

# FOOD MATTERS FOUNDATION

England & Wales - Charity number 1178078

## Details

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**Other names** FOOD MATTERS

**Status** Registered

**Legal form** CIO

**Registered** 2018-04-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Website** [www.foodmatters.org](http://www.foodmatters.org)

## Activities

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**Objects:** 1. TO ADVANCE EDUCATION FOR THE BENEFIT OF THE PUBLIC IN ISSUES RELATING TO FOOD, INCLUDING HEALTH, ETHICS, ECONOMIC AND SOCIAL STUDIES, SCIENCE, PUBLIC POLICY. 2. TO PROTECT AND PRESERVE GOOD HEALTH OF PEOPLE WHO ARE DISADVANTAGED BY ENCOURAGING THE DEVELOPMENT OF HEALTHIER LIFESTYLES THROUGH THE PROVISION OF PRACTICAL TRAINING, EDUCATION, INFORMATION AND SUPPORT ON NUTRITION, HEALTHY EATING AND THE IMPORTANCE OF A HEALTHY DIET TO EQUIP SUCH PERSONS TO MAKE MORE INFORMED HEALTH AND DIETARY CHOICES LEADING TO AN IMPROVEMENT IN THEIR QUALITY OF LIFE. 3. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES: (I) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; (II) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION; (III) TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATED TO SUSTAINABLE DEVELOPMENT AND THE PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT AND TO PROMOTE STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE. "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.

**Activities:** Food Matters aims to build capacity and action for healthy, sustainable, fair food, by taking a whole systems approach to food work. This recognises the interdependence of food growing, food production and food consumption. Our work focuses on policy development, interventions and project work that enhance people's health, protect the environment and create vibrant and fair food economies.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£302,923	£291,429	-	-
2024-03-31	£366,884	£280,523	-	-
2023-03-31	£306,188	£266,420	-	-
2022-03-31	£227,009	£208,691	-	-
2021-03-31	£243,453	£149,862	-	-

## Trustees

Name	Role	Appointed
<b>TIM HOWARD MARSH</b>	Chair	2018-06-15
COLIN HAVARD		2018-06-15
Dain Grace Son		2024-11-28
Dr Rounaq Sanjay Nayak		2024-11-28
KATH DALMENY		2018-06-15
Samantha Mary Ward Dyer MBE		2024-11-28

**FOOD MATTERS FOUNDATION**

England & Wales - Charity number 1178078

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# Accounts

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# ANNUAL REPORT

Review and accounts for the year ended 31 March 2025

# Foreword

This year marked a special milestone for Food Matters: our twentieth anniversary. Two decades on, our belief that good food can transform lives, communities, and the planet feels stronger than ever. Our work still builds on that founding vision of creating fairer, more sustainable food systems that nourish everyone and protect the world around us.

We celebrated this milestone in a year shaped by both challenge and opportunity. A new government brought shifts in the political landscape and renewed conversations about the national food agenda. Amid uncertainty, one constant has stood out: the power of collaboration.

Across the UK, our partnerships have shown that meaningful change happens when communities, councils, and campaigners unite around a shared vision of good food for all. Through the Sustainable Food Places programme, we entered an exciting new phase, building on more than a decade of pioneering work. This phase has focused on strengthening the movement's long-term sustainability, embedding representation and justice, and ensuring local priorities and community voices remain central.

Our Food Roots 2 programme in London continued to deepen the capacity of local food partnerships to respond to food insecurity and build lasting resilience. This work has shown how local leadership, supported by peer learning and practical tools, can turn ambition into action and influence policy.

Meanwhile, our Food and Criminal Justice work continued to highlight the role of food in promoting dignity, wellbeing, and rehabilitation in prisons. Reaching thousands of people in challenging circumstances, we have demonstrated that food can offer hope, agency, and positive change.

Looking ahead, the need for joined-up, equitable food systems is more urgent than ever. Climate pressures, rising inequality, and public health challenges converge on our plates. Yet we remain hopeful, because every day we see people and communities turning good food ideas into lasting impact.

We are deeply grateful to our funders, partners, and the growing network of individuals and organisations who share our mission. Together, we are reshaping the future food system—and preparing for the next twenty years of bold, collaborative work.

## **Tim Marsh**

Chair of Food Matters Board of Trustees

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**Address:** Community Base, 113 Queens Road, Brighton, BN1 3XG

**Charity number:** 1178078

**Accountants:** West & Berry Ltd

**IE:** Woodgate Accounting Services

### **Trustees during the financial year covered by this report:**

- Tim Marsh (Chair) (re-elected 28/11/24)
- Colin Havard (Treasurer) (re-elected 28/11/24)
- Kath Dalmeny (re-elected 28/11/24)
- Lindy Sharpe (re-elected 28/11/24)
- Charlie Powell (resigned 27/02/2025)
- Sam Dyer (elected 28/11/24)
- Dain Robinson (elected 28/11/24)
- Rounaq Nayak (elected 28/11/24)

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**F**ood Matters champions sustainable and equitable food systems to build a better food food future for everyone. We deliver impact both nationally and locally—through our own initiatives, partnerships with other organisations, and engagement at strategic policy and grassroots community levels.

Our current areas of focus include:

**Transforming Food Systems** - We support the development of strong, resilient local food partnerships by embedding whole-system approaches and promoting innovation and best practice in all aspects of healthy and sustainable food. This work is delivered through the nationally significant and internationally recognised Sustainable Food Places programme, alongside tailored advice, support for food partnerships, and consultancy on good food governance.

**Food and Criminal Justice** - We work to place food at the heart of rehabilitation and recovery within the criminal justice system.

By enabling people to make healthier food choices that support both physical and mental wellbeing, we also advocate for prison food reform at a policy level.

**Capacity Building** - Using innovative facilitation and engagement strategies at both national and local levels, we help groups and communities navigate complex or divisive issues, reach consensus, and empower individuals to take an active role in shaping their food systems.

**Young People** - Food Matters supports young people to become confident, informed advocates for healthier, fairer and more sustainable food through hands-on learning and youth-led projects.



# Transforming Food Systems

## Sustainable Food Places

Food Matters works in partnership with Sustain and the Soil Association to deliver the nationally significant and internationally recognised Sustainable Food Places programme (SFP). The programme works to initiate and support local food partnerships, good food activism and healthy and sustainable food, so that these become an integral part of the institutional and social landscape of towns, cities, boroughs, districts and counties across the UK.

Food partnerships aim to bring stakeholders together to help demonstrate the connections between food, health, community, social equity, the environment and economic prosperity to build more sustainable food systems, and to facilitate food system transformational change.

This year has seen the culmination of Phase 3 and the launch of Phase 4 of the Sustainable Food Places Programme. This internationally recognised programme is leading the way in food systems change from grass roots community action to influencing the national food policy agenda, continuously making the case for a food partnership in every place across the UK.

With a further funding from our long-standing backers Esmée Fairburn Foundation and National Lottery Community Fund we have been able to consolidate the SFP programme to focus on three crucial areas of work over the next three years.

- **Sustainability and Legacy** - building the network into a resilient, self-sustaining movement by strengthening partnerships' capacity in fundraising, governance, advocacy, and collaboration.

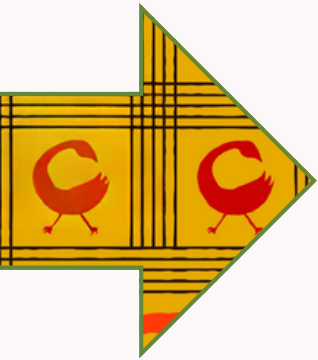
- **Representation and Justice** - embedding Diversity, Equity and Inclusion (DEI) across the programme and partnerships, ensuring fair representation, inclusivity, and accessibility.
- **Addressing Community Priorities** - ensuring community needs drive local partnership action while influencing national policy, with an emphasis on moving beyond short-term food aid towards long-term resilience, dignity, and local wealth-building.



## Participation and Action

This year we continued our crucial work to increase Representation and Justice in the food system. We led important work that builds on the Race, Equity, Diversity, and Inclusion ethos (REDI) by co-developing an [anti-racism strategy and action plan](#) for the SFP Programme and Network. This work, guided and facilitated by [Animo Leadership](#), adopted a human-centred design process with a working group of 20 participants from SFP


partnerships and others working on racial justice in the UK food system. The strategy aims to build a more equitable food system by amplifying the voices and experiences of those who have historically been racially minoritised and sets out a vision to ensure that SFP is racially representative and embeds active anti-racism in our programmes and partnerships. The strategy was launched in early spring 2025 and is available on the SFP website.



*'Race is severely underrepresented in much of the food system transformation work happening across the UK. Conversations about identity, particularly race, should be at the forefront of every social movement to ensure that everybody is represented, has access and can participate.'*

- Food Matters Sankofa report 2022

Following on from the strategy development, we have begun co-development of a Strategic Framework for Action on Representation and Justice. Working with food partnerships and the SFP programme team we continue to facilitate Listening Sessions around the UK, followed by participatory co-development workshops to build the action plan, to be launched in the autumn of 2025.



*'It was a really inclusive, thought-provoking and deep process that brought everyone on the journey. It was the opposite of so many copy-and-paste strategy processes I've been involved in with other external agencies.'*

- Co-development working group participant



## Impact and Evaluation

Late last year, Food Matters created SFP’s innovative Impact Hub and Evidence Database, which received widespread positive feedback from network members. Building on this, over the past year we produced SFP’s first Impact Report and a report documenting senior government perspectives on food. These outputs are helping shape the national conversation on the value of local food partnerships.

Recognising the importance of not only delivering food systems change but also tracking, understanding, and evidencing its impact, Food Matters now has responsibility for the evaluation of the SFP programme—previously led by the University of the West of England (UWE). At the end of the reporting year, we designed a comprehensive Impact & Evaluation Plan for the SFP network, including the first of a planned series of annual surveys. This inaugural survey sets a benchmark for partnership activities, enabling us to track progress and measure long-term change across the network.

We also piloted the Food Matters Social Network Analysis (SNA) Tool with two partnerships—Plymouth and Torfaen—to map the relationships within their steering groups. The tool was designed to help partnerships visualise how people, sectors, and resources are connected, enabling them to spot gaps, strengthen collaboration, and monitor how their networks evolve over time. Building on the success of this pilot, we will be exploring opportunities to use the tool with other partnerships across the network and assess its potential for wider application in tracking systems change.



*‘We have been making good use of the network mapping tool - thank you so much, it has been really useful!’*

- Sophie Paterson, Plymouth Good Food Coordinator

This pioneering work has already gained international attention, with Food Matters staff invited to deliver lectures including the guest lecture at Johns Hopkins University, sharing insights on collaborative food governance and the role of local food partnerships.

## Awards and Conference

In October, the Sustainable Food Places Network came together in Birmingham to celebrate over a decade of brilliant work and an ever-growing membership. Attended by over 100 people from all four nations, the conference programme of workshops and talks focused on **community priorities** driving local food partnership action and influencing national policies. Themes included **amplifying community voices, better representation** in food partnership work, **celebrating diversity, supporting partnerships to become financially sustainable, and growing the network.**

The SFP conference is always full of vibrant conversations, and this year was no exception. Food partnerships brought forth ideas about how their influence can be enhanced through collective and regional work, how to enhance work with academics, and how the essential work of food partnerships can be better recognised and valued across the UK.

The Food Matters team facilitated a participatory workshop on the future governance of the SFP network, exploring how partnerships can work together more effectively at a national level, and led a session sharing insights from the Race, Equity, Diversity and Inclusion (REDI for Change) programme, highlighting practical steps for embedding equity and inclusion in local food systems work.

Our director had the pleasure of presenting to the conference audience the amazing achievements of 17 award winners this year, with an unprecedented three gold awards, four silver and 10 bronze.

### Gold



Cambridge – awarded Gold for its pioneering work on climate, biodiversity and food justice.

Middlesbrough – the first city in the north of England to receive a Gold award.

Cardiff – recognized for its outstanding work on school meal provision.

### Silver



Bury, Lewisham, Fife and Torfaen.

### Bronze

Across all four nations great things are happening: from Cornwall to Swansea, to Belfast and back across the Irish sea to Clackmannanshire.





**Cambridge: Gold Case Study** - The city has embedded sustainable food into council strategies, university and hospital policies, and community action, leading the way with bold steps such as phasing in plant-based catering, supporting agroecological growing, reducing food waste, and banning single-use plastics at events. Through the Cambridge Food Poverty Alliance and eight Community Food Hubs, the city has reframed food insecurity as a Right to Food issue, moving beyond emergency aid towards long-term, affordable and sustainable access to good food. With strong leadership, collaboration across sectors, and active involvement from residents, businesses and volunteers, Cambridge has created a model of systemic change that tackles climate, health and inequality together.

## Campaign Work

This year 77 SFP network members rallied for the annual day of action in Westminster to voice their experiences and stories to 70+ MPs, demonstrating how they have provided resilient and long-term solutions to some of the most pressing issues in our food system, including food insecurity, supply chain disruption, inequity, and the global climate, health and nature emergencies.

Food Partnerships from across the UK took the opportunity to call on the new Labour Government to support the establishment of a funded and resourced Local Food Partnership in every local authority, alongside a food strategy endorsed by the local authority, and a Good Food Bill in every nation (already in place in Scotland).





## A Guide to County Food Partnerships

We know that the work of a food partnership is always unique to its particular area, and no two food partnerships are the same. But the work of county food partnerships often looks different to city food partnerships – they have different political systems, nature and landscape context, stakeholders, and identities to those in cities. Given the present drive towards more political devolution and the opportunities for local food partnerships to play a leading role in local food systems policy development, the SFP programme developed a comprehensive guide for County Food Partnerships, providing advice to those starting or already delivering county food partnerships on how to make them a success.

### Out and About

We presented and facilitated at a variety of events including Worthing Food Partnership summit, Lewes Food Summit, Nottingham City Food Partnership development, and the City St George's (London University) Food Symposium.

We attended a range of conferences during the year including the Oxford Real Farming Conference, the launch of Professor Tim Lang's report on Food Resilience for the National Preparedness Commission, The RACE (Racial Action for the Climate Emergency) Report, and Sustain's Good Food Local conference.

## Good Food Governance

### Increasing DEI in Food Partnerships in Wales



Between January and April this year we worked with Food Sense Wales to support food partnerships across Wales in strengthening their focus on diversity, equity, and inclusion (DEI) and embedding more inclusive approaches in their work. We began by designing and delivering a DEI baseline survey across the Welsh food partnership network to better

understand current levels of representation, participation, and inclusion. The findings helped to identify gaps, highlight good practice, and inform future training and resources to ensure food partnerships reflect and engage the full diversity of the communities they serve. This work lays the foundation for longer-term efforts to build equity and inclusion into the heart of food systems change in Wales as we continue this work into next year.



## Lambeth Food Partnership (LFP)



- Works to create a food system where everybody in Lambeth can eat well and make food choices that nourish themselves, their community and the environment
- Is based on the principles of food justice including equitable access to food which is culturally appropriate and nutritious
- Strives to be inclusive and relevant, with workstreams that reflect the needs and issues faced by the diverse communities in Lambeth
- Has sustainability at its core – responding to emergency food situations (such as supporting emergency food hub provision during Covid) whilst long term the goal is for food system transformation

Lambeth Food Partnership in southeast London continued to grow, widening participation and reach. The partnership works with the local authority, the community and food systems stakeholders to lead a boroughwide food systems approach delivering innovative, progressive work, and this year was recognised in Sustain's *Good Food Local: The London report 2024* as one of three top boroughs with a 93% score.

With funding from Lambeth Public Health and the Greater London Authority Food Roots Programme, we have been able to facilitate the coordination and development of the partnership on issues including good food governance, community food growing, school food, and public food procurement. This year has seen the partnership develop a number of projects including the neighbourhood project *Food Five Ways*, which has had a busy year running consultations, mapping the community food infrastructure and fundraising.

Feedback from partnership members saw the



development of an Affordable Food Group, which helps emergency food providers and surplus food / waste prevention organisations to coordinate and raise awareness of work taking place across the borough supporting communities with food access needs.

The LFP Coordinator has been involved in a number of learning and exchange programmes, including with the EuroCities-funded project Food Trails, integrating learning from a trip to Madeira about how the Funchal local food system operates. The LFP has also facilitated a number of cross-borough food project learning visits. The food partnership is developing a small grants scheme for next year.



## Food Roots – LFP

Lambeth Food Partnership received additional funding as part of the Food Roots 2 GLA-funded programme. This funding enabled additional work across the borough to increase the visibility of the Healthy Start

scheme. The work focussed on both increasing uptake of Healthy Start vouchers and increasing the number of retailers accepting the vouchers. The work also involved external training and wraparound support.

## Wakefield District Good Food Partnership



We continued to support the fledgling Good Food Partnership in Wakefield District by providing expert advice on good food governance, partnership development and supporting their launch event which took

place in the summer and was a great success. The steering group have developed a comprehensive work plan based on the outcomes of the launch event. Membership continues to increase as the partnership grows in reach and recognition.

## Good Food Infrastructure

### Food Roots 2

Food Matters has worked with the Social Investment Consultancy TSIC, Sustain: the alliance for better food and farming, and First Love Foundation to deliver Food Roots 2: Learning and Support Programme. Food Matters led the work on training, facilitation, peer support, and buddying to support 21 food partnerships in London.

This iteration of the GLA-funded programme has a more specific focus on responses to food insecurity and less on longer term sustainable food systems. Food Matters' role has been to design and deliver facilitated workshops, one-to-ones, and Action Learning Sets, through a whole systems approach lens.



Work this year included:

- Facilitation of introductory sessions on the Food Roots 2 programme and a participatory process to co-develop the training curriculum and programme of support
- Eight in-person visits to partner projects to experience tours around the sites, learn from different models, reflect, and ask questions
- Nine Action Learning Sets, focusing on: exploring ways to encourage cross-borough collaboration; collective bulk-buying of culturally appropriate produce; maintaining engagement and communication with stakeholders; and how to influence councils
- 11 training sessions, including on Financial Sustainability and Fundraising, and on Making the Case: data and evidence of impact
- Nine 'coffee break' drop-ins and 'marketplace' and 'spotlight' sessions for programme participants to share experience and explore each other's challenges
- Peer-to-peer buddying scheme
- 40 one-to-one support meetings
- Exit strategy work for the programme, involving the development of a strategy and transition modelling toolkit

The Food Roots programme has strengthened London's food partnerships, enabling local organisations to collaborate more effectively, unlock funding, and influence policy, build more resilient, community-driven food systems, and laid the groundwork for longer-term change.

Key achievements this year include:

- The establishment of a London regional Sustainable Food Places network
- Strengthened capacity across partnerships
- Food Partnership Coordinators reported improved skills in areas such as stakeholder management, monitoring & evaluation, leadership, and communications
- Several boroughs used tools and learning from the programme to secure additional funding and influence council strategies
- Partnerships shared resources, models, and ideas across boroughs e.g. using the [food ladders model](#) or adapting wraparound support approaches
- The creation of resources including evaluation frameworks, impact models, food strategy templates, which partnerships will continue to use beyond the programme

*'It has been a fantastic level of support, financially, emotionally and networking'*

*'The Food Roots programme has given me so much more clarity on elements of project management and good practice'*

- Food Roots 2 participants

## East Sussex Food Systems Mentoring Programme

This year East Sussex Public Health commissioned Food Matters to design and deliver an education and mentoring programme for East Sussex Public Health team, to strengthen approaches to facilitating and influencing food systems work across East Sussex, and to support a whole systems approach to food policy work across the council.

The programme has included external expert speakers and policy advocates from across the food policy landscape, including Head of Food Systems Policy at DEFRA, School Food Matters Chief Executive, London Borough of

Newham Head of Food Strategy, and the Faculty of Public Health Food SIG (Special Interest Group) Chair, presenting and delivering taught sessions including ‘big picture’ food systems ideas and concepts and how they translate to public health and local authority level. The programme also includes ‘policy in practice’ sessions and one-to-one mentoring support.

We believe this programme is a first and are keenly evaluating the pilot. If successful we aim to work with other public health organisations across the country.

*‘This programme has given me the opportunity to engage in collective problem solving and considering how [Food systems] principles may apply to other areas of our work.’*

- Programme Participant



# Fundamentals of Facilitation

Food Matters uses innovative facilitation and participation approaches, both nationally and locally, in many contexts. Facilitation and participation are methods of working with groups – or rather, methods of enabling groups to work – in ways that respect and include all voices, negotiate complex or divisive issues, and achieve consensual resolutions.

Facilitation and participation approaches are central to Food Matters' activities, part of our core working practice. We put these skills to use in developing and facilitating workshops and major events for our own and our partners' projects. We also train others in facilitation and participation skills, by running training sessions, speaking at events, and supporting organisations to develop facilitation skills within their existing workforce.

This year Food Matters has worked with a range of local and national organisations, including:

- Brighton & Hove Food Partnership - lived experience user group
- The Green Wellbeing Alliance - facilitating strategy of the alliance
- Farming the Future focus groups and strategy day - conversations with farmers and community groups
- Adur and Worthing Community Works – food partnership development work
- Leicester City Council - citizen conversation
- University of Brighton, East Sussex Special Interest group - bringing academics and practitioners together to drive meaningful change

# Food & Criminal Justice (F&CJ)

This was a busy year for our work on prison food reform.

Prisons have been in the headlines, though not for positive reasons, with critical overcrowding, ongoing staff shortages, rising violence between prisoners and towards staff, and a drug epidemic creating increasingly volatile unsafe environments – none of which is conducive to a rehabilitative culture.

