 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 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 charity 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.

Members of the charity are not liable to the assets of the charity in the event of winding up. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

5.3. Independent Examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 January 2023 and signed on their behalf by

Andy Street

Andy Street – Chair

Independent examiner's report

To the trustees of

Feeding Bristol

I report to the trustees on my examination of the accounts of Feeding Bristol (the CIO) for the year ended 31 March 2022, which are set out on pages 13 to 25.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 CIO'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 Institute of Chartered Accountants in England and Wales (ICAEW), 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:

- (1) accounting records were not kept in respect of the CIO 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 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.

Laura May Richards

Date: 19 January 2023

Laura Richards ACA
Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Feeding Bristol

Statement of financial activities

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	379,000	60,664	439,664	387,555
Other income	4	-	12,102	12,102	-
Investments		-	66	66	59
Total income		<u>379,000</u>	<u>72,832</u>	<u>451,832</u>	<u>387,614</u>
Expenditure on:					
Raising funds		-	4,692	4,692	6,512
Charitable activities		<u>386,899</u>	<u>53,704</u>	<u>440,603</u>	<u>331,045</u>
Total expenditure	6	<u>386,899</u>	<u>58,396</u>	<u>445,295</u>	<u>337,557</u>
Net income / (expenditure) and net movement in funds	8	(7,899)	14,436	6,537	50,057
Reconciliation of funds:					
Total funds brought forward		<u>92,721</u>	<u>50,070</u>	<u>142,791</u>	<u>92,734</u>
Total funds carried forward		<u><u>84,822</u></u>	<u><u>64,506</u></u>	<u><u>149,328</u></u>	<u><u>142,791</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Feeding Bristol

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	11	10,707		692
Cash at bank and in hand		<u>192,509</u>		<u>147,170</u>
		203,216		147,862
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>53,888</u>		<u>5,071</u>
Net current assets			<u>149,328</u>	<u>142,791</u>
Net assets	13		<u>149,328</u>	<u>142,791</u>
Funds	14			
Restricted funds			84,822	92,721
Unrestricted funds				
General funds			<u>64,506</u>	<u>50,070</u>
Total charity funds			<u>149,328</u>	<u>142,791</u>

Approved by the trustees on 19 January 2023 and signed on their behalf by

Andy Street

Andrew Street - Chair

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Feeding Bristol meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted general funds of £64,506 and a cash balance of £192,509, therefore the trustees consider the charity has sufficient unrestricted reserves and cash flow and there are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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.

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.

d) Interest receivable

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.

e) Funds accounting

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. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

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 in proportion to the direct costs, as follows:

	2022	2021
Raising funds	1.1%	1.9%
Charitable activities	98.9%	98.1%

h) Debtors

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.

i) Cash at bank and in hand

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.

j) Creditors

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.

k) Financial instruments

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.

l) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

m) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

n) Accounting estimates and key judgements

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.

There are no sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations	297,936	89,619	387,555
Investments	-	59	59
Total income	297,936	89,678	387,614
Expenditure on:			
Raising funds	-	6,512	6,512
Charitable activities	286,949	44,096	331,045
Total expenditure	286,949	50,608	337,557
Net income and net movement in funds	10,987	39,070	50,057

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £
Donations	48,005	60,664	108,669
Grants	330,995	-	330,995
Total income from donations	379,000	60,664	439,664

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

3. Income from donations (continued)

Prior period comparative:	Restricted £	Unrestricted £	2021 Total £
Donations	39,964	73,926	113,890
Grants	<u>257,972</u>	<u>15,693</u>	<u>273,665</u>
Total income from donations	<u>297,936</u>	<u>89,619</u>	<u>387,555</u>

4. Other income

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Wages contribution	<u>-</u>	<u>12,102</u>	<u>12,102</u>	<u>-</u>