With this continued need for crisis management, work on food may seem a low priority. Nevertheless, our work on food and mental wellbeing in prisons continues to demonstrate how good food policy and food activities can contribute positively to addressing some of the sector’s structural problems – as demonstrated in our Food Matters in Prisons report (published January 2024). Good food reduces harm and violent behaviour and contributes to safer, calmer environments enabling rehabilitative activities to flourish.

## Food Matters’ whole systems approach to food in prison

Food Matters works directly with people serving sentences as well as with staff working in catering, food procurement, education, and health. This includes delivering healthy eating support and materials through wellbeing newsletters, in-cell learning, workshops, cooking courses, practical toolkits, and peer mentoring schemes; and providing staff training sessions and consultancy to catering and food procurement services.

## Policy Work

We continued to campaign for the food served in prisons to be better resourced (currently prisons have on average £2.70 to spend on food per prisoner per day), to be healthier, and to be more than just about the food cooked in a prison’s central kitchen. We argue that food should be central to rehabilitation rather than merely a drain on prison budgets.

Working towards this, we have run a series of webinars and published blogs on our website looking in more detail at topics covered in [Food Matters in Prisons](#). The webinars, by subject experts, covered issues including ‘Food as part of a rehabilitative culture in prisons’; ‘Good Food, Good Practice’, which focussed on catering and healthy eating promotion in prisons; and issues around food

in womens' prisons. The webinar series reached over 150 professionals, from a broad range of organisations including Ministry of Justice, HMPPS, prison governors, prison catering staff, physical education staff, health services (including mental health), people with relevant lived experience and people

working in the voluntary sector, academia and probation services.

Our webinar series will continue next year, starting with a focus on growing food in prisons.

## Face to Face Courses

This year has seen Food Matters staff run more face-to-face Food Matters Inside and Out courses, including at HMP Send, working with the PIPE wing and ISFL.

Psychologically Informed Planned Environments (PIPEs) aim to provide a supportive environment that helps offenders develop better social and relational skills, ultimately assisting them in their rehabilitation and transition back into the community.

Incentivised Substance Free Living (ISFL) wings allow prisoners who demonstrate through regular testing that they are not misusing drugs to receive support and treatment to live substance-free in designated areas of the prison.



## A day in the life of ... Food Matters Nutritionist describes her experiences of working with vulnerable women in prison

Flexibility is essential in prison sessions, as participants bring a range of emotions and experiences each week. Group dynamics can vary – from cohesive to challenging – but navigating this while sharing information is both demanding and rewarding. Each group is unique, and we value the unexpected conversations that arise.

In one session, the group reflected on the novelty of knowing exactly what's in their meals—an empowering experience in prison. An activity focusing on sugar was impactful; it helped participants visualise their intake, leading one woman to reduce sugar in her tea from three tablespoons to none after understanding its effect on mood and energy. Though she was hesitant to share, the group's encouragement made her feel supported.

We explored with the group the complex relationship between food and guilt, the limits of willpower, and how adjusting the food environment can support healthier choices. The group also discussed reframing failure as learning and worked together to set realistic goals and plan habit changes.

In the first cooking session participants prepared chicken fajitas (with a tofu option), discussing food safety beforehand. When eating together, conversation turned to food, identity, and commensality. The joy of cooking and eating together was deeply felt – especially meaningful given recent restrictions on kitchen use due to a security incident. Even the Prison Officer noted how special the experience was.

The women asked insightful questions and showed a clear shift in focus from just food preparation to understanding and applying what they learned. Seeing their growth was a highlight and testament to the PIPE programme. 'Sally'\* said in the final session,

**“This is the best thing I've ever done in prison.”**

\*name changed

May 2024



**Her and His Wellbeing Magazines** provide information to support wellbeing, with a food focus, to people serving custodial sentences. Developed during the Covid pandemic for people in custody, they aim to be practical, fun, accessible, action-focused and beautifully designed. The magazines continue to be an important source of evidence-based information about food, nutrition, diet and other activities, both to support health and mental wellbeing for people while they serve their sentences and to encourage food choices for good health when they are back in the community.

## His Wellbeing

We continued producing His Wellbeing digital, a publication supporting the health and mental wellbeing of men in prison, which is available on the prison estate's digital in-cell devices.

We work with HMPPS digital Creator Content Studios, which offer workshops and employment skills training for prisoners, to produce an interactive digital version of both His Wellbeing and Her Wellbeing. This collaboration has meant our reach and impact have expanded from providing food, diet and health content to developing employment skills.

Through a working partnership with Coracle, one of the prison service's commercial digital providers, our resources and materials are now much more widely available, currently

via 2500 in-cell devices in 83 prisons in addition to the Virtual Campus platform which is available to people in education and workshops. This year we continued to work with the digital teams at HMPPS to make more of our resources available on digital devices and to obtain more statistics on usage to support the development of even more relevant resources and content.

There are plans next year to produce a His Wellbeing community version to be sent out as an e-newsletter, similar to Her Wellbeing.



## Her Wellbeing

We continue to publish and distribute Her Wellbeing in printed version to all but one women's prison, reaching 3000+ women. Three editions have appeared this year, with features on yoga, daylight, green prescribing for mental wellbeing, and food growing in prisons. Issue 25 included a reader survey with questions on both the printed and digital versions of the magazine.



## Her Wellbeing Survey

Survey responses overwhelmingly (75%) demonstrated that Her Wellbeing continues to provide much needed, engaging content that exposes readers to new ways of thinking about their health and lifestyle.

The quality of writing, the design and layout are marked out and are highly rated, with attention to accessibility and literacy levels in prisons also appreciated.

Issues around lack of access to kitchen equipment and time out of doors featured heavily, posing challenges for readers who wanted to try the recipes and exercise/wellbeing routines. While some had access to a 'Full Kitchen', others had 'None - nothing apart from water machines'.

However, despite these challenges many of our readers had managed to implement what they had learned from reading Her Wellbeing and felt supported by the publication.

***'This is an amazing project with so much potential to provide opportunities to learn, focus and improve wellbeing, thank you indeed.'***

***'I like how photos are used as well as text so even people who struggle to read can do the yoga exercises.'***

***'I briefly started yoga when I was a teen and stopped for a while so since reading Her Wellbeing it's got me doing it again which I love'***

***'Thanks to bringing little positive waves in my life here!'***

Quotes from  
2025 Survey  
respondents

## The Feel Good Food Club



A distance learning programme supporting prisoners' mental health and physical wellbeing through food-related in-cell activities. Designed for anyone serving a custodial sentence, it is a positive option for the more hard-to-reach individuals who would not normally engage with education services.

This programme was initially developed as a paper-based resource during Covid to support women in custody. This year we have been working with Coracle to pilot a digital version for laptops in prisons. Early results are encouraging; this work will continue into next year.

## Inside Time Newspaper

We contributed a monthly column to Inside Time, the weekly online and monthly printed national newspaper for prisoners and detainees, and also continue to advise the editor on food and nutrition matters. Articles this year ranged from the latest research about milk, the health benefits of apples, seeds as superfoods, and seasonal berries.

*'Dear [Food Matters], love reading your articles, couldn't help but write to tell you that your 'Nutrient Powerhouses' on Flax & Chia seeds etc. has completely changed my eating habits...So, thank you for being a part in my learning-curve.'*

- Prisoner Letter



# Young People

## Food Hits Different (FHD)

### Rethinking Health Messaging with Young People

This year we have worked collaboratively with young people to launch an innovative pilot programme, Food Hits Different (FHD). Unhealthy food messaging is overwhelming. The problem is twofold: big food companies dominate advertising, pushing junk food with tremendous force through every available channel, while the money and capacity invested into health and wellbeing messaging can't compete and often struggles to cut through. When it does, it doesn't necessarily appeal to young people or feel relevant to their lives.

FHD offers young people the space and confidence to voice their experiences of food and engage in conversations about what support they need to make more informed food choices. They can then go on to create meaningful and relevant food messages that resonate with their realities, pressures, and motivations. The Food Matters Nutrition and Comms teams collaborated on this project in partnership with a range of youth support organisations, including Clocktower Sanctuary, The Food Foundation, Team Domenic, Allsorts, Young Person's Centre, and Friends, Families and Travellers.

We were able to pilot the programme in an online workshop with the Food Foundation young food ambassadors. This helped us to appreciate the experiences of young people from historically marginalised backgrounds when they access nutrition and health advice. And to better understand what they're drawn to; what barriers they might have to engaging with this content; whether their experiences feel represented; and what they'd like to see more.

Based on what we heard and through further conversation and ideas, a cohort of young people were supported to create short-form video content for social media platforms that reflects their and their peers' experiences of food & health.

This project continues into next year with face-to-face courses working with young people engaged through the Youth Participation Team, The Wild Mind's Projects, Friends, Family and Travellers, Hummingbird, the Salvation Army Housing Association supported housing, and the Leaving Care Team.

*'Thank you so much for this webinar as it helped me learning a lot about health and wellness, it was very interesting to hear about the different aspects too.'*

Focus Group Participant

## Working Locally

### Brighton & Hove Food Partnership

Food Matters continued this year to provide facilitation services for ongoing meetings and planning sessions, has provided line management support, and our director chairs the board of directors. Working with B&HFP and CommunityWorks, we have also been providing facilitation services for planning sessions for the development of more local food partnerships across the Sussex region.

### Food Use Places

Food Use Places is a partnership project led by the Brighton & Hove Food Partnership, aiming to tackle food and packaging waste by working with 16 community organisations across East Sussex. The project seeks to create a “food use mindset” that minimises food’s impact on the climate and embeds sustainable practices into everyday community food work. The project works with the least heard communities across the city.

Food Matters’ role is to lead on partnership learning and engagement across all partners. Over the past year, we delivered a series of participatory workshops to co-develop the project with community members, ensuring the approach reflects their experiences and priorities. We also facilitated all-partner meetups, creating spaces for collaboration, peer learning, and the exchange of practical solutions for reducing food and packaging waste.

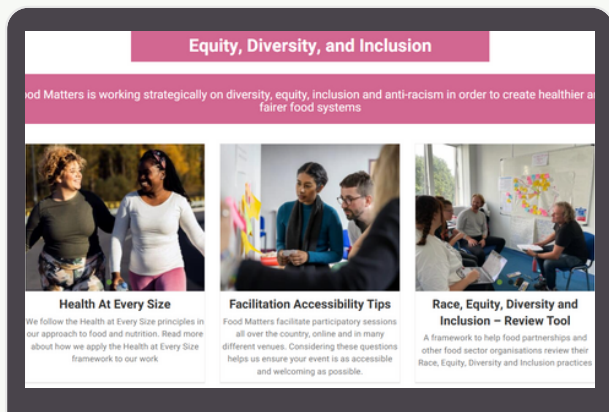


## Communications

Generally, this year we have focussed our efforts on fewer platforms, aiming to use them more effectively. To this end, we organised a 'customer mapping journey' to help us rebrand and promote our Communications, Evaluation, and Facilitation programmes to wider audiences.

## Comms in Stats

This year we added a 20-year celebration page to the website – [20 years old in 2024 \(foodmatters.org\)](https://www.foodmatters.org) – which documented our role in creating the first fully independent food partnership in the UK; and in the design and implementation of several innovative programmes including Sustainable Food Places which now has a network of over 120 food partnerships, the Rose Vouchers for Fruit and Veg, Healthy Start reforms, and Food Matters Inside and Out a groundbreaking prison food reform programme to name a few. Our celebration logo was implemented across our social media platforms. The website also now includes a page dedicated to [Equality Diversity and Inclusion](#). We continue to develop the website's readability and improve searchability.



We published five blogs, covering a range of topics from participatory processes to the launch of a new project, Food Hits Different, and Food in Prisons webinars

Our LinkedIn presence has grown dramatically, reaching over 1000 followers and continuing to rise.

To tap into social media platforms relevant to our young people's project work we set up an Instagram account. We have generated 73 posts, attracted 356 followers and continue refining the balance between photos, infographics and videos.

The Food Matters Newsletter readership has continued to grow, with 352 active subscribers.



# Financial Review

For the year ended 31 March 2025 total incoming resources amounted to £302,923 a 17% decrease on the previous year. The expenditure for 2024-25 was £291,429 a 4% increase from last year.

## Restricted and Unrestricted Income

Any funds described as 'restricted income' are available only for the specific projects or purposes determined by the funders. In addition, the charity holds 'designated funds' which have been raised for a specific project or purpose.

The full Statement of Financial Activities is set out in the accounts.

## Reserves

As part of the 2025 year-end process, guided by the Treasurer, the Food Matters' Trustees reviewed the charity's Reserves Policy. It was confirmed that the policy was still valid, and that Food Matters would maintain free reserves because:

- it has no endowment funding and is entirely dependent on income funding from year to year, which is inevitably subject to fluctuation, and
- it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

To this end, Food Matters aims to accumulate reserves equal to three to six months unrestricted expenditure. It is deemed that in the financial year covered by this report the charity's reserves surpass the nominated amount and are adequate to ensure the charity was able to meet all current, known and some estimated possible future liabilities.

## Risk assessment policy

The trustees are responsible for overseeing the risks faced by the charity. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

# Structure, Governance and Management

Food Matters registered as a Charitable Incorporated Organisation on 24th April 2018. The charity is governed by its Constitution. The Trustees have responsibility to ensure that all aspects of the charity's activities are properly conducted and carried out in full compliance with its Constitution. The Trustees meet at least three times a year and attend an additional strategy day together with Food Matters staff. All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by any Trustee during the year.

The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2025 were:

Trustees during the financial year covered by this report:

Tim Marsh (Chair) (re-elected 28/11/24)

Colin Havard (Treasurer) (re-elected 28/11/24)

Charlie Powell (resigned 27/02/2025)

Kath Dalmeny (re-elected 28/11/24)

Lindy Sharpe (re-elected 28/11/24)

Sam Dyer (elected 28/11/24)

Dain Robinson (elected 28/11/24)

Rounaq Nayak (elected 28/11/24)

## Recruitment and Appointment of New Trustees

The Trustees are appointed under the terms of the Constitution. Each new Trustee is given a copy of the Constitution, details of their responsibilities as a charity trustee, contact details of fellow Trustees and employees, background on the charity's strategy and current projects and other information useful in pursuing their role. New Trustees are recruited in consultation with the Director to ensure that the requisite skills are available to support the charity's activities.

## Staff, Training and Fair Pay

Food Matters has eight core members of staff and is governed by a board of seven trustees. Our work is also enhanced by a group of experienced and expert freelancers, and we recruit high-quality volunteers to support our project work.

Food Matters is an accredited Living Wage Employer, committed to paying at least the Living Wage, as calculated by the Living Wage Foundation, which reflects the cost of living. We have a pay ratio policy to ensure that we maintain a fair pay ratio between the highest and lowest earners. This pay ratio calculation shows that Food Matters' pay ratio is between 2:1 and 3:1, well below the third-sector average.

## Role of Trustees

The Trustees provide governance and develop policy for the charity and accept ultimate legal authority for it. The Trustees formulate and regularly review the long- and short-term strategic aims of the charity as well as setting specific goals and priorities. The Trustees approve budgets and are responsible for the good stewardship of the charity's resources. They work in partnership with the Director with a view to furthering the charity's objectives.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the Board of Trustees on the 18th December 2025 and signed on its behalf, by:

A handwritten signature in black ink, appearing to read 'C Havard', written in a cursive style.

**Colin Havard, Treasurer of the Board of Trustees**

# Food Matters Foundation

## UNAUDITED FINANCIAL STATEMENTS

### For the year ended March 2025

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#### Legal and administrative information

##### Trustees

Ms K Dalmeny  
Mr T Marsh  
Mr C Havard  
Ms L Sharpe  
Mr C Powell (resigned 27/02/2025)  
Dain Grace Robinson nee Son (Appointed 28 November 2024)  
Samantha Mary Ward Dyer MBE (Appointed 28 November 2024)  
Dr Rounaq Sanjay Nayak (Appointed 28 November 2024)

##### Charity number

1178078

##### Principle address

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

##### Independent examiner

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

##### Accountants

West & Berry Limited  
Nile House  
Nile Street  
Brighton  
BN1 1HW

# Independent examiner's report to the trustees of Food Matters Foundation

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I report to the trustees on my examination of the financial statements of Food Matters Foundation charity for the year ended 31 March 2025.

## Responsibility and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act;  
or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Phil Woodgate FCCA

*Phil Woodgate*

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA  
Dated..... 20 January 2026

# Statement of Financial Activities including income and expenditure account

For the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	452	192,283	192,735	103,999	192,723	296,722
Charitable activities	4	108,093	-	108,093	65,210	3,300	68,510
Investments	5	2,095	-	2,095	1,652	-	1,652
<b>Total income</b>		<u>110,640</u>	<u>192,283</u>	<u>302,923</u>	<u>170,861</u>	<u>196,023</u>	<u>366,884</u>
<b>Expenditure on:</b>							
Raising funds	6	2,932	5,478	8,410	3,695	4,239	7,934
Charitable activities	7	76,260	206,759	283,019	67,602	204,987	272,589
<b>Total expenditure</b>		<u>79,192</u>	<u>212,237</u>	<u>291,429</u>	<u>71,297</u>	<u>209,226</u>	<u>280,523</u>
<b>Net income/(expenditure)</b>		31,448	(19,954)	11,494	99,564	(13,203)	86,361
Transfers between funds		-	-	-	7,000	(7,000)	-
<b>Net movement in funds</b>	9	31,448	(19,954)	11,494	106,564	(20,203)	86,361
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>145,665</u>	<u>154,202</u>	<u>299,867</u>	<u>39,101</u>	<u>174,405</u>	<u>213,506</u>
<b>Fund balances at 31 March 2025</b>		<u>177,113</u>	<u>134,248</u>	<u>311,361</u>	<u>145,665</u>	<u>154,202</u>	<u>299,867</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Balance Sheet

As at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		426		1,112
<b>Current assets</b>					
Debtors	14	104,398		10,404	
Cash at bank and in hand		336,376		326,531	
		<u>440,774</u>		<u>336,935</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(129,839)</u>		<u>(38,180)</u>	
<b>Net current assets</b>			310,935		298,755
<b>Total assets less current liabilities</b>			<u>311,361</u>		<u>299,867</u>
<b>The funds of the charity</b>					
Restricted income funds	18	134,248		154,202	
Unrestricted funds	19	<u>177,113</u>		<u>145,665</u>	
			<u>311,361</u>		<u>299,867</u>

The financial statements were approved by the Trustees on 18 December 2025



Mr C Havard  
Trustee

# Notes to the financial statement

## For the year ended 31 March 2025

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### 1. Accounting policies

#### Charity information

Food Matters Foundation is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# Notes to the financial statement (continued)

For the year ended 31 March 2025

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## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1 Accounting policies

Income from government and other grants is recognised when the charity has entitlement to the funds, and 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.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

# Notes to the financial statement (continued)

## For the year ended 31 March 2025

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### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# Notes to the financial statement (continued)

For the year ended 31 March 2025

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## Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.11 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Notes to the financial statement (continued)

For the year ended 31 March 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	452	-	452	11	-	11
Grants	-	192,283	192,283	103,988	192,723	296,711
	<u>452</u>	<u>192,283</u>	<u>192,735</u>	<u>103,999</u>	<u>192,723</u>	<u>296,722</u>
<b>Grants</b>						
Ministry of Justice	-	70,136	70,136	-	64,944	64,944
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	-	106,653	106,653	-	112,839	112,839
Lambeth Food Partnership	-	-	-	97,950	-	97,950
Sustain Alliance	-	-	-	5,000	-	5,000
Brighton and Hove Food Partnership	-	4,768	4,768	1,038	-	1,038
Chalk Cliff Trust	-	5,000	5,000	-	5,000	5,000
National Lottery Community Fund	-	5,726	5,726	-	9,940	9,940
	<u>-</u>	<u>192,283</u>	<u>192,283</u>	<u>103,988</u>	<u>192,723</u>	<u>296,711</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Other income</b>						
Other income	108,093	-	108,093	65,210	3,300	68,510

## 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,095	1,652

## 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fundraising and publicity</b>						
Advertising	179	693	872	-	-	-
Staff costs	2,753	4,785	7,538	3,695	4,239	7,934
	2,932	5,478	8,410	3,695	4,239	7,934

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	204,229	182,251
Depreciation and impairment	686	1,380
Food - project costs	546	255
Subcontractor - project costs	41,426	56,200
Accommodation and venue - project costs	1,814	1,867
Travel and subsistence - project costs	2,253	2,906
Other project costs	6,173	4,922
Rent and accommodation costs	8,217	7,497
Staff training and conference costs	563	481
Subscriptions	588	196
Consultancy	3,338	4,902
	<u>269,833</u>	<u>262,857</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	10,146	6,710
Governance	3,040	3,022
	<u>283,019</u>	<u>272,589</u>
<b>Analysis by fund</b>		
Unrestricted funds	76,260	67,602
Restricted funds	206,759	204,987
	<u>283,019</u>	<u>272,589</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 8 Support costs allocated to activities

	2025 £	2024 £
Insurance	624	615
IT software and support	3,467	2,662
Website costs and support	516	590
Printing, postage and stationery	578	225
Small equipment and office expenses	451	665
Sundry expenses	760	301
Bank fees	112	144
Consultancy	3,638	1,508
Governance costs	3,040	3,022
	<u>13,186</u>	<u>9,732</u>
<b>Analysed between:</b>		
Charitable activities	<u>13,186</u>	<u>9,732</u>

Governance costs includes £1,860 (2024: £1,860) for accountancy and independent examination fees.

## 9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	420	420
Depreciation of owned tangible fixed assets	686	1,380
	<u>1,106</u>	<u>1,800</u>

## 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
8	8

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	190,886	175,848
Social security costs	11,799	7,420
Other pension costs	9,082	6,917
	<u>211,767</u>	<u>190,185</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>37,689</u>	<u>39,670</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Tangible fixed assets

	Plant and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2024	684	4,231	4,915
At 31 March 2025	<u>684</u>	<u>4,231</u>	<u>4,915</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	534	3,269	3,803
Depreciation charged in the year	104	582	686
At 31 March 2025	<u>638</u>	<u>3,851</u>	<u>4,489</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>46</u>	<u>380</u>	<u>426</u>
At 31 March 2024	<u>150</u>	<u>962</u>	<u>1,112</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 14 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	104,083	1,500
Other debtors	-	8,466
Prepayments and accrued income	315	438
	<u>104,398</u>	<u>10,404</u>

## 15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		1,208	4,572
Deferred income	16	122,151	23,880
Trade creditors		317	4,159
Other creditors		1,741	1,326
Accruals		4,422	4,243
		<u>129,839</u>	<u>38,180</u>

## 16 Deferred income

	2025	2024
	£	£
Arising from Deferred income	<u>122,151</u>	<u>23,880</u>

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	<u>122,151</u>	<u>23,880</u>

Movements in the year:		
Deferred income at 1 April 2024	23,880	62,440
Released from previous periods	(23,880)	(62,440)
Resources deferred in the year	<u>122,151</u>	<u>23,880</u>
Deferred income at 31 March 2025	<u>122,151</u>	<u>23,880</u>

## 17 Retirement benefit schemes

	2025	2024
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>9,082</u>	<u>6,917</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## Notes to the financial statement (continued)

For the year ended 31 March 2025

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Ministry of Justice - Inside and Out Project	57,648	70,136	(76,726)	-	51,058
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	96,554	106,653	(120,017)	-	83,190
Brighton and Hove Food Partnership - Food Use Places	-	4,768	(4,768)	-	-
Chalk Cliff Trust - Food Hits Different	-	5,000	(5,000)	-	-
National Lottery Community Fund - Food Hits Different	-	5,726	(5,726)	-	-
	<u>154,202</u>	<u>192,283</u>	<u>(212,237)</u>	<u>-</u>	<u>134,248</u>

## Notes to the financial statement (continued)

For the year ended 31 March 2025

### 18 Restricted funds

(Continued)

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Ministry of Justice - Inside and Out Project	45,550	64,944	(52,846)	-	57,648
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	99,898	112,839	(116,183)	-	96,554
HM Prison and Probation Service (HMPPS)	10,457	-	(10,457)	-	-
University of Sussex Career Lab	6,000	-	(6,000)	-	-
Brighton and Hove Food Partnership	7,000	-	-	(7,000)	-
Clinks	5,500	-	(5,500)	-	-
University of Sussex - Sustainable Food Places	-	3,300	(3,300)	-	-
Chalk Cliff Trust - Mood AF	-	5,000	(5,000)	-	-
National Lottery Community Fund - Mood AF	-	9,940	(9,940)	-	-
	<u>174,405</u>	<u>196,023</u>	<u>(209,226)</u>	<u>(7,000)</u>	<u>154,202</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2025

## 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Lambeth Food Partnership	66,377	23,880	(55,180)	-	35,077
General funds	79,288	86,760	(24,012)	-	142,036
	<u>145,665</u>	<u>110,640</u>	<u>(79,192)</u>	<u>-</u>	<u>177,113</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Clinks - Covid-19 winter support grant	3,349	-	-	(3,349)	-
Sustain Alliance - Good Food Governance	1,005	-	-	(1,005)	-
Lambeth Food Partnership		91,177	(24,800)	-	66,377
General funds	34,747	79,684	(46,497)	11,354	79,288
	<u>39,101</u>	<u>170,861</u>	<u>(71,297)</u>	<u>7,000</u>	<u>145,665</u>

## 20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	426	-	426
Current assets/(liabilities)	176,687	134,248	310,935
	<u>177,113</u>	<u>134,248</u>	<u>311,361</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	1,112	-	1,112
Current assets/(liabilities)	144,553	154,202	298,755
	<u>145,665</u>	<u>154,202</u>	<u>299,867</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2025

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## 21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

## Food Matters

Food Matters was set up in 2004 to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

Our work focusses on food system transformation through person centred action and campaigning, to create food systems that enhance health and wellbeing, nourish the environment, reduce inequalities and promote social justice.

- We ensure people and communities are at the heart of food system transformation by using participatory approaches to take action at every level to empower people and make better food policy.
- We support people to develop skills, knowledge and confidence so they feel empowered to take control over decisions that affect their lives and their food system.
- We believe that change happens when policy interventions align with people's ability to make change happen.

The trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (as set out in note 1) and comply with the charity's governing document, and the Charities Act 2011.

## Objectives

1. To advance the education for the benefit of the public in issues relating to food, including health, ethics, economic and social studies, science, public policy, sustainable development and the protection, enhancement and rehabilitation of the environment.
2. To advance and promote community food work as a mechanism for community development and the improvement of the conditions of life for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.
3. To promote sustainable development as it relates to the food system for the benefit of the public.

## Public Benefit

The Trustees are aware of Charity Commission guidance on public benefit reporting as set out in Section 17 of the Charities Act 2011. They believe Food Matters fulfils a fundamental public benefit by promoting food systems that improve the health, education and wellbeing of individuals and communities, and protect and enhance the environment.

**FOOD MATTERS FOUNDATION**

England & Wales - Charity number 1178078

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# Accounts

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# **ANNUAL REPORT**

**Review and accounts for the  
year ended 31 March 2024**

# Foreward

In March 2024 Food Matters celebrated turning 20, a significant achievement improving food systems and enabling populations. From our beginnings drafting the UK first food strategy, we are proud to be part of a movement which has brought food policy to the forefront of public discussion and advocacy, as well as national and local policy. We have plans to celebrate these achievements through next year, including planning for the next 20.

This year we continued to participate in the Sustainable Food Places campaign focussed on the cost-of-living crisis, the end of the Household Support Fund, and the rising levels of food insecurity experienced by millions of families across the UK, where we emphasised the importance of taking a systems approach to food policy. Elsewhere our policy roundtable and briefing on prison food reform highlighted the need for and benefits of transformational change in what and how we provide food to those in custodial settings.

Food Matters is proud to have focused on increasing equity, diversity and inclusion throughout the food system, we undertook work both internally and through our work on the Sustainable Food Places programme. Food Matters was the first organisation in the UK to undertake the REDI (Race, Equity, Diversity and Inclusion) process twice, developing a baseline for internal EDI (Equity, Diversity and Inclusion) work in 2022, with a follow-up REDI review process this year. Although we have made good progress, as an organisation we recognise that there is much to do including work to demonstrate our changing approach and culture. This work will continue as a central theme of developing our EDI culture through the coming years. And we are delighted that our work with food partnerships across the SFP network embedding REDI principles has been described as ‘trailblazing’ by sector leaders.

Many years work gathering data about the value of food partnerships and food strategy work, culminated in the development of a state-of-the-art visualisation tool to help share and communicate this impact more widely. This interactive set of tools demonstrate the scope and scale of work being done across the SFP network and supporting our ongoing work towards food system transformation.

As we moved through the year Food Matters joined others in the sector to press for food system transformation policies and commitment across the political spectrum in the run up to the local elections and General Election. This included engaging with over 50 MPs at the Sustainable Food Places Day of celebration and action in parliament. We will be continuing working with sector partners to advocate for food system change.

This year Food Matters continued to offer our unique services to partners throughout the UK. Working to scale and embedding some of our project work including food partnership development and good food governance towards a food systems mentoring programme. Offering training and courses to build greater food skills and resilience in many settings. Digitization of elements of our food and criminal justice programme. We will also be developing our priorities and Theory of Change for the next 3 years.

Finally, we would like to thank all of our partners and staff who have contributed this year, as we look forward to another year of innovation and success.

**Tim Marsh**  
Chair of Food Matters Board of Trustees

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**Address:** Community Base, 113 Queens Road, Brighton, BN1 3XG  
**Charity number:** 1178078  
**Accountants:** West & Berry Ltd  
**IE:** Woodgate Accounting Services

## Trustees during the financial year covered by this report:

- Tim Marsh (Chair)
- Colin Havard (Treasurer)
- Kath Dalmeny
- Lindy Sharpe
- Charlie Powell

**F**ood Matters: campaigning for sustainable, fair food systems to create a better food future for all. We do this by working nationally and locally on our own projects and in partnership with other organisations, and at both strategic policy and community levels.

Our current areas of focus include:

**Transforming Food Systems** - Supporting the successful development of food partnerships to strengthen local food systems through embedding the principles of whole food systems work, driving innovation & best practice on all aspects of healthy and sustainable food. Delivered through the nationally significant and internationally recognised Sustainable Food Places programme, and food partnerships advice and support, and good food governance consultancy work.

**Food and Criminal Justice** – Working to see food as central to rehabilitation and recovery in the criminal justice system, enabling people to make better food choices to support their physical and mental wellbeing, and campaigning for prison food reform at policy level.

**Capacity Building** - Through innovative facilitation and engagement strategies at both national and local levels we help groups and communities navigate complex or divisive issues to reach consensus and empower individuals to actively participate in their food systems.



# Transforming Food Systems

## Sustainable Food Places

For more than 10 years Food Matters has worked alongside the food charities Sustain and the Soil Association to deliver the Sustainable Food Places (SFP) programme, nurturing a group of just 13 local food partnerships which has now grown into a prospering, UK-wide network of over 100 members.

**Food Matters works in partnership with Sustain and the Soil Association to deliver the nationally significant and internationally recognised Sustainable Food Places programme (SFP). The programme works to initiate and support local food partnerships, good food activism and healthy and sustainable food, so that these become an integral part of the institutional and social landscape of towns, cities, boroughs, districts and counties across the UK.**

**Food partnerships aim to bring stakeholders together to help demonstrate the connections between food, health, community, social equity, the environment and economic prosperity to build more sustainable food systems, and to facilitate food system transformational change.**

## Participatory community action

This year we stepped up our work supporting food partnerships to increase engagement and representation in their place through training workshops and a grants programme exploring the use of participatory processes. 11 food partnerships received grants to support their work on engaging their communities in conversations about food systems change.

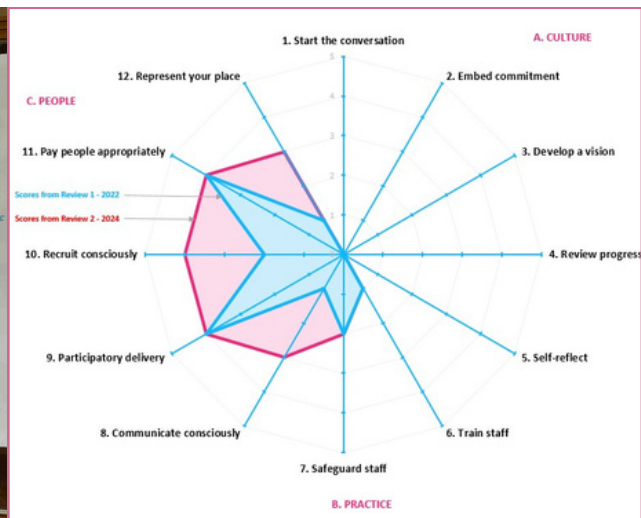
This also resulted in a host of case studies and resources to share good practice within the SFP network and beyond through the website, webinars and peer learning training sessions.

This year the PeerLink platform – developed and managed by Food Matters to connect SFP members with each other and share experience and good practice – continued to grow, providing invaluable peer-to-peer learning, including learning visits from Lincolnshire to Plymouth and the Tamar Valley and visits to the Open Food Network, Tamar Grow Local, The Good Food Loop, three food hubs and the Apricot Centre.



## REDI for Change: Race Equity Diversity and Inclusion

This has been a significant development year for our work on the Race, Equity, Diversity, and Inclusion work (REDI) for SFP. Food Matters continued advocating the pilot projects to embed the principles of REDI into three SFP food partnerships using the REDI review tool. The tool has been refined this year following an internal REDI process with Food Matters staff and trustees. Food Matters is the first organisation in the UK to undertake the REDI process twice, developing a baseline for internal EDI work in 2022, with a follow-up REDI review process this year.



Our experiences from the pilots have been shared through case studies and new resources on the SFP

website and through training and learning webinars. Through a network consultation process Food Matters developed an anti-racism statement for the programme, which is available on the SFP website.

Towards the end of this year, we embarked on a series of workshop sessions, delivered by Food Matters and collaborating partner Animo Leadership, aimed at building capacity through baseline training, sharing best practice and culminating in the development of an anti-racism strategy for the SFP programme and network; this work will continue into next year.

*"SFP is trailblazing in its approach to this process and its serious commitment to this work".*

**- Kate Chester, Animo Leadership**

Learning from this work and about the REDI toolkit has spread wider this year, even finding its way to Victoria, Australia.

### About the REDI Review Tool

*'I've [ ] watched on YouTube a couple of recordings [of the REDI tool] on anti-racism in the food sector by SFP – both were brilliant and helpful for me as I consider VicHealth's future investments in the food system space (and who we must engage as part of our work).'*

**- Food System Co-ordinator,  
VicHealth, Melbourne, Australia**



## Growth of county food partnerships

Food Matters continued leading on the county food partnership working group, which included one-to-one food partnership meetings, co-ordinator inductions, grant support, and facilitating working group meetings. We gathered and collated evidence from the SFP county partnership working group for submission into the House of Lords Inquiry into the Future of Horticulture,

although the subsequent review was dropped by the then government. Food Matters and other leading food, health and farming charities continue making the case, and to press the government, for a Horticulture Strategy. The SFP network members provide the local evidence of need, and SFP is well placed to press for change at a national level.

## Making the Case – strategy, impact and evaluation

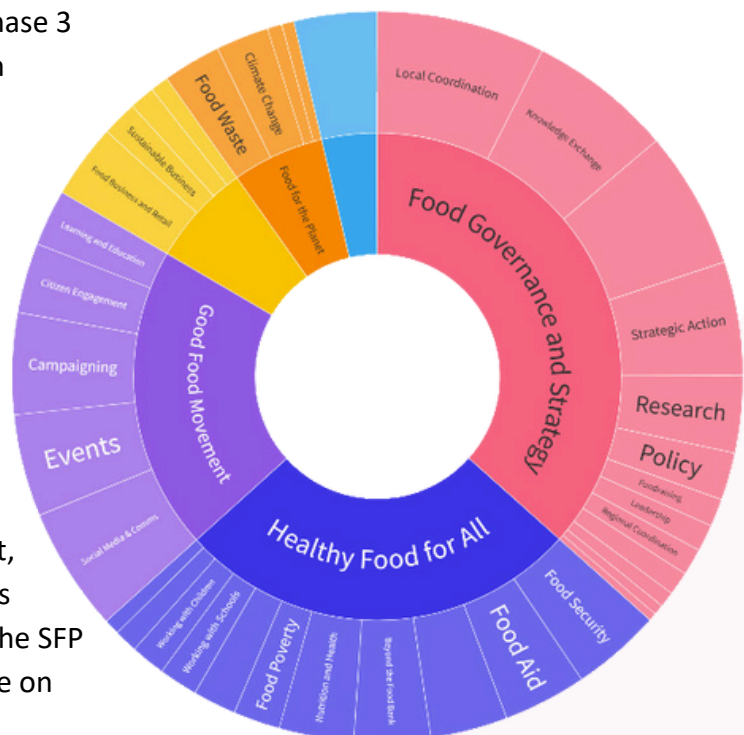
During our 10-year involvement with SFP, we have collected a huge amount of information on the work of food partnerships. Through surveys, consultations, interviews, reports and research studies, we have amassed a wealth of data covering what partnerships have done, what innovations they have led and what impact they have had.

We developed a state-of-the-art visualisation tool to help share and communicate this impact widely. These interactive tools demonstrate the scope and scale of work being done across the SFP network and provide a platform for exploring SFP impact data. Captured within this database are over 1200 case studies of partnership action, covering 33 areas of food systems impact.

This year has seen Food Matters take a lead role in developing a 'Making the Case' strategy for the SFP programme, identified as a strategic priority for the remainder of Phase 3 of the programme. This work focused on collecting, collating, and communicating existing data on the evidence of the impact of both local food partnerships and the SFP programme, supporting fundraising efforts, and driving policy change at a local and national level.

These tools, the evidence database and the SFP Impact Hub were launched in January.

We also worked with partners across the SFP network to develop bespoke tools to capture and visualise this impact, creating a new open access food systems database that supports partnerships in the SFP network to capture and share knowledge on good practice and innovation.



As a part of this new work area, we also increased our engagement with universities, academics and researchers across the UK and beyond, with the intention of sparking new, high-quality research exploring the impact of the programme. This has included involvement in multiple national research programmes,

including the UKRI Transforming Food Fund, the H3 consortium of food researchers, and the FoodSEquals project; as well as a number of international research projects, including the European Commission's FoodCLIC project and John Hopkins Food Policy Network in the US.

*'This is a phenomenal piece of work, I can only imagine the 100's of hours that have been spent putting it together. This is the best Xmas present I could have wished for as we try to justify our continuing existence here in Hull. Thank you so much to you and your team – it is going to be incredibly useful!'*

- Hull Food Partnership



## SFP awards into the future

The SFP awards are a fundamental part of the programme, demonstrating and celebrating the achievements and value of food partnership across the UK. This year the awards process underwent a full review, with the Food Matters team contributing to the redesign of the awards, through leading the participatory processes that were part of the network consultation.

One aim of the review was to streamline the process, making it easier and more transparent for SFP network members to participate and enable the SFP team to support more members to achieve awards. This year there were 7 silver and 15 Bronze award winners spanning the UK, from Plymouth to Glasgow.

# Celebrating our latest award winners and Members!



## Campaign work

This year we have been increasingly involved in the national SFP policy and advocacy work. A major campaign has focussed on the cost-of-living crisis, the end of the Household Support Fund, and the rising levels of food insecurity experienced by millions of families across the UK. We joined a national coalition of food campaign charities including Barnardo's, Trussell and IFAN (Independent Food Aid Network), to petition for policy interventions including retaining the Household Support Fund in the short term whilst reviewing welfare support systems in the long term.

This campaign highlighted the importance of taking a systems approach, such as the SFP framework, to provide the structure for local action to ensure healthy food for all. The campaign argued for:

- local food poverty action plans
- promoting Living Wage Employers and Living Wage Places
- removing barriers to breastfeeding
- promoting food access for older and disabled people
- universal free school meals for all ages
- improving the Healthy Start scheme by introducing auto-enrolment, increasing the value of payments and extending eligibility to more households, including those on No Recourse to Public Funds
- an overhaul of Universal Credit to cover the costs of everyday living.



This work included speaking at 'the future of crisis support' meeting - organised by End Furniture Poverty, Cash Perks, Greater Manchester Poverty Action and the Independent Food Aid Network (IFAN), - with 180 attendees, which received mainstream and social media coverage, including in the Big Issue. The Household Support Fund was later extended to March 2025.

## SFP 2025 and beyond

This year we contributed to strategic planning and management for the SFP network and programme beyond 2024, the final year of Phase 3 funding.

DONATION

DONATION

# Towards Good Food Governance

Food Matters works with food partnerships and other collaborative food organisations to embed core principles including representation, democratic accountability, transparency, inclusivity, generous leadership, to maintaining good food governance, fundamental to effective food systems transformational work.

## Wakefield



During this year we continued giving light-touch support to the fledgling good food partnership in Wakefield.

Working with stakeholders including Wakefield Council, we have been able to provide guidance and advice on good food governance, partnership development, navigating competing priorities, and building a coherent narrative, all working towards a launch event next year. We look forward to helping the partnership grow in the coming years.

## Southwark



Food Matters' work providing support to Southwark Food Action Alliance (SFAA) completed in June. We worked to help SFAA

become more financially resilient, which included supporting the steering group to position themselves as equal partners in the development of the food strategy as well as an important delivery partner. The food strategy, Good Food Southwark 2023-2026, which was launched this year, sets out five priorities for long-term action, including a good food partnership and a 'Right to Food' principle. Our work with SFAA also included helping to create a food systems identity, moving away from being regarded as solely an 'emergency food aid network', improving governance, and identifying potential income streams.

## Lambeth Food Partnership



Food Matters has continued providing tailored support to the Lambeth Food Partnership.

With funding we were able to recruit a Food Partnership Co-ordinator, which resulted in increased visibility and reach for the partnership, and greater capacity within the steering group to grow the partnership network. Work also included collaborating with Lambeth Public Health to deliver a Greater London Authority (GLA) funded Food Roots 2 programme which involved the development of a pilot project 'Food 5 Ways' in the Vassal and Coldharbour neighbourhood in Lambeth, based on the Pembroke House Walworth Neighbourhood Food Model, "... to build a strong and united neighbourhood using food as a catalyst for change through networks, connections and actions." Activities included planning workshops and a community consultation across the 5 Ways neighbourhood. Lambeth Heart is monitoring and evaluating the project to capture learning for the future.