5. Government grants

The charity receives government grants, defined as funding from the Bristol City Council, National Lottery and Nottinghamshire County Council (2021: Department for Digital Culture, Media & Sport, Bristol City Council and Avon and Somerset Police) to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £313,180 (2021: £72,367). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	4,296	106,630	12,888	123,814
Activity costs	-	244,406	-	244,406
Subcontractors and payments to partners	-	41,225	-	41,225
Grants payable (note 7)	-	20,000	-	20,000
Rent and rates	175	4,354	526	5,055
Travel	-	3,253	-	3,253
Accountancy and IE	-	-	2,070	2,070
Office costs	-	-	1,618	1,618
Subscriptions	-	-	1,506	1,506
Insurance	-	-	1,308	1,308
Legal fees	-	-	1,040	1,040
Sub-total	4,471	419,868	20,956	445,295
Allocation of support and governance costs	221	20,735	(20,956)	-
Total expenditure	4,692	440,603	-	445,295

Total governance costs were £2,450 (2021: £1,480 restated)

Prior period comparative:	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	4,754	83,424	14,261	102,439
Activity costs	1,400	160,761	-	162,161
Subcontractors and payments to partners	-	64,881	-	64,881
Travel	-	364	-	364
Accountancy and IE	-	-	1,934	1,934
Office costs	-	-	518	518
Insurance	-	-	999	999
Advertising	-	3,420	-	3,420
Subscriptions	-	-	841	841
Sub-total	6,154	312,850	18,553	337,557
Allocation of support and governance costs	358	18,195	(18,553)	-
Total expenditure	6,512	331,045	-	337,557

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

7. Grants payable

Grants payable of £20,000 (2021: Nil) relate to grants paid to Quartet. There were no amounts outstanding relating to these grants at 31 March 2022.

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Operating lease payments	4,814	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	160
Independent examiners' remuneration		
Independent examination	1,410	1,320
Other services	120	-
	<u>120</u>	<u>-</u>

Trustees' reimbursed expenses in the prior year relate to payments made to one trustee for travel costs.

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	114,250	96,215
Social security costs	6,885	4,966
Pension costs	2,679	1,258
	<u>123,814</u>	<u>102,439</u>

No employee earned more than £60,000 during the year.

The key management personnel of the CIO comprise the trustees and senior management team. The total employee benefits of the key management personnel were £69,583 (2021: £79,708).

	2022 No.	2021 No.
Average head count	<u>4.00</u>	<u>3.00</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

11. Debtors : amounts due within 1 year

	2022 £	2021 £
Trade debtors	9,666	-
Accrued income	1,041	692
	10,707	692

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	2,245	1,094
Accruals	1,530	1,320
Other taxation and social security	-	2,544
Funds held on behalf of other organisations (note 16)	50,000	-
Other creditors	113	113
	53,888	5,071

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	84,822	118,394	203,216
Current liabilities	-	(53,888)	(53,888)
Net assets at 31 March 2022	84,822	64,506	149,328

	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative			
Current assets	92,721	55,141	147,862
Current liabilities	-	(5,071)	(5,071)
Net assets at 31 March 2021	92,721	50,070	142,791

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Bristol Local Food Fund	-	58,005	(468)	-	57,537
National Lottery - Gleaning Network	-	10,000	-	-	10,000
Healthy Holidays	60,458	-	(20,000)	(31,286)	9,172
Food Equality Strategy and Action Plan	-	8,188	(6,075)	-	2,113
Nottingham TCK	-	13,856	(7,856)	-	6,000
Holiday activities and food programme	5,000	288,951	(293,951)	-	-
Lottery - Community fund	3,241	-	(3,241)	-	-
Lottery - Pathways out of Poverty	24,022	-	(24,022)	-	-
The Children's Kitchen	-	-	(31,286)	31,286	-
Total restricted funds	<u>92,721</u>	<u>379,000</u>	<u>(386,899)</u>	<u>-</u>	<u>84,822</u>
Unrestricted funds					
General funds	<u>50,070</u>	<u>72,832</u>	<u>(58,396)</u>	<u>-</u>	<u>64,506</u>
Total unrestricted funds	<u>50,070</u>	<u>72,832</u>	<u>(58,396)</u>	<u>-</u>	<u>64,506</u>
Total funds	<u><u>142,791</u></u>	<u><u>451,832</u></u>	<u><u>(445,295)</u></u>	<u><u>-</u></u>	<u><u>149,328</u></u>