An Affordable/Emergency Food working group has been set up within the partnership to share best practice and learning, and embed better signposting and training on wraparound support, including increasing uptake of Healthy Start. We also continued working on the internal structure of the Food Partnership to increase financial robustness and improve governance, diversity and participation.



## Food Roots 2

In a partnership with the Third Sector Investment Consultancy (TSIC), Sustain and First Love Foundation, we were awarded funding to deliver the learning element of the GLA Food Roots 2 grant programme, which will run up until June 2025. 21 successful food partnerships and food poverty alliances

received funding to pay for coordination time to work on building stronger partnerships and supporting strategic work on food insecurity. Throughout this year Food Matters has undertaken the training, facilitation, peer support and buddying elements of the programme.

Food Roots 2, a Greater London Authority funded programme offering financial support with a training, networking and peer support element to Food Partnerships and Food Poverty Alliances across London, delivering more robust and stronger partnerships and supporting strategic work on food insecurity.

## Building Good Food Infrastructure

### Greater Brighton food system infrastructure

This year we worked in partnership with Alex Britten-Zondani, food systems consultant, and the Brighton and Hove Food Partnership to identify potential food systems infrastructure investments that could be made across the Greater Brighton region. The work was funded through the Greater Brighton Economic Board (GBEB), which is made up of seven local authority areas (Brighton & Hove, Adur, Lewes, Crawley, Arun, Mid Sussex and Worthing), three main educational establishments (University of Brighton, University of Sussex and Chichester College Group) and four business partners (Adur & Worthing Business Partnership, Brighton and Hove Economic Partnership, the South Downs National Park and Coast-to-Capital LEP).

Over three months, the project team conducted research into potential investment

opportunities including: a new regional dynamic food procurement system; a new Greater Brighton sustainable food logistics depot; training and support programmes that would put local businesses at the forefront of circular economy practices; community supported agriculture; and community composting across Greater Brighton.

Taking a systems change approach, the final recommendations of the project were to combine these potential investments into one systems change project for the region – Greater Brighton: The Future of Food.

The report and associated recommendations were taken to the Greater Brighton Economic Board meeting in July 2023 and will feed into a Greater Brighton Food Plan due to be published next year.





## East Sussex county-wide approach to food systems working

**GOOD FOOD EAST SUSSEX** Following the success of the East Sussex Food Mapping work undertaken last year, Food Matters continued working with the four food partnership in East Sussex: 3VA (Voluntary Action in Eastbourne, Lewes District and Weald), SCDA (Sussex Community Development Association), HVA (Hastings Voluntary Action) and Eastbourne Food Partnership CIC to deliver a seven-month programme of identified priority actions for the region, which included co-ordinating and growing the 'Good Food for East Sussex' network (over 255 members).

Food Matters also led the development of a longer-term strategy which included a 'strategy foundry' event. This work focussed on two shared priorities: improving food in schools and public sector institutions, and supporting the local food economy. Working collaboratively with the local food partnerships we were then able to develop a 'Good Food for East Sussex' campaign toolkit and a county-wide strategy launch.

Food Matters also led an event in March connecting suppliers and buyers, which was well received with over 50 attendees. The result of all this positive work has led the East

Sussex food partnerships to consider the possibility of going for an SFP gold award collectively.

Through this work we were able to demonstrate the added value of taking a food partnership approach, and this resulted in East Sussex County Council committing £250,000 long-term funding for the local food partnerships in East Sussex.

*'Being part of Good Food East Sussex has helped enormously in the recent relaunch of Rother Food Partnership. Already a trusted brand and with a wealth of knowledge and skills residing in the partner organisations, Good Food East Sussex, along with Food Matters, has enabled Rother Food Partnership to get off to a really strong start. It is great to be part of such a supportive, collaborative food partnership alliance.'*

*The work that Food Matters has done to help create such a strong food partnership alliance in East Sussex will undoubtedly be a huge benefit to all the partnerships, not just now, but in years to come.'*

**- Liz Maynard, Rother Voluntary Action**



# Food & Criminal Justice (F&CJ)

This year we were awarded a two-year grant from the Ministry of Justice to continue our work to support women in, or at risk of coming into contact with, the criminal justice system.



## Her and His Wellbeing

After four years of print copies, this year we have worked with digital teams at several prisons to pilot digital, interactive versions of our health and wellbeing publications Her Wellbeing and His Wellbeing, which provide evidence-based information to support wellbeing, with a food focus, to people serving custodial sentences. The prototype digital magazines were produced by the prison estate's Creator Centres, which are training workshops for prisoners. This has meant our reach and impact have expanded from food, diet and health content provision to include contributing to employment skills development through the Creator Centres' work.

All 26 back issues of Her Wellbeing and 8 issues of His Wellbeing are available in PDF format to people residing in the 18 prisons, where everyone has access to an in-cell Launchpad laptop. Additionally, 8 issues of an interactive format have been uploaded onto two digital platforms with access from shared computers in all 122 prisons in England and Wales, with a potential readership of the whole prison population of 88,000.

Four hard-copy editions of Her Wellbeing have been published and distributed across the women's estate reaching 3000+ women. The issues included feedback and tips from readers and featured topics including: blood pressure, exercise and diet; Premenstrual Dysphoria Disorder; the prison canteen; protein and exercise; mindfulness; and no cook recipes.

*'Good layout. Everyone can relate to the topics covered.'*

*'Thank you for publishing Her Wellbeing as it's a great way to learn and get the tools for a healthier mind and body. It's short enough to really take in the information.'*

*'It's relevant to us and its suggestions for making the most of food/wellbeing inside.'*

*Her Wellbeing readers' feedback*



## The Feel Good Food Club



This year we have also continued to explore the potential to develop an interactive version of our in-cell learning course, The Feel Good Food Club, using learning platform Moodle to roll it out

across the prison estate. We have produced a pilot version of the first module and continue to receive feedback. This year our course has been used as a flagship model to demonstrate the use of Moodle in enrichment courses for prisoners.

*'[the Feel Good Food Club distance learning course] was very informative and useful in a practical way, thank you.'*

- Course participant

## Food Matters in prisons



After 12 months of research and evidence-gathering, this year we published a far-reaching state of food in the prison system, Food Matters in Prisons: A briefing. The report looks at the state of prison food systems now, and where they might be improved to benefit people in prison. It examines government policies relating to prison food, including procurement, nutrition and sustainability, and looks at what research exists to make a case for improved food being better

for prisoners as well as the public purse. The report highlights examples of good practice, not only in the UK but worldwide, and makes recommendations relating to what opportunities exist for stakeholders and the voluntary sector to work together to improve all aspects of prison food.

The report was well received garnering attention, shares, comments and reposts across social media platforms, with over 6000 impressions on X/Twitter alone.

*'It was a pleasure to contribute to this report and it should be priority reading for anyone with an interest in / responsibility for improving our prisons.'*

- Professor Rosie Meek PhD CPsychol AFBPsS

*'Food Matters worked with me and HMP Wandsworth when we tried to do prison reform ... and did some excellent work. Their full report hits on the key reasons why food matters in prisons more now than ever before. I urge you to read it and support Food Matters in trying to change the system!'*

- Ian Bickers, Founder of Unlocking Justice and Former Prison Group Director

The report also received good coverage in the mainstream media, including articles by 10 national networks and publications including Inside Time, Public Sector Catering and The Grocer. We were able to expand on particularly important issues covered by the report with blogs including 'Prison Food Procurement: Benefitting Prisoners and the Public Purse';

## Policy work

Our Director was asked to present project findings from our Innovations Grant 2019 project to the Innovations Grant Governance Panel in September. And University of Central Lancaster (UCLan), the academic team responsible for the independent project evaluation, presented their findings at the Nordic Health Promotion Research Conference in June 2023.

## Inside Time

This year we were approached to produce a monthly nutrition and recipe column in Inside Time newspaper, a charity-published monthly newspaper available to all men and women serving custodial sentences. We have produced 12 columns this year, covering lowering blood pressure, liver health, protein alternatives, controlling appetite, and why eating breakfast is a good thing.

**Food for thought**

*Helen Sandwell*

Food in prison is an emotive subject for those inside. Does it leave you still feeling hungry, or does it pile on the pounds? Will it trigger an eating disorder or other trauma-related behaviours? When you pick it up from the trolley, has it gone cold, is it all dried up, does it look and smell edible, is it contaminated, or is there even any left? All these considerations can leave you feeling pretty negative about food. At its worst, food can even threaten security.

Over the past year, Food Matters has organised roundtable workshops to talk about prison food.

'Food Literacy – the Forgotten Skill'; and The Role of Food within a Rehabilitative Culture'.

We are planning a series of webinars focusing on aspects of the report, the first of which will take place early next year and will focus on the 'Role of Food within a Rehabilitative Culture'.

### Inside Cookery

## Lowering the pressure

In Inside Time's monthly recipe column, a prison nutritionist provides ideas for creating your own tasty and healthy dishes.



*Helen Sandwell*

High blood pressure isn't just a condition of the elderly. In these times, with increasing obesity levels, sedentary lifestyles and highly processed diets, it's potentially an issue for everyone. There's a particular risk in prison, where weight gain is common and exercise is limited. Persistent high blood pressure puts you at risk of heart attacks, strokes and kidney failure and the difficulty is that it's not something visible to the eye. That's why it's important to get your blood pressure checked regularly.

There are some things you can do to reduce your risk of high blood pressure whilst in prison: do whatever exercise you can, eat more healthy and reduce your stress with mindfulness meditation or yoga. That said, although most exercise is good, weightlifting should be avoided if you have high blood pressure. Isometric exercise like the plank and wall squats are particularly good (see latest issues of His Wellbeing and Her Wellbeing for more information).

Reducing salt is recommended, so it's best to leave out salty foods like salami and other processed meats. Where foods are salty but otherwise form part of a balanced diet, such as cheese, and smoked oily fish like mackerel, it's better to eat in small amounts or eat less often. Eating lots of fruit and vegetables is really important in helping keep your blood pressure healthy. In studies, beetroot has been highlighted as having good blood pressure reducing properties.

This recipe contains smoked mackerel, containing healthy omega-3 fats, but would be on the 'eat occasionally' list for salt content. The saltiness of the mayonnaise is reduced by thinning with yoghurt and water.



**Beetroot and mackerel salad**

- 1 fillet of mackerel - smoked mackerel kept back from a meal, or tinned.
- 1 portion of couscous - made up according to packet instructions.
- 1 red onion - chopped.
- 1 medium beetroot - in 1cm cubes.
- 10cm chunk of cucumber - sliced.
- 2 teaspoons mayonnaise.
- 4 teaspoons natural yogurt.

1. Mix together the cooled couscous, red onion, beetroot and cucumber.
2. For the dressing, mix together the mayonnaise and yoghurt, then thin with teaspoons of water to drizzling consistency.
3. Plate up. Place the couscous mix on a plate, with mackerel on top and dressing drizzled over.

Helen Sandwell is the Inside & Out project lead at Food Matters, which produces the Her Wellbeing and His Wellbeing newsletters. Both are available digitally via Virtual Campus.

## F&CJ work in community settings

We continued publishing and growing our audience for Her Wellbeing in the community, which this year was sent out to over 100 organisations and recipients.

This year we have worked with Woking Women's Support Centre to deliver a range of food and wellbeing courses, focusing on staff training to support the people they work with as well as on how to support their own wellbeing.

We have had ongoing conversations with several women's support centres, including One Small Thing's Hope Street, a women's residential unit in Southampton, and Woking Women's Centre, to plan a partnership programme delivering a multi-year portfolio of food and mental wellbeing courses, training and peer-learning programmes.

# Capacity Building

## Community cookery: MoodAF



With funding from Chalk Cliff Trust, Awards for All England and Sussex Community Grants, we have been able to run a year-long 'MoodAF' programme working with

organisations supporting young people in Brighton, Hove and East Sussex.

We run weekly sessions with young people experiencing trauma and disadvantage by working in partnership with Impact Initiatives, the Young Peoples' Centre, Salvation Army young mother and baby service, Allsorts and The Hummingbird Project.

We collaborated with the Wild Mind Project and the Community Kitchen in Brighton and Hove to deliver the MoodAF sessions, which alongside cooking included activities on gut health, mindful eating, harvesting and foraging, cooking on an open fire, arts and other creative outdoor activities.

*'The trips were fantastic and it was clear the young people (yp) had a brilliant time taking part in these, particularly the community kitchen session as this was very hands on and they used initiative to cook meals and work together, this was a great way for the yp to connect. [some] had never met prior to this session and this opened up a line of communication between the two that they built upon throughout the session which was fantastic to see.'*

**- Young Peoples' Centre staff**

This programme, as with all our work, is adapted to the needs of the participants. This meant some of the courses also included formal qualifications such as AQA (Assessment and Qualifications Alliance) which contributed towards the participants' eligibility for social housing. Participants attending the sessions also attended a parallel course teaching baby massage funded by the MoodAF project.



## Supporting young people into the sector

This year we have been able to support a Masters student studying Communicating Health Messages on a work placement. The student assisted on the delivery and preparation of MoodAF sessions and also supported staff to deliver other food and wellbeing training sessions, including social workers' wellbeing session as part of World Social Work Day.

*'I just wanted to say, thank you so much for all the time and effort you are taking with me. I really appreciate it. It has been the best thing I have done on the course so far and I am feeling inspired to work in this area after graduating!'*

**- Food Matters Placement student**

## Training



The Food and Wellbeing team delivered a bespoke Carers UK Healthathon webinar for Carers Active April campaign, which received good feedback from the attendees and Carers UK.

We aim to develop more bespoke training programmes in the next year.

*'I'm just emailing on behalf of the whole team to say a massive thank you for the brilliant session you delivered at the Healthathon and all the work you put-in in preparation. It was such an informative and engaging session and covered so much. It was great to have so much interaction with the attendees throughout and brilliant to see that positive shift when people were asked about their confidence in food for physical activity. I also loved the way you did the demonstration - it was so clear.'*

**- Carers UK staff member**

## World Social Work Day 2024

We worked with East Sussex Social Work Team to design and deliver sessions on food and wellbeing as part of their World Social Work Day wellbeing programme of activities. These sessions explored the stressful aspects of social work – supporting traumatised people – and the impact that has on staff habits around food, and how to talk about these issues with both adult and young clients.

## Facilitation

Food Matters uses innovative facilitation and participation approaches, both nationally and locally. Facilitation and participation are methods of working with groups – or rather, methods of enabling groups to work – in ways that respect and include all voices, negotiate complex or divisive issues, and achieve consensual resolutions. We put these skills to use in developing and facilitating workshops and major events for



our own and our partners' projects. We also train others in facilitation and participation skills, by running training sessions, speaking at events, and supporting organisations to develop facilitation skills within their existing workforce.

This year Food Matters has worked with a range of local and national organisations, including:

- Training for Sustain: the alliance for food and farming staff on Participatory Workshop Facilitation

- Facilitation of the Strategy Away Day for Brighton and Hove Food Partnership
- Facilitation of a series of focus groups with Brighton and Hove Food Partnership to learn about the impact of disability on people's ability to access the food they need.

*I thought that it was an excellent session with wonderful facilitation from you (now I can say, as always!)*

- **Session participant**



# Financial Review

For the year ended 31 March 2024 total incoming resources amounted to £366,884 a 20% increase on the previous year. The expenditure for 2023-24 was £280,523 a 5% increase from last year.

## Restricted and unrestricted income

Any funds described as 'restricted income' are available only for the specific projects or purposes determined by the funders. In addition, the charity holds 'designated funds' which have been raised for a specific project or purpose.

The full Statement of Financial Activities is set out in the accounts.

## Reserves

As part of the 2024 year-end process, guided by the Treasurer, the Food Matters' Trustees reviewed the charity's Reserves Policy. It was confirmed that the policy was still valid, and that Food Matters would maintain free reserves because:

- it has no endowment funding and is entirely dependent on income funding from year to year, which is inevitably subject to fluctuation, and
- it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

To this end, Food Matters aims to accumulate reserves equal to three to six months unrestricted expenditure. It is deemed that in the financial year covered by this report the charity's reserves surpass the nominated amount and are adequate to ensure the charity was able to meet all current, known and some estimated possible future liabilities.

## Risk assessment policy

The trustees are responsible for overseeing the risks faced by the charity. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

# Structure, governance and management

Food Matters registered as a Charitable Incorporated Organisation on 24th April 2018. The charity is governed under its Constitution. The Trustees have a responsibility to ensure that all aspects of the charity's activities are properly conducted and carried out in full compliance with its Constitution. The Trustees normally meet at least three times a year and attend an additional strategy day together with Food Matters staff. All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by any Trustee during the year.

The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2024 were:

Charlie Powell  
Kath Dalmeny  
Tim Marsh  
Colin Havard  
Lindy Sharpe

## **Recruitment and appointment of new trustees**

The Trustees are appointed under the terms of the Constitution. Each new Trustee is given a copy of the Constitution, details of their responsibilities as a charity trustee, contact details of fellow Trustees and employees, background on the charity's strategy and current projects and other information useful in pursuing their role. New Trustees are recruited in consultation with the Director to ensure that the requisite skills are available to support the charity's activities.

## **Staff, training and fair pay**

Food Matters has eight core members of staff and is governed by a board of five trustees. Our work is also enhanced by a group of experienced and expert freelancers, and we recruit high-quality volunteers to support our project work.

Food Matters is an accredited Living Wage Employer, committed to paying at least the Living Wage, as calculated by the Living Wage Foundation, which reflects the cost of living. We have a pay ratio policy to ensure that we maintain a fair pay ratio between the highest and lowest earners. This pay ratio calculation shows that Food Matters' pay ratio is between 2:1 and 3:1, well below the third-sector average.

## **Role of Trustees**

The Trustees provide governance and develop policy for the charity and accept ultimate legal authority for it. The Trustees formulate and regularly review the long- and short-term strategic aims of the charity as well as setting specific goals and priorities. The Trustees approve budgets and are responsible for the good stewardship of the charity's resources. They work in partnership with the Director with a view to furthering the charity's objectives.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the Board of Trustees on the 28th November 2024 and signed on its behalf, by:

A handwritten signature in black ink, appearing to read 'C Havard', written in a cursive style.

**Colin Havard, Treasurer of the Board of Trustees**

# Food Matters Foundation

## UNAUDITED FINANCIAL STATEMENTS

### For the year ended March 2024

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#### Legal and administrative information

**Trustees**

Mr C Powell  
Ms K Dalmeny  
Mr T Marsh  
Mr C Havard  
Ms L Sharpe

**Charity number**

1178078

**Principle address**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**Independent examiner**

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

**Accountants**

West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

# Independent examiner's report to the trustees of Food Matters Foundation

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I report to the trustees on my examination of the financial statements of Food Matters Foundation charity for the year ended 31 March 2024.

## Responsibility and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act;  
or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Phil Woodgate FCCA

*Phil Woodgate*

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA  
Dated..20 December 2024.....

# Statement of Financial Activities including income and expenditure account

For the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	103,999	192,723	296,722	26,150	194,437	220,587
Charitable activities	4	65,210	3,300	68,510	82,172	3,000	85,172
Investments	5	1,652	-	1,652	429	-	429
<b>Total income</b>		<u>170,861</u>	<u>196,023</u>	<u>366,884</u>	<u>108,751</u>	<u>197,437</u>	<u>306,188</u>
<b>Expenditure on:</b>							
Raising funds	6	3,695	4,239	7,934	682	6,141	6,823
Charitable activities	7	67,602	204,987	272,589	97,513	162,084	259,597
<b>Total expenditure</b>		<u>71,297</u>	<u>209,226</u>	<u>280,523</u>	<u>98,195</u>	<u>168,225</u>	<u>266,420</u>
<b>Net income/(expenditure)</b>		99,564	(13,203)	86,361	10,556	29,212	39,768
Transfers between funds		<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	9	106,564	(20,203)	86,361	10,556	29,212	39,768
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>39,101</u>	<u>174,405</u>	<u>213,506</u>	<u>28,545</u>	<u>145,193</u>	<u>173,738</u>
<b>Fund balances at 31 March 2024</b>		<u>145,665</u>	<u>154,202</u>	<u>299,867</u>	<u>39,101</u>	<u>174,405</u>	<u>213,506</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Balance Sheet

As at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,112		1,354
<b>Current assets</b>					
Debtors	14	10,404		77,753	
Cash at bank and in hand		326,531		217,276	
		<u>336,935</u>		<u>295,029</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(38,180)</u>		<u>(82,877)</u>	
<b>Net current assets</b>			<u>298,755</u>		<u>212,152</u>
<b>Total assets less current liabilities</b>			<u>299,867</u>		<u>213,506</u>
<b>The funds of the charity</b>					
Restricted income funds	18	154,202		174,405	
Unrestricted funds	19	145,665		39,101	
		<u>299,867</u>		<u>213,506</u>	

The financial statements were approved by the Trustees on 28 November 2024



Mr C Havard  
Trustee

# Notes to the financial statement

For the year ended 31 March 2024

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## 1. Accounting policies

### Charity information

Food Matters Foundation is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# Notes to the financial statement (continued)

For the year ended 31 March 2024

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## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1 Accounting policies

Income from government and other grants is recognised when the charity has entitlement to the funds, and 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.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

# Notes to the financial statement (continued)

## For the year ended 31 March 2024

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### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# Notes to the financial statement (continued)

For the year ended 31 March 2024

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## **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee Benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Retirement Benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## Notes to the financial statement (continued)

For the year ended 31 March 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	11	-	11	720	-	720
Grants receivable	103,988	192,723	296,711	25,430	194,437	219,867
	<u>103,999</u>	<u>192,723</u>	<u>296,722</u>	<u>26,150</u>	<u>194,437</u>	<u>220,587</u>
<b>Grants receivable for core activities</b>						
Ministry of Justice - Inside Out project	-	64,944	64,944	-	50,797	50,797
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	-	112,839	112,839	-	128,140	128,140
Sussex Community Foundation - Through the Gate	-	-	-	4,430	-	4,430
University of Sussex - Career Lab	-	-	-	-	3,000	3,000
Brighton and Hove Food Partnership	1,038	-	1,038	-	7,000	7,000
Clinks	-	-	-	-	5,500	5,500
Chalk Cliff Trust - Mood AF	-	5,000	5,000	-	-	-
National Lottery Community Fund - Mood AF	-	9,940	9,940	-	-	-
Lambeth Food Partnership	97,950	-	97,950	-	-	-
Sustain Alliance	5,000	-	5,000	3,000	-	3,000
Esmee Fairbairn - cost of living support	-	-	-	18,000	-	18,000
	<u>103,988</u>	<u>192,723</u>	<u>296,711</u>	<u>25,430</u>	<u>194,437</u>	<u>219,867</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

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## 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Other income</b>						
Other income	65,210	3,300	68,510	82,172	3,000	85,172

## 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,652	429

## 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fundraising and publicity</b>						
Staff costs	3,695	4,239	7,934	682	6,141	6,823

# Notes to the financial statement (continued)

For the year ended 31 March 2024

## 7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	182,251	172,417
Depreciation and impairment	1,380	976
Food - project costs	255	355
Subcontractor - project costs	56,200	10,025
Accommodation and venue - project costs	1,867	1,223
Travel and subsistence - project costs	2,789	2,262
Other project costs	4,922	52,398
Rent and accommodation costs	7,497	7,211
Staff training and conference costs	481	1,451
Travel and subsistence	117	570
Subscriptions	196	815
Consultancy	4,902	-
	<u>262,857</u>	<u>249,703</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	6,710	6,087
Governance	3,022	3,807
	<u>272,589</u>	<u>259,597</u>
<b>Analysis by fund</b>		
Unrestricted funds	67,602	97,513
Restricted funds	204,987	162,084
	<u>272,589</u>	<u>259,597</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

## 8 Support costs allocated to activities

	2024	2023
	£	£
Insurance	615	608
IT software and support	2,662	2,077
Website costs and support	590	436
Printing, postage and stationery	225	1,508
Small equipment and office expenses	665	595
Telephone and internet	-	3
Sundry expenses	301	639
Bank fees	144	221
Consultancy	1,508	
Governance costs	3,022	3,807
	<u>9,732</u>	<u>9,894</u>
<b>Analysed between:</b>		
Charitable activities	<u>9,732</u>	<u>9,894</u>

Governance costs includes £1,860 (2023: £1,800) for accountancy and independent examination fees.

## 9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	420	360
Depreciation of owned tangible fixed assets	1,380	976
	<u>1,800</u>	<u>1,336</u>

## 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 11 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
8	8
<u>8</u>	<u>8</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

## 11 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	175,848	167,572
Social security costs	7,420	5,379
Other pension costs	6,917	6,289
	<u>190,185</u>	<u>179,240</u>

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>39,670</u>	<u>39,451</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Tangible fixed assets

	Plant and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2023	684	3,091	3,775
Additions	-	1,140	1,140
At 31 March 2024	<u>684</u>	<u>4,231</u>	<u>4,915</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	367	2,056	2,423
Depreciation charged in the year	167	1,213	1,380
At 31 March 2024	<u>534</u>	<u>3,269</u>	<u>3,803</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>150</u>	<u>962</u>	<u>1,112</u>
At 31 March 2023	<u>318</u>	<u>1,036</u>	<u>1,354</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

<b>14 Debtors</b>		<b>2024</b>	<b>2023</b>
		£	£
Amounts falling due within one year:			
Trade debtors		1,500	58,524
Other debtors		8,466	18,923
Prepayments and accrued income		438	306
		<u>10,404</u>	<u>77,753</u>
		<u><u>10,404</u></u>	<u><u>77,753</u></u>
<b>15 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		£	£
	<b>Notes</b>		
Other taxation and social security		4,572	3,023
Deferred income	16	23,880	62,440
Trade creditors		4,159	14,045
Other creditors		1,326	432
Accruals		4,243	2,937
		<u>38,180</u>	<u>82,877</u>
		<u><u>38,180</u></u>	<u><u>82,877</u></u>
<b>16 Deferred income</b>		<b>2024</b>	<b>2023</b>
		£	£
Arising from Deferred income		<u>23,880</u>	<u>62,440</u>
		<u><u>23,880</u></u>	<u><u>62,440</u></u>
Deferred income is included within:		<b>2024</b>	<b>2023</b>
		£	£
Current liabilities		<u>23,880</u>	<u>62,440</u>
		<u><u>23,880</u></u>	<u><u>62,440</u></u>
Movements in the year:			
Deferred income at 1 April 2023		62,440	20,540
Released from previous periods		(62,440)	(20,540)
Resources deferred in the year		<u>23,880</u>	<u>62,440</u>
		<u><u>23,880</u></u>	<u><u>62,440</u></u>
Deferred income at 31 March 2024		<u><u>23,880</u></u>	<u><u>62,440</u></u>
		<u><u>23,880</u></u>	<u><u>62,440</u></u>
<b>17 Retirement benefit schemes</b>		<b>2024</b>	<b>2023</b>
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		<u>6,917</u>	<u>6,289</u>
		<u><u>6,917</u></u>	<u><u>6,289</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## Notes to the financial statement (continued)

For the year ended 31 March 2024

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Ministry of Justice - Inside and Out Project	45,550	64,944	(52,846)	-	57,648
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	99,898	112,839	(116,183)	-	96,554
HM Prison and Probation Service (HMPPS)	10,457	-	(10,457)	-	-
University of Sussex Career Lab	6,000	-	(6,000)	-	-
Brighton and Hove Food Partnership	7,000	-	-	(7,000)	-
Clinks	5,500	-	(5,500)	-	-
University of Sussex - Sustainable Food Places	-	3,300	(3,300)	-	-
Chalk Cliff Trust - Mood AF	-	5,000	(5,000)	-	-
National Lottery Community Fund - Mood AF	-	9,940	(9,940)	-	-
	<u>174,405</u>	<u>196,023</u>	<u>(209,226)</u>	<u>(7,000)</u>	<u>154,202</u>

## Notes to the financial statement (continued)

For the year ended 31 March 2024

### 18 Restricted funds

(Continued)

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Sussex Community Foundation - Through the Gate	10,000	-	(10,000)	-	-
Henry Smith Charity	6,951	-	(6,951)	-	-
Ministry of Justice - Food Matters Inside and Out Project	67,756	40,340	(62,546)	-	45,550
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	60,486	128,140	(88,728)	-	99,898
HM Prison and Probation Service (HMPPS)	-	10,457	-	-	10,457
University of Sussex Career Lab	-	6,000	-	-	6,000
Brighton and Hove Food Partnership	-	7,000	-	-	7,000
Clinks	-	5,500	-	-	5,500
	<u>145,193</u>	<u>197,437</u>	<u>(168,225)</u>	<u>-</u>	<u>174,405</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

## 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Clinks - Covid-19 winter support grant	3,349	-	-	(3,349)	-
Sustain Alliance - Good Food Governance	1,005	-	-	(1,005)	-
Lambeth Food Partnership	-	91,177	(24,800)	-	66,377
General funds	34,747	79,684	(46,497)	11,354	79,288
	<u>39,101</u>	<u>170,861</u>	<u>(71,297)</u>	<u>7,000</u>	<u>145,665</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Clinks - Covid-19 winter support grant	5,625	-	-	(2,276)	3,349
Sussex Community Foundation - Covid-19 emergency grant	(2,276)	-	-	2,276	-
Sustain Alliance - Good Food Governance	1,005	-	-	-	1,005
General funds	24,191	108,751	(98,195)	-	34,747
	<u>28,545</u>	<u>108,751</u>	<u>(98,195)</u>	<u>-</u>	<u>39,101</u>

## 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,112	-	1,112
Current assets/(liabilities)	144,553	154,202	298,755
	<u>145,665</u>	<u>154,202</u>	<u>299,867</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2024

## 20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,354		1,354
Current assets/(liabilities)	37,747	174,405	212,152
	<u>—</u>		<u>—</u>
	<u>39,101</u>	<u>174,405</u>	<u>213,506</u>

## 21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

## Food Matters

Food Matters was set up in 2004 to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

Our work focusses on food system transformation through person centred action and campaigning, to create food systems that enhance health and wellbeing, nourish the environment, reduce inequalities and promote social justice.

- We ensure people and communities are at the heart of food system transformation by using participatory approaches to take action at every level to empower people and make better food policy.
- We support people to develop skills, knowledge and confidence so they feel empowered to take control over decisions that affect their lives and their food system.
- We believe that change happens when policy interventions align with people's ability to make change happen.

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (as set out in note 1) and comply with the charity's governing document, and the Charities Act 2011.

## Objectives

1. To advance the education for the benefit of the public in issues relating to food, including health, ethics, economic and social studies, science, public policy, sustainable development and the protection, enhancement and rehabilitation of the environment.
2. To advance and promote community food work as a mechanism for community development and the improvement of the conditions of life for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.
3. To promote sustainable development as it relates to the food system for the benefit of the public.

## Public Benefit

The Trustees are aware of Charity Commission guidance on public benefit reporting as set out in Section 17 of the Charities Act 2011. They believe Food Matters fulfils a fundamental public benefit by promoting food systems that improve the health, education and wellbeing of individuals and communities, and protect and enhance the environment.

**FOOD MATTERS FOUNDATION**

England & Wales - Charity number 1178078

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# Accounts

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**food  
matters**

sustainable, fair food systems

**Food Matters  
Foundation**

# **ANNUAL REPORT**

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**Review and accounts for the year  
ended 31 March 2023**

# Foreward

This year started on the back of what was a slow recovery from the Covid-19 pandemic and an increasingly prolonged and difficult cost-of-living crisis, which continued the financial pressure and health burdens felt by communities up and down the country. The war in Ukraine also had massive impacts on communities through food price increases and availability of basic food items, and whilst there was financial support for people struggling to make ends meet, and to enable local authority and community services to address poverty and household food insecurity, it was inadequate for the level of need. The number of people having been plunged into food poverty, and the pressure on public sector meal providers including schools and prisons, has been profound.

Despite this increased food insecurity crisis driven by global pressures, this year has seen a lack of action on the national sustainable food agenda, including the national food strategy being kicked into the long grass - a missed opportunity to take a systemic approach to food security in the UK. Through our work on prison food reform Food Matters supported the call to strengthen statutory procurement standards to ensure more healthy and sustainable food reaches the most disadvantaged, including those in the criminal justice system. Along with many other organisations we continued to campaign on these issues through the Sustainable Food Places programme, which called for a local food partnership in every local area to address food related climate and health issues.

The Sustainable Food Places network has also grown significantly during this year, with over 90 local places taking innovative actions to tackling the most pressing issues, including household food insecurity, local food economies through circular economy principles, food related climate change, and making community food growing more visible and viable.

At the end of this year, we were awarded core grant funding to continue our work supporting women in the criminal justice system. We also continued our work highlighting the need for prison food reform, an increasingly important issue amidst the state of the prison sector. Over the next two years we will be developing key projects supporting women's health through highlighting the positive role food plays in helping reduce the high levels of mental and physical ill-health and trauma found amongst women in the criminal justice system.

This year we have been able to grow our work on innovative facilitation and participation programmes, both nationally and locally. From working with care-experience young people to those experiencing health issues such as dementia we have been successful in supporting those communities to take a more active role in their food environment: increasing food use confidence to campaigning for better food in prison, to securing more food growing spaces.

## **Tim Marsh**

Chair of Food Matters Board of Trustees

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**Address:** Community Base, 113 Queens Road, Brighton, BN1 3XG

**Charity number:** 1178078

**Accountants:** West & Berry Ltd

**IE:** Woodgate Accounting Services

### **Trustees during the financial year covered by this report:**

- Tim Marsh (Chair)
- Colin Havard (Treasurer)
- Kath Dalmeny
- Lindy Sharpe
- Charlie Powell

# Food Matters

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (as set out in note 1) and comply with the charity's governing document, and the Charities Act 2011 and "Accounting and reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)."

Food Matters – campaigning for sustainable, fair food systems to create a better food future for all. We do this by work nationally and locally on our own projects and in partnership with other organisations, and at both strategic policy and community levels.

Our current areas of focus include:

- Food and Criminal Justice - Helping people who experience the criminal justice system make better food choices to support their physical and mental wellbeing, and campaigning for prison food reform at policy level.
- Transforming Food Systems through local food partnerships - Supporting the successful development of food partnerships to strengthen local food systems by driving innovation & best practice on all aspects of healthy and sustainable food through the nationally significant and internationally recognised Sustainable Food Places programme. And food partnerships advice and support, and good food governance consultancy work.
- Capacity Building - Through innovative facilitation and participation approaches, both nationally and locally, we work with groups and communities to negotiate complex or divisive issues to achieve consensual resolutions enabling people to play an active role in their food system.

## Objectives

Food Matters was set up to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

1. To advance the education for the benefit of the public in issues relating to food, including health, ethics, economic and social studies, science, public policy, sustainable development and the protection, enhancement and rehabilitation of the environment.
2. To advance and promote community food work as a mechanism for community development and the improvement of the conditions of life for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.
3. To promote sustainable development as it relates to the food system for the benefit of the public.

## Public Benefit


The Trustees are aware of Charity Commission guidance on public benefit reporting as set out in Section 17 of the Charities Act 2011. They believe Food Matters fulfils a fundamental public benefit by promoting food systems that improve the health, education and wellbeing of individuals and communities, and protect and enhance the environment.

# Our year in numbers

Our consultation, evaluation and facilitation work contributed to the following over the year April 2022 to March 2023:



**48** leading experts participated in prison food reform roundtable events



**21,000** copies of Her Wellbeing distributed to **11** prisons

**179** women participate in health and wellbeing programme



**2** Food Matters prison food programmes shortlisted for Public Sector Catering awards



**90+** towns, cities and places in the SFP network transforming their food landscape



**160** people attending the SFP conference



**17** county food partnerships



**30** towns and cities across Europe building better food systems - FoodShift 2030 network



**50%** of Food Roots participating food partnerships apply to the SFP network

**1** national park 100-year City Downland Estate Plan



# Working Nationally

Our national work aims to influence policy to facilitate food systems transformation and is informed by our project work which takes places in local communities around the UK. Our current focus is on prison food reform, working in and around the criminal justice system,

helping people rehabilitate as they pass through the criminal justice system. And reforming the prison food system to reflect the critical role food plays in rehabilitation.

The following sections describe this work in more detail.

## Food Matters in Prison: Policy Work

This year we have been able to focus more on policy work. With funding from Clinks ([www.clinks.org.uk](http://www.clinks.org.uk)) we have been able to develop a comprehensive picture of the state of food policy in the criminal justice system. This work has included:

- Convening a roundtable event in January 2023 to discuss the issue of food in prisons from the perspective of the voluntary sector, academics involved in research and people with lived experience, to examine the existing evidence, identify gaps, and consider the scope of a briefing paper.
- The development of a briefing paper to bring together evidence on prison food, nutrition and related issues on the health and behaviour of people in prison, intended to promote greater understanding amongst a range of stakeholders in the health and justice sector.
- Submitting a letter of response to the Justice Select Committee Women in Prison Inquiry and the All-Party Parliamentary Group on Women in the Penal System's Inquiry into Women's Health & Wellbeing in Prisons.

'The prison environment is damaging to women's mental health.'

- APPG on Women in the Penal System - January 2022

Health disparities which exist in the community are amplified in prisons where women feel even more disempowered and face greater challenges in receiving appropriate support.

HMIP (2021c) reported that 71% of women prisoners self-reported having mental health problems.

# Food Matters Inside and Out

The Food Matters Inside and Out (FMIO) programme works across the prison system to make food within prisons a central feature of wellbeing and rehabilitation. The aim is twofold - to enable prisoners to better access healthier food, supporting better mental health and wellbeing - contributing to rehabilitation goals; and to make the case for food and dietary change as a vital contribution to reducing reoffending through policy change.

This programme was piloted at HMP Wandsworth and HMP High Down before focussing on the women's estate over the last three years. This approach is facilitated through participatory healthy eating courses and cooking workshops – face-to-face and distance learning - publications, peer support and staff training sessions, and consultancy to catering and food procurement services.

This year has seen the completion of two ground-breaking initiatives: Feel Good Food Club – a programme focussed on supporting women in custody to access

food and nutrition knowledge with advice to support wellbeing and rehabilitation; and Food Matters through the Gate, which supports those leaving custodial settings during resettlement and those at risk of reoffending. This year we began work to expand our programmes across the prison estate through a collaborative partnership with the HMPPS (Her Majesty's Prison and Probation Service) Digital Learning Team to digitise our programmes.

We also continued to publish our health and wellbeing newsletter, Her Wellbeing, delivered across the female estate (circa 3000 women), and His Wellbeing: digital, both developed to help prisoners support their mental and physical health through food during the Covid pandemic, and we were able to deliver face-to-face health and wellbeing courses in HMP Send.

Both Her Wellbeing and The Feel Good Food Club continued to be very well received by people serving custodial sentences and prison staff alike.

**Both were shortlisted in the 2023 Public Sector Catering Awards for their contribution to helping prisoners make healthier food choices.**

## FMIO face-to-face courses



programme funded by HMPPS third sector grant programme.

On return to HMP Send, a closed category women's prison, we had to re-evaluate what we could deliver

This year we have been able to deliver the final phase of our 2-year Food Matters Inside & Out

with the pandemic subsiding but not yet over and some restrictions still in place. We ran face-to-face healthy eating and cooking courses, with women living on the PIPE unit (Psychologically Informed Planned Environment) and those on the Incentivised Substance Free Living (ISFL) Wing – under the Incentivised Drug Free Living Programme.

The face-to-face sessions were based on the distance learning course Feel Good Food Club. Using a participatory approach, course attendees were given the opportunity to co-design sessions based on their needs and interests, including:

- Eatwell myth-buster and how to apply this to the prison setting.
- Food and mood.
- Food and energy levels.
- Food and gut health.
- Cooking, commensality, and food hygiene.
- Cooking and celebration.

Sessions were delivered using a trauma-informed approach. Participants were also given the opportunity to meet the delivery team before committing to the course to help alleviate anxieties of attending. Participants chose the dishes they wanted to cook in the cooking sessions and even created additional dishes in the session from leftover ingredients.

**When asked ‘Is there any aspect of your behaviour with regards to your wellbeing that you have changed because you joined the FGFC (Feel Good Food Club)?’ participants told us:**

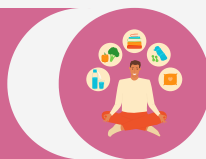


“I eat a more veg-based diet”

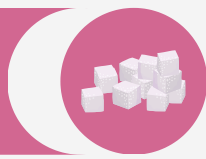


“I stopped ordering sweets from the canteen through the course.”

“I try to be more mindful of how I am eating and when.”



“Sugar - I have less sugar”



The PIPEs are interventions offered as part of the wider His Majesty’s Prison and Probation Service and NHS England Offender Personality Disorder (OPD) pathway – a programme for high risk, high harm offenders who are likely to have a personality disorder, designed to support the transition and progression of prisoners and people on probation at significant stages of their sentence and beyond. Staff who work in PIPEs are trained and supported to work in an evidence-based psychologically informed way.

Incentivised Substance Free Living wings (ISFL) provide specialist substance misuse services for prisoners who are already in recovery - with a series of incentives intended to reduce the risk of relapse.

# Feel Good Food Club

The recruitment drive for the Feel Good Food Club distance learning programme started in January 2022 and resulted (this year) in 179 women across 11 prisons taking part in the second cohort of the distance learning course, bringing the total since we started

delivering the course in 2021 to over 479. During the six-month programme the Food Matters team worked with prison staff to deliver the monthly modules, run surveys and motivational competitions, and to gather feedback from participants.

“Listening to [Feel Good Food Club members] talking about the changes they have made and in particular I remember speaking to one participant who had proudly kept all the modules and copies of Her Wellbeing Magazine and had really enjoyed reading them and cooking her own food whilst in prison. She was due to be released and told me she intended to continue to eat healthily and apply what she had learnt from the FGFC.”

- Deputy Head of Healthcare

“These well-being workbooks are brilliant - so colourful and attractive packed full of advice and information, with great activities too.”

- Dietitian working in Scottish prisons

“Making healthy changes to your diet can have a significant impact on your overall health and wellbeing so when I became aware of the Food Matters programmes I was really keen to support this at HMP New Hall.”

- Deputy Head of Healthcare

“I have found that reducing meats and fatty snacks helps me mentally and physically and this week my fruit order consists of grapes, kiwis and apples and it feels good. I now feel more motivated to take on my exercises again. Small steps at the moment but I am pleased with my progress so far.”

- Feel Good Food Club participant



# Evaluation: How do we know it's working

We worked with academics at the Healthy and Sustainable Settings Unit, UCLan (University of Central Lancaster) to undertake an independent evaluation of the Food Matters Inside and Out programme which highlighted the value of wider roll out across the prison estate with particular focus on developing the Food Matters programmes onto the in-prison digital platform.