Purposes of restricted funds

Bristol Local Food Fund	Funding to tackle food insecurity by funding and supporting community food projects that are helping people most in need in our city. Feeding Bristol is a strategic partner in this project, providing governance and operational support. As part of this work we hold the raised funds in our account and help to manage its spend, with Quartet Community Foundation through a citizens panel.
National Lottery - Gleaning Network	We are supporting the Avon Gleaning Network by being the named charity on a National Lottery Climate Action Fund bid for £10,000. As they are not a constituted organisation, we have been the lead charity on the funding bid and support its implementation.
Healthy Holidays	Funding to provide a holistic, healthy holiday experience for the most vulnerable children across Bristol.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Food Equality Strategy and Action Plan	We are the lead organisation in the creation of a Food Equality Strategy and Action Plan for Bristol. Working closely with the local authority and public health team we have led on stakeholder conversations, community conversations and a public consultation for the work. The strategy was completed and signed off by Bristol City One City Health and Wellbeing Board in February. The action plan is ongoing at the year end.
Nottingham TCK	Working with Nottinghamshire County Council and Feeding Britain, we have begun a trial of The Children's Kitchen project in Nottinghamshire.
Holiday activities and food programme	National government supported scheme that provides local authorities with funding to support food and activity provision to children eligible for free school meal vouchers in the Easter, Summer and Winter holidays.
Lottery - Community fund	To fund the core costs of the charity to aid the Covid-19 response.
Lottery - Pathways out of Poverty	Funding from Feeding Britain as part of the nationwide pathways out of poverty project.
The Children's Kitchen	The Children's Kitchen aims to establish growing and food sessions for children within Early Years settings including Nursery Schools and Children's Centres, with a particular focus on families who live in the most deprived areas of Bristol.

Transfers between funds

The transfer between the Healthy Holidays fund and The Children's Kitchen fund was agreed by the trustees of the charity as the projects both fit within the restrictions of furthering food awareness in young people.

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Prior year comparative	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Healthy Holidays	35,000	151,764	(152,430)	26,124	60,458
Lottery - Pathways out of Poverty	36,734	20,305	(33,017)	-	24,022
Holiday activities and food programme	-	5,000	-	-	5,000
Lottery - Community fund	-	34,500	(31,259)	-	3,241
Covid-19 response	10,000	34,000	(17,876)	(26,124)	-
DCMS	-	52,367	(52,367)	-	-
Total restricted funds	81,734	297,936	(286,949)	-	92,721
Unrestricted funds					
General funds	11,000	89,678	(50,608)	-	50,070
Total unrestricted funds	11,000	89,678	(50,608)	-	50,070
Total funds	92,734	387,614	(337,557)	-	142,791

15. Related party transactions

Sara Venn, a trustee, is also a director of Incredible Edible. Feeding Bristol purchased goods and services amounting to £1,650 (2021: £1,850) from Incredible Edible during the year.

16. Funds held on behalf of other organisations

During the year, the charity acted as custodian trustee for a partner organisation, Family Action Bristol. An analysis of the funds received and paid by the charity is given below. Funds held at year end are detailed in the creditors note (note 12).

	Funds held at 1 April 2021 £	Funds received £	Funds paid £	Funds held at 31 March 2022 £
Family Action Bristol	-	100,000	(50,000)	50,000

Feeding Bristol

Notes to the financial statements

For the year ended 31 March 2022

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022	2021
	£	£
Amount falling due:		
Within 1 year	<u>10,591</u>	<u>-</u>