“The evaluation highlights examples of innovative practice and learning for wider roll out within the prison estate [...]. Innovation for example, can be found in the distance learning course and the Her Wellbeing magazine with the latter being available on an in-prison digital platform.”

- Evaluation of Food Matters Inside & Out  
Prison-based Programme, FINAL REPORT, March 2023

## Publications



This year we published 7 issues of Her Wellbeing. We have been able to work with external contributors to provide interesting and insightful content, topics have included Parkrun, Ramadan, Sleep, Plant Based diets, Reading for wellbeing, Vitamin D, Yoga, 5-Ways-To-Wellbeing, and Food and Immunity. Through the year we have gathered feedback to help ensure we continue to produce publications that are accessible, relevant, and enjoyed across the prison population.

Additionally, this year we have helped two prisons, HMP Styal and HMP New Hall, get pdf versions of Her Wellbeing onto their digital information hubs, accessed by prisoners through in-cell tablets. As HMPPS roll out their digital prisons programme, we will continue working with HMPPS to place Her Wellbeing on more digital hubs, making the publication more widely available, and increasingly financially sustainable.



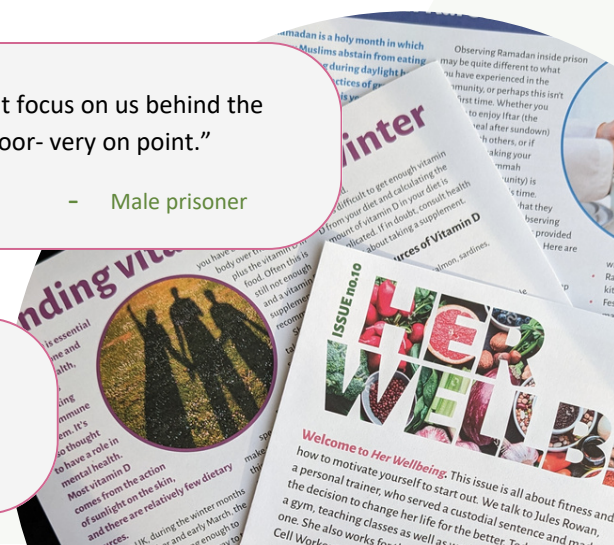
We have worked to increase our contact with the men's estate to enable the digital editions of His Wellbeing to be available in prisons where digital platforms exist. We continued throughout this year to research where prisons are piloting digital information hubs, which in the future will allow higher resolution, more appealing formats to be integrated. We have published five issues of His Wellbeing, featured topics included sleep, plant-based diets, yoga, how to access the library, sunshine and vitamin D, food and immunity and mental well-being.

“A great focus on us behind the door- very on point.”

- Male prisoner

“HWB [His Wellbeing] really hit the sweet spot.”

- Male prisoner



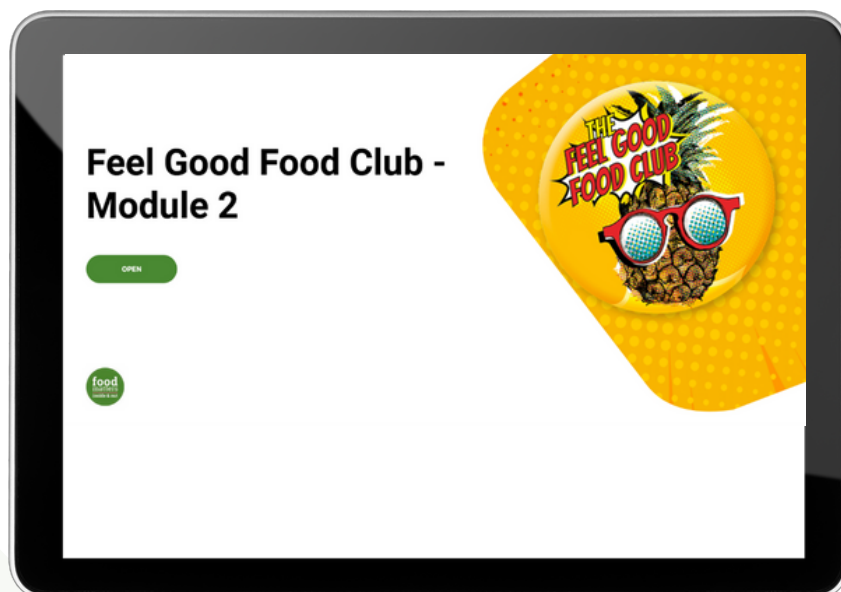
# Prison Catering

We continued working with the Catering Managers at various prisons including HMP Send, HMP Buckley Hall and HMP Kirkham, and other staff in custodial settings with the aim of progressing better food policies including menu reformulation, and more provision of healthy foods on the prison canteen (Canteen is the term used within prison for the weekly delivery of items a person can buy for themselves, if and when they have money).

## Next steps: Digital Programme

We started conversations to collaborate with several IT companies working in the field of criminal justice, providing tablets, laptops and associated software to the prison estate, to explore the transfer of our paper-based distance learning courses to an interactive digital format.

This could be made available to prisoners across the prison estate when the strategy facilitates the roll out of digital platforms. We continue to seek funding to develop a pilot for this work.



# Through the Gate: Food and mental wellbeing

Following the delays caused by the Covid pandemic we were able to recommence our face-to-face courses run in partnership with Women's Support Centres and funded by Henry Smith County Grants programme.

Working with organisations that support women who have or are experiencing abuse, substance misuse, discrimination, trauma or homelessness, our food and mental wellbeing courses increase confidence and knowledge through sharing experiences between participants as well as supplementing current knowledge with food, diet and other lifestyle information and behaviour change support from Food Matters specialist facilitators.

The sessions focus on food to support good mental and physical health as well as a tool to empower and practise self-care. The sessions include budgeting, adapting recipes to fit available ingredients, making favourite meals healthier, and focus on easy access, lower cost ingredients and cooking methods. Information and support with behaviour change and changing habits also feature when appropriate. The design of the sessions changes depending on the needs, barriers and motivation of the participants.

This year Food Matters specialist staff have worked with Woking Women's Centre to deliver a range of sessions and courses including service users, staff training, wellbeing days and training the trainers.

“ My relationship with food has changed so much. I've changed so much. You've changed my life.”

Course participant

“ Everything that I have learned in 4 weeks has opened my eyes on new foods which I would never have looked at.”

Course participant





# **Transforming Food Systems through local food partnerships**

Our national work also centres on driving innovation and best practice on all aspects of healthy and sustainable food through our work supporting food partnerships as collaborative change makers, as partners in the Sustainable Food Places programme, a nation-wide network of food partnerships, and our food partnerships advice and support consultancy work.

## **Sustainable Food Places - SFP**

Food Matters works in partnership with Sustain and the Soil Association to deliver the nationally significant and internationally recognised Sustainable Food Places programme (SFP). The programme works to initiate and support local food partnerships, good food activism and healthy and sustainable food, so that these become an integral part of the institutional and social landscape of towns, cities, boroughs, districts and counties across the UK.

Food partnerships aim to bring stakeholders together to help demonstrate the connections between food, health, community, social equity, the environment and economic prosperity to build more sustainable food systems, and to facilitate food system transformational change.

# The Impact of the SFP Programme

Entering the 10th year of the SFP programme and with 2 years of the current funding remaining, this year saw increased focus on evaluation, particularly building the case for food system change and demonstrating the impact of the SFP approach. During the summer of 2022 Food Matters led a network consultation to inform future direction of the programme. The outcomes of that consultation demonstrated the value of the network in terms of a collective voice and grassroots movement for change and the power of local action.

Additionally, the findings helped to set a clear direction for the future of the SFP programme. While the consultation also demonstrated a diversity of opinion across the SFP network of food partnerships, there was widespread agreement across five key points:

1. Ongoing support has built robust evidence of impact, helping make-the-case for the value of local food partnerships.
2. SFP has consolidated and amplified local voices at the national level through effective lobbying and advocacy efforts.
3. Funding that has been available through SFP has been critical and support is needed to help diversify funding streams.
4. The SFP awards programme has helped focus and direct local work, to celebrate achievement and galvanise support.
5. Partners appreciated the added value the network brings to their work, particularly at national level and the legitimacy afforded through affiliation with a nationally significant programme.

Food Matters took a lead role in supporting the Network to build more robust evidence and focussed on increasing the SFP programme's capacity to collect, collate and communicate evidence of partnership impact, helping to make-the-case for the value of local food partnerships.

## Influence

Demonstrating the value of the SFP approach to policy makers and statutory agencies is more important than ever, and this year Food Matters led on a new public affairs working group, convening with, amongst others, Local Government Association (LGA) and DEFRA to consider delivering the recommendations of the Government food strategy including the recommendation around exploring the role of food partnerships and food strategies.

Food Matters SFP staff also chaired & spoke at SFP webinars including on Dynamic Procurement; the Levelling up agenda, and the cost-of-living crisis.



# Sustainable Food Places: Awards



The Sustainable Food Places Awards are a key pillar in the programme, a demonstrable way to show impact, to recognise and celebrate the success of places across the UK who take a holistic and systems approach to sustainable and healthy food. Transitioning from the covid pandemic to a cost-of-living crisis as meant another a busy year for the SFP programme, and that has resulted in a record number of awards being presented, including three silvers being awarded to Aberdeen, Edinburgh and Greenwich. Our Chief Executive was delighted to present the awards at this year's conference.

## SFP award winners 2023

All three Silver awards winners, Aberdeen, Edinburgh and Greenwich, act as exemplars of partnership working across the whole food system, with strong public profiles and active good food movements.

Aberdeen, like many food partnerships, has a strong strategic priority on tackling food insecurity and developed a robust food poverty strategy and action plan. However, this is just one part of the food strategy, demonstrating a whole food system approach.

Over the past 10 years Edible Edinburgh has evolved into a partnership which today has a strong cross-sector governance and leadership structure. This demonstrates the need for food partnerships, whatever their organisational structure, to patiently build trusted relationships between key food sector actors.

In Greenwich the use of sector-specific food Charters, based on relevant standards and criteria, has been used extremely effectively to raise awareness of strategic sustainable food action and contribute to building a good food movement across the borough. This is a model approach that could be replicated not only across London but elsewhere in the UK-wide SFP Network.

# Counties work

The county network continued to grow organically this year with Cornwall, Buckinghamshire, Nottinghamshire, West Cheshire and North Northants joining, making 17 county SFP members in total. Our work with the Counties network included webinars, workshops, policy responses and consultations.

Themes and topics covered this year included sustainable business; public engagement; strategic communications; national horticulture strategy; dynamic

procurement; supporting local food producers; food access in the rural contexts; and linking food with education.

A significant and growing area of SFP membership is city or district food partnerships transitioning and expanding into county partnerships, encompassing both urban communities and their surrounding rural communities as well as statutory agencies and authorities at the county level.

## Diversity and equity in the food system

There is increasingly widespread recognition that race is severely underrepresented in much of the food system transformation work happening across the UK. Conversations about identity, particularly race, should be at the forefront of every social movement to ensure that everybody is represented, has access and can participate. However, the work of dismantling structures of oppression is often obscured by larger narratives of colour-blind equality or multiculturalism. These narratives erase the often violent and complex realities that many Black and people of colour (BPOC) communities have faced because of generations of oppression and racial injustice. Changing the food system must involve transformation of how organisations work and behave.

The SFP REDI (Race, Equity, Diversity and Inclusion) for Change is a process centred around a belief in deeply participatory approaches to social change. Food partnerships have the potential to be champions and catalysts for systems-change in the UK food sector and beyond. This process aims to increase racial awareness, equity, diversity, accessibility and inclusion in the food system.

The SFP REDI for Change pilots grant programme, led by Food Matters, was launched in early May.

The year-long grants supported three SFP food partnerships (Islington, Plymouth and Shropshire), to use the REDI for Change Review Tool in facilitated participatory workshops. These food partnerships were supported to develop pilot programmes of work to address and build on the review's outputs. These development grants have helped Food Matters to develop further guidance and resources for the SFP Toolkit.



The three grant-supported partnerships developed different approaches to using the REDI Review Tool and embedding REDI principles in their organisations.

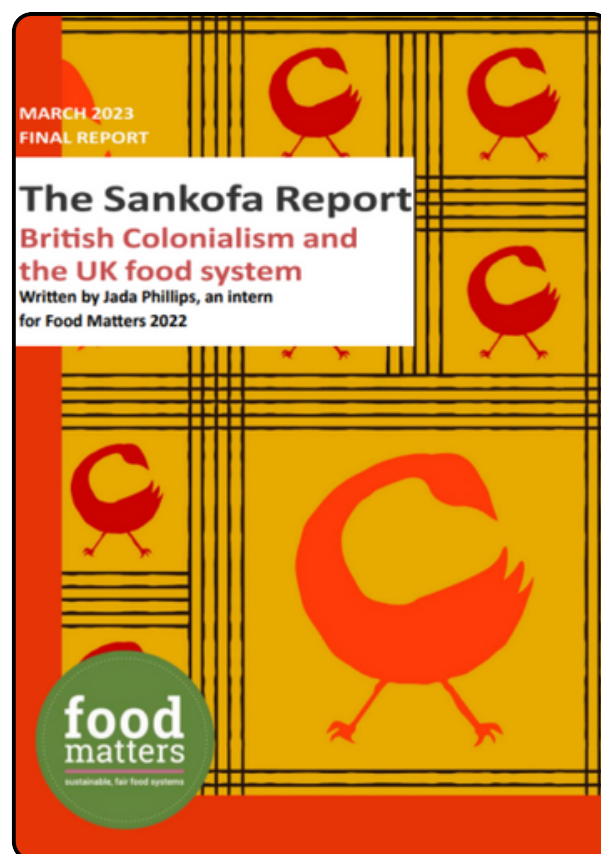
Shropshire adapted the REDI Tool to make it easier to use in partner organisations just beginning to address issues of diversity and representation not only focused on race. They recognised how important it is to 'meet people where they're at' in their journey of understanding and addressing inequality.

In Islington the tool was initially used to open up conversations on race and equity in the partnership's steering group. It supported a partner organisation, Choices (London) to explore how the tool can be used for honest self-reflection on race. Choices continue to deliver REDI workshops with other partners, leading to the development of statements of principles and policies – including within the borough Council.

The Sankofa Report was researched and written by Jada Phillips during her internship at Food Matters and provides important context, from Britain's colonial history to the issues of representation of People of Colour in the UK food sector.

The Plymouth food partnership have adopted a patient approach, building relationships with partners using the REDI principles and Review Tool to overcome initial resistance to the focus on race.

Food Matters ran a participatory REDI review workshop with its own staff, to reflect on organisational culture, practice, and people. Outputs and actions included the development of 'Food Matters' statement on active anti-racism' and the Sankofa report, written by Jada Phillips, our University of Sussex Career Lab Summer UK Internship Programme 2022 intern.



# Engaging the network

Participatory Processes grants were launched this year, with nine SFP partnerships successfully applying for money to explore the use of facilitated participatory processes to develop and deliver food strategies. The grants, alongside quarterly action learning sets, encouraging peer learning and support between the group members, helped develop a more relevant and appropriate set of resources for the SFP Toolkit.

There is a cohort of experienced and skilled individuals within SFP network who are now able to provide support and guidance on participatory facilitation to others in the UK-wide Network. Examples of grant-supported projects include participatory budgeting in Ards and North Down; the establishment of a panel of people with lived experience of food poverty as part of Lewes' Poverty Truth Hearing; a People's Food Assembly in Plymouth; and different approaches to running Food Summits in Devon and Oxfordshire.



## Conference

Taking place in Oxford in March 2023, this year's conference was the first Sustainable Food Places face-to-face conference since 2019. One hundred and sixty food champions from up and down the country, across all four UK nations, gathered to celebrate success, share information, collaborate, and debate ideas and mechanisms to launch, distribute and maintain healthy, sustainable, and local food.

The focus this year was growing and adapting the Sustainable Food Places movement in an increasingly complex world. The conference considered the state of the four nations of the UK, the different dimensions of sustainable food and how the SFP network can adapt and grow to demonstrate the value of transformational food system change.



# Good Food Governance Work

Food Matters is committed to food system change that is rooted in participation through local food partnerships. Fundamental to successful food partnership working is Good Food Governance.

## Good Food Governance Principles

- Representation - Successful food partnerships reflect the makeup of their community.
- Democratic accountability – Clear processes are as important as any outcome.
- Inclusivity - Understanding the barriers and needs from all perspectives.
- Generous leadership – willingness to share responsibility to achieve the common good.
- Trust.

Food Matters has been working for many years to support community organisations, statutory and voluntary sector organisations to develop and embed principles of good food governance in their local food partnerships. This year we have worked with:

## Lambeth Food Partnership

Funded by Public Health Lambeth Food Matters continued through this year to provide tailored support to the Lambeth Food Partnership. The aim of the work was to widen the appeal and reach of the partnership, to build out of the emergency food response during Covid. And to improve transparency and democratic processes. Work this year has included four workshops exploring how the food partnership can add value to the vast array of food work happening in the borough. It included work to develop, and identify income streams for, a series of project development plans, to take forward over the next two years.



# Southwark Food Action Alliance



Supporting Southwark Public Health and Southwark Food Action Alliance (SFAA) to develop a food strategy and action plan. This work involved building the resilience of SFAA, to develop a long-term more diverse finance strategy and to broaden its current profile to encompass a transformational food systems vision. Activities included a series of workshops and facilitated strategy development workshops. We worked alongside Sustain to support this broadening food systems work across the borough.

The Southwark Food Strategy will be launched early next year.

## FOODSHIFT 2030

Food Matters has provided expert good food governance support to the European funded FoodSHIFT2030 project throughout the year. Including developing and facilitating online and in-person workshops and conferences, participating in panel discussions and short promotional films.

FoodSHIFT2030 is a 7.5-million-euro Innovation Action project funded by the EU Horizon 2020 programme.

During the lifetime of the programme 9 city regions (Accelerator Labs) have been developed to upscale and multiply existing food system innovations with 27 towns and cities (Enabler Labs) in the follow-on wave. FoodSHIFT2030 is a consortium programme with 30 partners-7 municipalities, 8 SMEs, 8 NGOs and 7 research institutes from 12 European countries - and is coordinated by the University of Copenhagen.

# The London Food Roots Incubator programme

The Food Roots Incubator programme - a GLA (Greater London Authority) funded programme supporting 10 food partnerships to build effective systems and interventions over the course of the pandemic (and prior to this) to embed good practice and foster organisational sustainability in partnerships to address food insecurity as part of recovery from the pandemic and subsequent cost-of-living crisis. Additionally, the programme aimed to embed good food governance and wider food systems planning.

## Food Roots Stretch programme

The stretch programme grew out of the success of the initial Food Roots Incubator programme, and supported a further 19 food partnerships and food alliances across London to respond to food insecurity and develop strategic joint approaches and activities through a mix of group and individual support, and exchange visits organised and provided through a partnership approach from Food Matters, Sustain, and First Love Foundation and peer experts.

“Fantastic learning journey that has helped develop my skills and knowledge which has in turn helped our newly formed food network create a vision and mission for the future.”

- Programme participant

“Food roots has helped us establish a partnership which is a great outcome”

- Programme participant



“The incubator programme has helped our partners come together, establish relationships, create learning environments where we can dedicate time towards reimagining our local food system and create positive change”

- Programme participant

**As a result of the support offered by Food Roots, 50% of the partnerships that took part plan to apply to become Sustainable Food Places members to continue accessing guidance, inspiration, funding and to be part of a recognised national movement for change.**



This groundbreaking work aimed to identify county-level mechanisms for food system working which support the work being undertaken by the

local food partnerships by shifting elements of the food system which occur at county level, so enabling the local partnerships to develop district level policies and interventions that produce food system transformation.

Food Matters worked in collaboration with East Sussex County Council Public Health, and voluntary sector partner organisations: 3VA, SCDA, Hastings Voluntary Action. We also worked with the five local district food partnerships. Together, these formed the steering group which oversaw the delivery of this project.

The project was split into three phases. As part of the first phase of the work, extensive desk research, including a policy, strategy and research review and stakeholder mapping, was undertaken.

The second phase of the project involved five workshops (attended by 117 people) with existing food partnership members in each of the areas to understand the key challenges and opportunities, skills and interests, and to engage local stakeholders.

This work culminated in a county wide 'Feed Into East Sussex' event, attended by 40+ people. The objectives of the session were to:

- Develop a shared vision for East Sussex, from food security to food systems
- Develop key priorities and actions at a county and regional level
- Develop an emerging approach for the structure and governance of county wide work

These insights were brought together in a final report and recommendations to be taken forward. This work provided a baseline on which East Sussex County Council has been able to invest further funding to develop the work, including 2 additional years funding for the district and borough food partnerships. Food Matters will be leading this ongoing work.



# Capacity Building

Food Matters has always excelled at grassroots delivery and facilitation of food-themed activity. In parallel with our work at national level, we continue to work in our community here in Brighton and Hove, partly through our successful Community Cookery programmes but also a range of facilitation and evaluation work.

## Community Cookery and Wellbeing Programmes

Since COVID, young people increasingly need wellbeing support (50.8% of 16-24 year-olds said they experienced lockdown loneliness; and 52.5% of 17-23 year-olds experienced deterioration in mental health). Care leavers are disproportionately affected by poor mental health and from our partner organisations we know that COVID was extremely detrimental to young people's confidence and wellbeing, and this is an ongoing problem for young people.

A January 2022 Ofsted report described many care leavers feeling unprepared for independent living and lacking skills around cookery, food shopping and money management.

One care leaver said: "We did some basic bits and pieces in the kitchen at the home – fry an egg, make a cup of tea, you know. When I think about it, would I know how to put a meal together? No. It just was not taught." There is a gap in provision for these young people to access life skills training in a supportive environment.

Our cookery and wellbeing programmes seek to support young people to enjoy learning life skills, to build social confidence and understand their own habits around food, cooking and wellbeing activities.

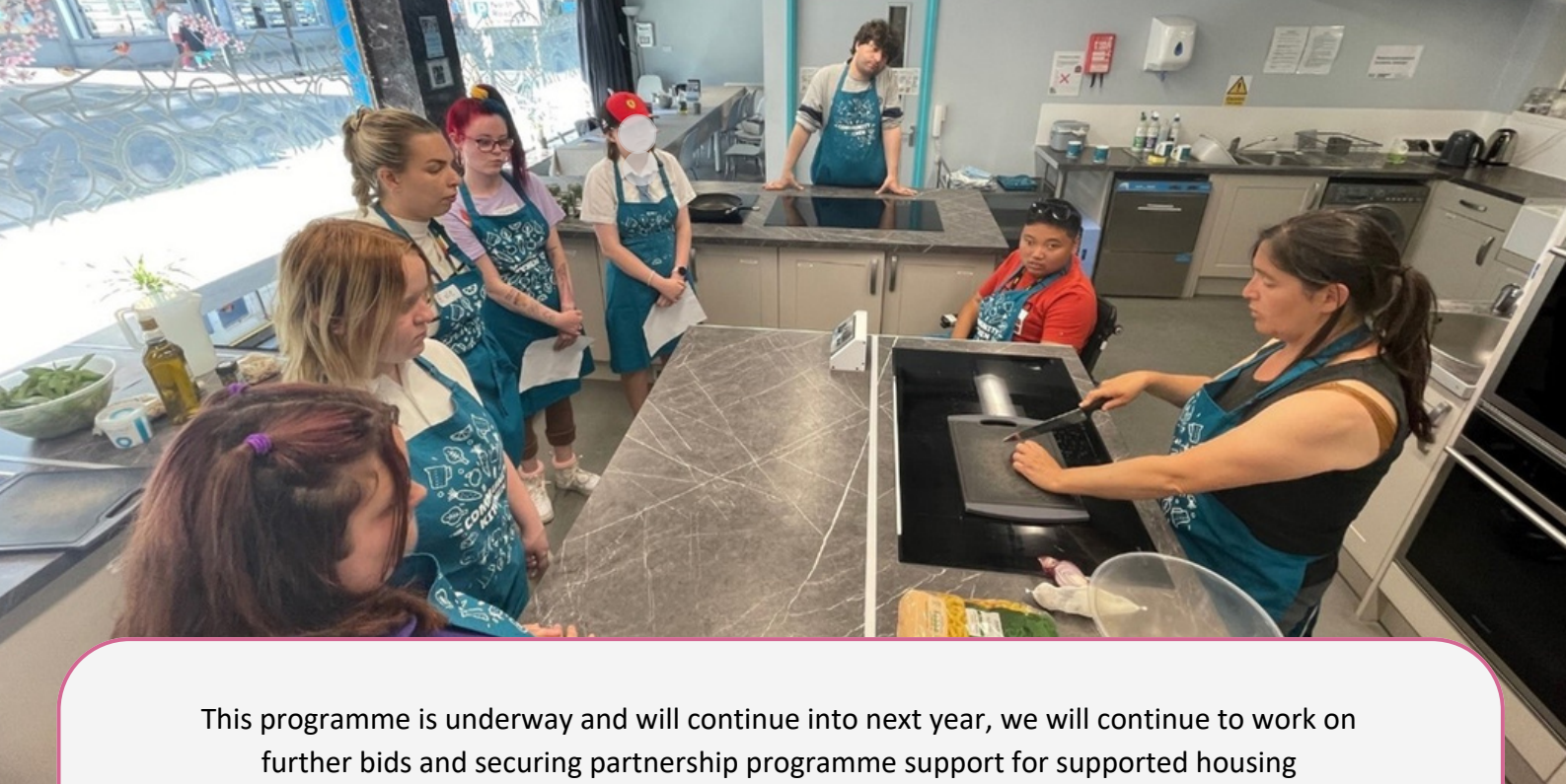
## Mood AF (AndFood)

Following the positive impact of our Kitchen Kick Start programme and the evident ongoing need for lifestyle support interventions, this year we worked collaboratively with local support organisations to carry out a needs survey with young care leavers and young people living in insecure housing. This survey demonstrated the need and want for more cookery

and wellbeing sessions to increase independent living skills in care experienced young people living in Brighton and Hove, and East

Sussex. From the survey findings we were able to secure funding from the National Lottery Awards for All programme for a series of food and mental wellbeing courses that focussed on cooking skills, eating together and other wellbeing activities such as yoga and mindfulness.





This programme is underway and will continue into next year, we will continue to work on further bids and securing partnership programme support for supported housing providers and agencies supporting care experienced young people.

## Brighton and Hove Food Partnership BHFP

During this year Food Matters has worked with BHFP to deliver facilitation and evaluation on two projects that focus on engaging the most marginalised communities in food and climate campaigns and activities. Food Use Places was a 1-year pilot project funded through the Lottery Climate Action Fund. The project aimed to highlight community food projects in Brighton and Hove as champions of 'food use' rather than places that manage food waste. It brought together circular economy and community development approaches to address the climate change issue of food waste.

The Soil in the City project connects members of [affordable food projects](#) in Brighton and Hove with the farms where the food is grown.

We used a programme of visits to farms and food growing initiatives to provide opportunities for inspiration, connection and enjoyment for users of community-based food access projects and to overcome barriers to people accessing these opportunities.

Food Matters developed an evaluation process to assess the effectiveness of the project which focussed on taster days at local community growing project Rock Farm, to provide participants the opportunity to determine what they would like to do with the follow-on project.

Food Matters continues to chair the Brighton and Hove Food Partnership board of directors, and the Director sits on the Brighton and Hove Food Partnership's Community Kitchen board of directors.

“ I was so isolated before, coming with my community made me feel safe, learning about biodiversity and what working with nature really means, not trying to control it...

- Programme participant

# Facilitation and Participation Work

Food Matters has built a unique reputation for innovative facilitation and participation approaches, both nationally and locally. Facilitation and participation are methods of working with groups – or rather, methods of enabling groups to work – in ways that respect and include all voices, negotiate complex or divisive issues, and achieve consensual resolutions.

We also train others in facilitation and participation skills, by running training sessions, speaking at events, and supporting organisations to develop facilitation skills within their existing workforce.

This year Food Matters work has included the following projects:

## Downland Advisory Panel DAP

### The City Downland Estate

The City of Brighton and Hove owns much of the land that surrounds the city; this rural estate is in the South Downs National Park and consists of approximately 13,500 acres. The land was acquired in the late 19th century to secure and protect the water supply into the city and control development. The Downland Estate is a biosphere reserve and home to a large farming community. It is also an Area of Outstanding Natural Beauty.

The city council has worked in partnership with South Downs National Park Authority (SDNPA), residents, farmers, environmental groups and recreational users to produce the City Downland Estate Plan. The plan sets out a series of aims, objectives and a vision for the future of Downland Estate over the next 100 years, to protect and enhance the land for future generations, to reduce carbon, increase carbon capture, enhance wildlife and natural habitats, and improve health and wellbeing.

The Downland Advisory Panel was set up to oversee the implementation of the City Downland Estate Plan (CDEP). Food Matters has worked with Brighton and Hove Food Partnership and Brighton and Hove City Council to facilitate the development of this important panel of experts and stakeholder representatives. This was a significant piece of facilitation

supporting ground-breaking work in the city to deliver a democratic and transparent body that can support the delivery of a 100-year City Downland Plan that widens access to nature, reduces climate changing emissions, increases biodiversity and encourages environmentally friendly farming.

# Lewes Community Garden

Lewes House Community Gardening project provides free supported gardening sessions to people living with or supporting someone living with dementia. The project is grounded in a belief that being surrounded by plants, helping them to grow, and spending time in nature, with others, is beneficial for many aspects of physical and mental health. The project provides a safe space to engage in gardening, socialise with other members and offers a peaceful place for participants to come to each week.

The ethos of the project is one of inclusivity, with members representing a wide range of backgrounds and abilities.

Food Matters was asked to lead a facilitated evaluation session to help members of the Lewes House Community Garden explore the benefits of attending. Given the range of physical and mental abilities of members, the evaluation was designed to be inclusive and easy to engage with. Food Matters facilitated two sessions over the course of one day.

“

This is a huge thanks for such a brilliantly presented write-up of the evaluations sessions you carried out for the Lewes House Garden project. I think the sessions themselves helped to reinforce a sense of belonging and purpose for group members, not to mention for us session leaders too. And the write up report is really useful in evidencing the impact of the project.”

Lewes Garden House Founder & Community Gardener



# Developing a Relationship-Based Practice Evaluation Framework

Using co-production principles, Food Matters worked with care-experienced young people, social work practitioners, student social workers and parents, to design a new evaluation framework to assess the effectiveness of relationship-based practice in the social care system. The aim was to develop an evaluation framework that was meaningful for families and their care-experienced young people and develop better understanding of how social work and more specifically Relationship-based practice can create positive change.



# Financial Review

For the year ended 31 March 2023 total incoming resources amounted to £306,188, a 34% increase on the previous year. The expenditure for 2022-23 was £266,420, a 27% increase from last year.

## Restricted and unrestricted income

Any funds described as 'restricted income' are available only for the specific projects or purposes determined by the funders. In addition, the charity holds 'designated funds' which have been raised for a specific project or purpose.

The full Statement of Financial Activities is set out in the accounts.

## Reserves

As part of the 2023 year-end process, guided by the Treasurer, the Food Matters' Trustees reviewed the charity's Reserves Policy. It was confirmed that the policy was still valid, and that Food Matters would maintain free reserves because:

- it has no endowment funding and is entirely dependent on income funding from year to year, which is inevitably subject to fluctuation, and
- it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

To this end, Food Matters aims to accumulate reserves equal to three to six months unrestricted expenditure. It is deemed that in the financial year covered by this report the charity's reserves were below the nominated amount but on balance adequate to ensure the charity was able to meet all current, known and some estimated possible future liabilities. Our unrestricted funds currently stand at £39,101.

## Risk assessment policy

The trustees are responsible for overseeing the risks faced by the charity. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

# Structure, governance and management

Food Matters registered as a Charitable Incorporated Organisation on 24th April 2018. The charity is governed under its Constitution. The Trustees have a responsibility to ensure that all aspects of the charity's activities are properly conducted and carried out in full compliance with its Constitution. The Trustees normally meet at least three times a year and attend an additional strategy day together with Food Matters staff. All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by any Trustee during the year.

The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2023 were:

Charlie Powell  
Kath Dalmeny  
Tim Marsh  
Colin Havard  
Lindy Sharpe

## **Recruitment and appointment of new trustees**

The Trustees are appointed under the terms of the Constitution. Each new Trustee is given a copy of the Constitution, details of their responsibilities as a charity trustee, contact details of fellow Trustees and employees, background on the charity's strategy and current projects and other information useful in pursuing their role. New Trustees are recruited in consultation with the Director to ensure that the requisite skills are available to support the charity's activities.

## **Staff, training and fair pay**

Food Matters has seven core members of staff and is governed by a board of five trustees. Our work is also enhanced by a group of experienced and expert freelancers, and we recruit high-quality volunteers to support our project work.

As a small charity we are entitled to free membership of The Foundation for Social Improvement (FSI) and the Small Charities Coalition, both of which offer affordable training and advice services, and we are committed to offering all staff opportunities for continuing professional development.

Food Matters is an accredited Living Wage Employer, committed to paying at least the Living Wage, as calculated by the Living Wage Foundation, which reflects the cost of living. We have a pay ratio policy to ensure that we maintain a fair pay ratio between the highest and lowest earners. This pay ratio calculation shows that Food Matters' pay ratio is between 2:1 and 3:1, well below the third-sector average.

## Role of Trustees

The Trustees provide governance and develop policy for the charity and accept ultimate legal authority for it. The Trustees formulate and regularly review the long- and short-term strategic aims of the charity as well as setting specific goals and priorities. The Trustees approve budgets and are responsible for the good stewardship of the charity's resources. They work in partnership with the Director with a view to furthering the charity's objectives.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the Board of Trustees on the 6th December 2023 and signed on its behalf, by:



**Colin Havard, Treasurer of the Board of Trustees**

## Food Matters

Food Matters was set up in 2004 to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

Our work focusses on food system transformation through person centred action and campaigning, to create food systems that enhance health and wellbeing, nourish the environment, reduce inequalities and promote social justice.

- We ensure people and communities are at the heart of food system transformation by using participatory approaches to take action at every level to empower people and make better food policy.
- We support people to develop skills, knowledge and confidence so they feel empowered to take control over decisions that affect their lives and their food system.
- We believe that change happens when policy interventions align with people's ability to make change happen.

# Food Matters Foundation

## UNAUDITED FINANCIAL STATEMENTS

### For the year ended March 2023

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#### Legal and administrative information

##### Trustees

Mr C Powell  
Ms K Dalmeny  
Mr T Marsh  
Mr C Havard  
Ms L Sharpe

##### Charity number

1178078

##### Principle address

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

##### Independent examiner

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

##### Accountants

West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

# Independent examiner's report to the trustees of Food Matters Foundation

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I report to the trustees on my examination of the financial statements of Food Matters Foundation charity for the year ended 31 March 2023.

## Responsibility and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ACCA (Association of Chartered Certified Accountants), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act;  
or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Phil Woodgate FCCA

*Phil Woodgate*

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA 29 January 2024  
Dated.....

# Statement of Financial Activities including income and expenditure account

For the year ended 31 March 2023

## Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	3	26,150	194,437	220,587	195,784
Charitable activities	4	82,172	3,000	85,172	31,213
Investments	5	429		429	12
<b>Total income</b>		<u>108,751</u>	<u>197,437</u>	<u>306,188</u>	<u>227,009</u>
<b><u>Expenditure on:</u></b>					
Raising funds	6	682	6,141	6,823	7,423
Charitable activities	7	97,513	162,084	259,597	201,268
<b>Total expenditure</b>		<u>98,195</u>	<u>168,225</u>	<u>266,420</u>	<u>208,691</u>
<b>Net income for the year/ Net movement in funds</b>		10,556	29,212	39,768	18,318
Fund balances at 1 April 2022		28,545	145,193	173,738	155,420
<b>Fund balances at 31 March 2023</b>		<u>39,101</u>	<u>174,405</u>	<u>213,506</u>	<u>173,738</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Statement of Financial Activities (continued)

## including income and expenditure account

### For the year ended 31 March 2023

#### Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>				
Donations and legacies	3	2,343	193,441	195,784
Charitable activities	4	31,213	-	31,213
Investments	5	12	-	12
<b>Total income</b>		<b>33,568</b>	<b>193,441</b>	<b>227,009</b>
<b><u>Expenditure on:</u></b>				
Raising funds	6	938	6,485	7,423
Charitable activities	7	32,981	168,287	201,268
<b>Total expenditure</b>		<b>33,919</b>	<b>174,772</b>	<b>208,691</b>
<b>Net income for the year/ Net movement in funds</b>		<b>(351)</b>	<b>18,669</b>	<b>18,318</b>
Fund balances at 1 April 2021		28,896	126,524	155,420
<b>Fund balances at 31 March 2022</b>		<b>28,545</b>	<b>145,193</b>	<b>173,738</b>

# Balance Sheet

As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,354		1,489
<b>Current assets</b>					
Debtors	13	77,753		39,918	
Cash at bank and in hand		217,276		164,774	
		<u>295,029</u>		<u>204,692</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(82,877)</u>		<u>(32,443)</u>	
Net current assets			212,152		172,249
<b>Total assets less current liabilities</b>			<u>213,506</u>		<u>173,738</u>
<b>Income funds</b>					
Restricted funds	17		174,405		145,193
<u>Unrestricted funds</u>					
Designated funds	18	4,354		4,354	
General unrestricted funds		<u>34,747</u>		<u>24,191</u>	
			39,101		28,545
			<u>213,506</u>		<u>173,738</u>

The financial statements were approved by the Trustees on 6 December 2023



Mr C Havard  
Trustee

# Notes to the financial statement

## For the year ended 31 March 2023

### 1. Accounting policies

#### Charity information

Food Matters Foundation is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1 Accounting policies

(Continued)

Income from government and other grants is recognised when the charity has entitlement to the funds, and 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.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

# Notes to the financial statement (continued)

## For the year ended 31 March 2023

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### **1.10 Employee Benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Retirement Benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	720	-	720	-	-	-
Grants receivable	25,430	194,437	219,867	2,343	193,441	195,784
	<u>26,150</u>	<u>194,437</u>	<u>220,587</u>	<u>2,343</u>	<u>193,441</u>	<u>195,784</u>
<b>Grants receivable for core activities</b>						
Brighton & Hove Supported Community Agriculture	-	-	-	250	-	250
Henry Smith Foundation County Grants	-	-	-	-	10,000	10,000
Sustain Alliance for better food and farming	3,000	-	3,000	2,000	-	2,000
Ministry of Justice - Food Matters Inside and Out Project	-	40,340	40,340	-	61,956	61,956
Brighton and Hove Food Partnership	-	7,000	7,000	-	-	-
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	-	128,140	128,140	-	121,485	121,485
Esmee Fairbairn - cost of living support	18,000	-	18,000	-	-	-
University of Sussex Career Lab	-	3,000	3,000	-	-	-
Sussex Community Foundation	4,430	-	4,430	-	-	-
Clinks	-	5,500	5,500	-	-	-
HM Prison and Probation Service (HMPPS)	-	10,457	10,457	-	-	-
Covid-19 Job Retention Scheme	-	-	-	93	-	93
	<u>25,430</u>	<u>194,437</u>	<u>219,867</u>	<u>2,343</u>	<u>193,441</u>	<u>195,784</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Consulting and training income	85,172	31,213
	<u>85,172</u>	<u>31,213</u>
<b>Analysis by fund</b>		
Unrestricted funds	82,172	31,213
Restricted funds	3,000	-
	<u>85,172</u>	<u>31,213</u>
<b>Charitable trading income</b>		
Charitable activities		

## 5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	429	12
	<u>429</u>	<u>12</u>

## 6 Raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Fundraising and publicity</u>						
Advertising	-	-	-	229	100	329
Staff costs	682	6,141	6,823	709	6,385	7,094
	<u>682</u>	<u>6,141</u>	<u>6,823</u>	<u>938</u>	<u>6,485</u>	<u>7,423</u>
Fundraising and publicity	682	6,141	6,823	938	6,485	7,423
	<u>682</u>	<u>6,141</u>	<u>6,823</u>	<u>938</u>	<u>6,485</u>	<u>7,423</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 7 Charitable activities

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	172,417	127,098
Depreciation and impairment	976	806
Food - project costs	355	127
Subcontractor - project costs	10,025	13,700
Accommodation and venue - project costs	1,223	639
Travel and subsistence - project costs	2,262	2,564
Other project costs	52,398	36,112
Rent and accommodation costs	7,211	6,000
Staff training and conference costs	1,451	2,464
Travel and subsistence	570	169
Subscriptions	815	287
	<u>249,703</u>	<u>189,966</u>
Share of support costs (see note 8)	6,087	7,471
Share of governance costs (see note 8)	3,807	3,831
	<u>259,597</u>	<u>201,268</u>
<b>Analysis by fund</b>		
Unrestricted funds	97,513	32,981
Restricted funds	162,084	168,287
	<u>259,597</u>	<u>201,268</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Insurance	608		608	604		604
IT software, support and repairs	2,077	-	2,077	1,744	-	1,744
Website costs and support	436	-	436	3,668	-	3,668
Printing, postage and stationery	1,508		1,508	508	-	508
Small equipment and office expenses	595	-	595	282	-	282
Telephone and internet	3	-	3	19	-	19
Sundry expenses	639	-	639	539	-	539
Bank fees	221	-	221	107	-	107
Accountancy fees	-	2,357	2,357	-	2,756	2,756
Legal and professional	-	1,450	1,450	-	1,075	1,075
	<u>6,087</u>	<u>3,807</u>	<u>9,894</u>	<u>7,471</u>	<u>3,831</u>	<u>11,302</u>
Analysed between Charitable activities	<u>6,087</u>	<u>3,807</u>	<u>9,894</u>	<u>7,471</u>	<u>3,831</u>	<u>11,302</u>

Governance costs includes £1,800 (2021: £1,800) for accountancy and independent examination fees.

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>8</u>	<u>5</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	167,572	122,820
Social security costs	5,379	6,780
Other pension costs	6,289	4,592
	<u>179,240</u>	<u>134,192</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 10 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

Total amount of employee benefits paid to key management personnel in the year was £39,451 (2022: £38,335).

## 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 12 Tangible fixed assets

	Plant and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2022	450	2,483	2,933
Additions	234	608	842
	<hr/>	<hr/>	<hr/>
At 31 March 2023	684	3,091	3,775
	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>			
At 1 April 2022	223	1,222	1,445
Depreciation charged in the year	143	833	976
	<hr/>	<hr/>	<hr/>
At 31 March 2023	366	2,055	2,421
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2023	318	1,036	1,354
	<hr/>	<hr/>	<hr/>
At 31 March 2022	228	1,261	1,489
	<hr/>	<hr/>	<hr/>

## 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	58,524	39,391
Other debtors	18,923	162
Prepayments and accrued income	306	365
	<hr/>	<hr/>
	77,753	39,918
	<hr/>	<hr/>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		3,023	5,420
Deferred income	15	62,440	20,540
Trade creditors		14,045	1,220
Other creditors		432	1,748
Accruals and deferred income		2,937	3,515
		<u>82,877</u>	<u>32,443</u>

## 15 Deferred income

	2023 £	2022 £
Arising from Deferred income	<u>62,440</u>	<u>20,540</u>
	<b>2023</b> £	<b>2022</b> £
Deferred income is included within:		
Current liabilities	<u>62,440</u>	<u>20,540</u>
Movements in the year:		
Deferred income at 1 April 2022	20,540	20,101
Released from previous periods	(20,540)	(20,101)
Resources deferred in the year	<u>62,440</u>	<u>20,540</u>
Deferred income at 31 March 2023	<u>62,440</u>	<u>20,540</u>

## 16 Retirement benefit schemes

### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,289 (2022 - £4,592).

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Sussex Community Foundation - Through the Gate	-	10,000	-	10,000	-	(10,000)	-
Henry Smith Charity	10,000	-	(3,048)	6,951	-	(6,951)	-
London Borough of Waltham Forest	3,700	-	(3,700)	-	-	-	-
Ministry of Justice - Food Matters Inside and Out Project	45,973	61,956	(40,173)	67,756	40,340	(62,546)	45,550
Surrey Police and Crime Commission	5,000	-	(5,000)	-	-	-	-
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	51,851	121,485	(112,851)	60,486	128,140	(88,728)	99,898
Sussex Community Foundation	5,000	-	(5,000)	-	-	-	-
Swire Charitable Trust	5,000	-	(5,000)	-	-	-	-
HM Prison and Probation Service (HMPPS)	-	-	-	-	10,457	-	10,457
University of Sussex Career Lab	-	-	-	-	6,000	-	6,000
Brighton and Hove Food Partnership	-	-	-	-	7,000	-	7,000
Clinks	-	-	-	-	5,500	-	5,500
	<u>126,524</u>	<u>193,441</u>	<u>(174,772)</u>	<u>145,193</u>	<u>197,437</u>	<u>(168,225)</u>	<u>174,405</u>

# Notes to the financial statement (continued)

For the year ended 31 March 2023

## 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Transfers £	
Clinks - Covid-19 winter support grant	5,625	-	-	5,625	(2,276)	3,349
Sussex Community Foundation - Covid-19 emergency grant	(2,276)	-	-	(2,276)	2,276	-
Sustain Alliance - Good Food Governance	-	2,000	(995)	1,005	-	1,005
	<u>3,349</u>	<u>2,000</u>	<u>(995)</u>	<u>4,354</u>	<u>-</u>	<u>4,354</u>

## 19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,354	-	1,354	1,420	69	1,489
Current assets/(liabilities)	37,747	174,405	212,152	27,125	145,124	172,249
	<u>39,101</u>	<u>174,405</u>	<u>213,506</u>	<u>28,545</u>	<u>145,193</u>	<u>173,738</u>

## 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**FOOD MATTERS FOUNDATION**

England & Wales - Charity number 1178078

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# Accounts

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**Food Matters Foundation**

# ANNUAL REPORT

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**Review and accounts  
for the year ended  
31 March 2022**



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This Annual Report reflects on another complex year, where the diminishing Covid pandemic made way for a cost-of-living crisis predicated on fuel and food price rises partially due to the war in Ukraine. The tentacles of these international events have massive impacts on food systems around the world and the UK, and consequently their reach impacts individuals and communities, particularly those disproportionately least able to withstand economic hardship. Alongside this the role food and agricultural play in the climate crisis and nature emergency took an increasingly prominent position at the COP-26 talks in Glasgow.

Food Matters has worked with and alongside other charities, food partnerships, organisations, community groups and individuals around the UK to respond to these challenges.

The Food Matters' team has helped individuals to take steps towards changing their lives by increasing knowledge, confidence and skills through our practical programmes including the innovative Her Wellbeing publication distributed across the female prison estate, and the food and mood distance learning programme - Feel Good Food club. Our strategic work within the criminal justice system demonstrated the economic and rehabilitative value of putting good food on the prison food agenda.

Food Matters supported emergency food providers to think longer term and build out of Covid by developing good food governance principles including putting sustainability at the heart of their food strategy work.

Food Matters led work to create the space for Food Partnerships around the UK to explore practical steps towards becoming actively anti-racist. The REDI for Change (Race Equity Diversity and Inclusion) programme recognises that the food system mirrors and entrenches racial oppression and exclusion in our society. It's why race has a huge influence on people's experience of the food system, from food access, to food sector work, to inclusion in food policy spaces. Food Matters is proud to have worked with amazing Food Partnerships across the UK to design and pilot the REDI tool helping focus culture and practice on race as essential in delivering a food partnership's core work.

**Tim Marsh**

Chair of Food Matters Board of Trustees

**Trustees during the financial year covered by this report:**

Tim Marsh (Chair)

Colin Havard (Treasurer)

Kath Dalmeny

Lindy Sharpe

Charlie Powell

## Food Matters

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice as set out in note 1) and comply with the charity's governing document, and the Charities Act 2011.

### Objectives

Food Matters was set up to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

1. To advance the education for the benefit of the public in issues relating to food, including health, ethics, economic and social studies, science, public policy, sustainable development and the protection, enhancement and rehabilitation of the environment.
2. To advance and promote community food work as a mechanism for community development and the improvement of the conditions of life for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.
3. To promote sustainable development as it relates to the food system for the benefit of the public.

### Public Benefit

The Trustees are aware of Charity Commission guidance on public benefit reporting as set out in Section 17 of the Charities Act 2011. They believe Food Matters fulfils a fundamental public benefit by promoting food systems that improve the health, education and wellbeing of individuals and communities, and protect and enhance the environment.

### What we do

Food Matters works to fight food injustices and inequalities caused by a global food system driven by profit, by campaigning for transformative food systems that enhance health and wellbeing, nourish the environment and promote social justice.

We ensure people and communities are at the heart of food system transformation by using participatory approaches to take action at every level to empower people and make better food policy.

We support people to develop skills, knowledge and confidence so they feel empowered to take control over decisions that affect their lives and their food system.

We believe that change happens when policy interventions align with people's ability to make change happen.

Our current areas of focus include:

### **1. Campaigning for food as a central part of rehabilitation**

Food and Criminal Justice - Helping people who experience the criminal justice system make better food choices to support their physical and mental wellbeing, and campaigning for prison food reform at policy level.

### **2. Developing and supporting Food Partnerships**

Supporting the successful development of food partnerships to strengthen local food systems by driving innovation & best practice on all aspects of healthy and sustainable food through the nationally significant and internationally recognised Sustainable Food Places programme, and food partnerships advice and support consultancy work.

### **3. Designing and piloting long-term solutions to food poverty**

Community Cookery and Wellbeing programmes including Kitchen Kick Start and MoodAF (And Food) - healthy cookery and life-skills programmes for care experienced young people and other disenfranchised groups.

## **How we do it**

All our projects are characterised by two clear motives:

1. pioneering innovative approaches that address the most challenging issues; and
2. exploring initiatives focused on particularly marginalised and excluded communities.

We have a unique approach to strategic food work, underpinned by core principles:

### **Listening -**

*I think for me, this was an amazing opportunity ... to really explore who and what we are, and where we want to go. Having Food Matters managing the time, expectations and logistics meant we got the very best result. Food Matters did a fantastic job at guiding us on this journey.*

Affordable food project Co-ordinator

### **Engaging -**

*Fab- will tell more women about the group for next time! Love love love it. All facilitators were so lovely and attentive to everything we said and asked. Came out of the sessions feeling great :)*

Course Participant

### **Resourcing -**

*Thank you I find them [Feel Good Food Club resources] very useful and they are full of information that I never knew and that has helped me a lot.*

Prisoner

*I have changed my relationship with food, I have more energy and I feel a lot happier*

Prisoner

### **Influencing -**

*The work and impact of our food partnership would undoubtedly be far less without the wealth of practical support provided by each of you. It is so very much appreciated.*

Local Food Partnership Co-ordinator

*Greater confidence in how to take on a more strategic approach*

Food Roots Participant

# Our year in numbers

6

**3340**

*Her Wellbeing* readers  
across HMPPS  
women's estate

*new editions of  
Her Wellbeing*

**6**

**92%**

of female prisons applied  
to take part in the  
*Feel Good Food Club*

women in prison signed  
up to the  
*Feel Good Food Club*

**303**

**82**

SFP network members  
spanning towns, cities  
and counties

facilitated meetings with  
county and rural food  
partnerships

**15**

**3**

regional Co-ordinator  
Meetups across the SFP  
network

We work **nationally** and **locally** on our own projects and in partnership with other organisations, and at both strategic policy and community levels.

## Working nationally

Our national work aims to influence policy to facilitate food systems transformation and is informed by our project work which takes place in local communities around the UK. Our current focus is on prison food reform, working in and around the criminal justice system, helping people rehabilitate as they pass through the criminal justice system. And reforming the prison food system to reflect the critical role food plays in rehabilitation.

The following sections describe this work in more detail.

### Food and Criminal Justice

Our work in the criminal justice system currently involves two innovative projects: Food Matters Inside and Out, which works across the prison system and which this year has seen the expansion of two ground-breaking initiatives started in response to the dire situation women in custody faced during the Covid pandemic; and Food Matters through the Gate, which supports former prisoners during resettlement and those at risk of offending.

#### Food Matters Inside and Out

The Food Matters Inside and Out (FMIO) programme works across the prison system to make food within prisons a central feature of wellbeing and rehabilitation. The aim is twofold - to enable prisoners to better access healthier food, supporting better mental health and wellbeing - contributing to rehabilitation goals, and to make the case for food and dietary change as a vital contribution to reducing reoffending behaviour through policy change.



This programme was developed to:

- Increase the knowledge and confidence of those serving custodial sentences to make healthier food choices.
- Support prisons to make changes to menu choices, ingredients, cooking, information and purchasing to provide healthier food options.
- Influence top-down prison food policy.

In late 2019 we secured funding from Her Majesty's Prison and Probation Service (HMPPS) to run a two-year programme. We aimed to do this through a series of activities including:

- Focus groups and conversations with prisoners and staff to find out how we can work most effectively within the prison.
- Participatory courses with accompanying toolkits to cover basics of eating a healthy balanced diet and how this relates to health and wellbeing.
- Cook-and-eat sessions reinforcing healthy eating messages, teaching food-related life skills, and introducing the positive psychosocial aspects of cooking and eating together.
- Regular 'lunch clubs' providing the opportunity to cook and eat socially, reinforcing healthy eating messages and developing individuals' cooking skills.

- A regular newsletter, produced with involvement of the women prisoners, which promotes healthy eating around the prison and includes items such as recipes, personal stories and tips for healthy eating in prison.
- The recruitment of peer supporters who help with food-related activities: running the lunch club, producing the newsletter and supporting their peers in making healthy food choices.

However as with many organisations and charities working directly with communities our work was severely disrupted by the Covid pandemic, and yet transformed in ways that we had not foreseen with some very positive consequences. This year we were able further develop the work we started to help counter the devastating impacts being felt by those in custody due to covid pandemic.

***Mental health is a massive issue here in prisons and there is no duty of care for it, we are simply given a colouring pack. Depression, anxiety, discomfort, boredom and comfort eating, the ladies are piling the weight on. I feel I'm in the passenger seat of an out-of-control car are we are about to hit a brick wall.***

Female prisoner interviewed for CAPPTIVE, a Prison Reform Trust Report about women's experiences of prison during the Covid-19 lockdown regime, 2021

***In place of a purposeful regime [during covid], women received distraction packs comprised of puzzles, quizzes, and pictures to colour in. By the time the prisons inspectorate interviewed women in custody (in October 2020) [it was] very clear that they were... tired of limited and repetitive in-cell activities, especially the distraction packs, quizzes...***

HM Inspectorate of Prisons

## Her Wellbeing

*Her Wellbeing*, our food and wellbeing magazine, may have started as a temporary measure in direct response to the terrible situation women in custody were experiencing - to support physical and mental health by providing evidence-based content that is supportive, relevant, and entertaining - but it has grown from strength to strength with positive feedback from across the female prison estate.

***The tips on exercise, mental health and ways to be healthy [are] great.***

*Her Wellbeing* reader

Six editions have been published this year and sent to all 3340 prisoners across HMPPS women's estate in England & Wales. The editions have included some features proposed by readers and include menopause and bone health, yoga and meditation for mental wellbeing, the importance for Vitamin D. in winter, the significance of how food is presented, and food for fitness. We produced a double edition during the Christmas period knowing the winter months are difficult, particularly for those with mental health issues when separated from family and friends, and the difficulties of the continuing Covid restrictions through this year.

Her Wellbeing has become an essential tool in supporting women in prisons to take control of their health and wellbeing.

*I look forward to the issues of Her Wellbeing, as they are always full of interesting info to help me live a healthy life in prison. It makes me think and change things I do to either be physically healthy and mentally healthy.*

Her Wellbeing reader



## Her Wellbeing in the community

During this year we have worked in communities with organisations including Women in Prisons, Salvation Army Housing Association and Brighton Women's Centre to support women at risk of offending, on probation or finding themselves in the criminal justice system by producing a monthly newsletter focused on mental health and wellbeing.

## His Wellbeing

This year we have also taken what we've learned from feedback about *Her Wellbeing* and worked with other prison services to pilot adapted editions of *Her Wellbeing* that would appeal to men whilst in prison. We work with the Prisons' Digital Learning Hub to produce two digital copies of **His Wellbeing** placed on the noticeboard of the CMS (Custodial Management System) alongside other behaviour change resources. This means that focussed health and wellbeing advice and support is now available to men in custodial settings where digital resources are available.



*I think the newsletter is a quite a good thing because it talks about things that prisoners can do to better themselves and their mental state which is helpful/useful for someone like me.*

His Wellbeing reader

We aim to continue developing both the digital and paper-based publications, widening our reach across the prison estate and are looking at different financing options. We have also continued to make the case and push for greater access to digital food, health and wellbeing learning resources across the prison estate.

## The Feel Good Food Club

Launched this year the *Feel Good Food Club* is an innovative six-module programme of distance learning activities focussed on food and mental wellbeing, made available to all women in the female prison estate. Based on years of experience working with people serving custodial sentences to support mental and physical health through improved food and nutrition awareness training, each module focusses on a health and wellbeing theme.



Starting with the basics of a healthy, balanced diet, and extending to the long-term effects of a nutrient-deficient diet on mental health. It is paper-based and comprises a workbook and a four-page, magazine-style booklet, accessible to people with dyslexia and other learning difficulties.

During this year over 300 women (approximately 10% of the female prison population) across 11 of the 12 female prisons applied to take part in the pilot programme, according to one prison governor this was an extraordinarily good uptake for such an intervention programme at any time let alone during the covid pandemic.

*It's impressive to have recruited and sustained this number of participants during covid – this bucks the trend.*

Prison Governor

The modules were distributed directly to participants by working in partnership with prison departments including prison wing staff, healthcare, substance treatment staff, catering staff and librarians. From the first module, the response was extremely positive with almost 70% completing all six modules in the first cohort. The learning programme not only encourages participants to take small achievable steps towards positive behaviour around food but also how participants can influence positive change within their existing environment.

*Improving food in prisons is a slow process but I have made suggestions to people that work in the kitchen [and] I have passed thanks on to the catering staff as they do an excellent job with the little resources they have.*

Feel Good Food Club Course Participant

**Susan liked a recipe she'd read about in one issue of *Her Wellbeing*, which called for wholemeal pitta bread. Some prisons have wholemeal pitta bread available on the canteen list, but Susan decided to ask the catering manager to make it available with meals produced from the kitchen. That wasn't possible at the time because it wasn't available on the suppliers list. So, the catering manager talked to the supplier who managed to source wholemeal pitta bread. **Now not only is it on their menu but it's also available to all prisons in England.****

We know that prisons are stressful environments for prisoners with 1 in 3 prisoners showing symptoms of 'severe anxiety disorder' during covid lockdown, indicating high levels of post-traumatic stress. A survey in early 2021 found that there were high levels of anxiety and burn out for those working in prisons too, particularly frontline staff. Increased understanding of the negative impacts of a poor diet and improving levels of healthy nutrition awareness can benefit staff personally, as well as their responsiveness towards improving prisoners' access to better, healthier choices. Recognising this, Food Matters Inside and Out programme has also worked with prison staff to help them consider how they can make food choices to support their own wellbeing.

## Face to Face

After the disruption to our work due to the covid pandemic last year and through some of this year it's wonderful to report that we have been able to re-start delivering Food Matters Inside and Out courses in-person in the female prison estate.

We have worked in collaboration with other support service providers including the Forward Trust through their drug and alcohol treatment services, the Democratic Therapeutic Community (DTC), which offers a cohort of women daily programmes including group therapy and other activities. We also engaged with other mental health services, diet-related healthcare intervention services and education services to deliver courses with women serving custodial sentences. The courses comprise taught elements, reflective learning and consolidation activities, food tasting and some opportunities to cook where cooking facilities are available.

The aims of the work are to support prisoners to have an increased understanding of their own habits around food, to be more informed to make better food choices that support better mental and physical health.

*'I found the course very helpful, providing information on the choices we make when ordering our canteen. I think the course should be made mandatory as it would help [women] be fully aware of the choices they are making when it comes to their diet.'*

Prison Course Participant



We also continued to work with other prison departments in those prisons where we have been working, including catering managers to work on how prison menus can reflect the nutrition needs of women through life stages, and make the options healthier; with residential units to consider how to increase the number of healthier foods items available to purchase on the canteen (the prison shop); and with gym staff, healthcare and education with the aim of influencing the food environment and to consider food an essential element of rehabilitation within the prison amongst staff and prisoners.

We continued through the year to work with Ministry of Justice, Her Majesty's Prison and Probation Service (HMPPS), Public Health England, prison food procurement commercial partners including Bidfood and DHL aiming towards improvements in prison food through collaborating on national prison food policy reform.

### **Food Matters and Sustainable Food Places**

Our national work also centres on driving innovation and best practice on all aspects of healthy and sustainable food through our work supporting food partnerships as collaborative change makers as partners in the Sustainable Food Places programme, a nation-wide network of food partnerships, and our food partnerships advice and support consultancy work.



*I'd like to take this opportunity to say a huge and resounding THANK YOU to the entire SFP national team for sterling work and support in the most challenging of times. The work and impact of our food partnership would undoubtedly be far less without the wealth of practical support provided by each of you. It is so very much appreciated.*

Local Food Partnership Co-ordinator

Food Matters works in partnership with Sustain and the Soil Association to deliver the nationally significant and internationally recognised Sustainable Food Places programme (SFP). The programme works to initiate and support local food partnerships, good food activism and healthy and sustainable food, so that these become a standard part of the institutional and social landscape of towns, cities, boroughs, districts and counties across the UK.

Food partnerships aim to bring stakeholders together to help demonstrate the connections between food, health, community, social equity, the environment and economic prosperity to build more sustainable food systems, and to facilitate food system transformational change.

Food Matters has overall responsibility for the training and development element of SFP programme and also provides strategic input into the wider aspects of the programme.

## Building out of covid and towards a more sustainable food future

### The New Geographies – Counties

During the current phase of the Sustainable Food Places programme, the adapting and extending work strand was established to include working to support county level food systems work. Food Matters works with its SFP project partners to lead this ‘new geographies’ work strand.

The Counties programme involves convening and leading bi-monthly group sessions on topics led by the county SFP members, which this year grew to include 12 members, and other prospective county members. These sessions are very popular and provide an effective model for other potential sub-groups within the SFP Network.

Additionally, five County Coordinator grants were awarded this year, which enabled places to continue their SFP journey over a 2-year period, by supporting core partnership governance programme work.

During the year Food Matters facilitated over fifteen one-to-one meetings with county and rural food partnerships and facilitated the first county coordinators network meeting which looked at partnership working. Food Matters liaised with the Dixon Foundation and Dynamic Procurement UK to ensure funding and support opportunities were both accessible to and work for SFP members, this work also included a very well attended SFP webinar.

This year Food Matters has continued to design and run participatory sessions to explore emerging county Food Partnerships, including East Sussex - an umbrella partnership convening the separate town and district food partnerships in the county.

### Peer to Peer Learning

This year saw the launch of PeerLink, an innovative learning exchange platform across the Sustainable Food Places Network. Food Matters led the co-design process and piloted the platform working with SFP network members determining what such a platform should do and how it might function. The platform promotes the experience and expertise within the SFP Network and provides an opportunity for facilitating mutual learning and support between members of the Network. Member partnerships upload a profile describing their specific skills and experience and PeerLink allows members seeking support to filter the directory based on specific search criteria – much like a Trip-advisor app but for food partnership expertise. The platform effectively future-proofs peer to peer support as the Network expands and as the core support from the SFP programme partners tapers towards the end of Phase 3 programme.

Those who have used the platform have found it extremely valuable – in particular the recognition it provides for the time and effort put into support and mentoring between member partnerships.

*“PeerLink creates a more structured knowledge exchange making it less ad hoc and recognising the time and effort put in by the support provider – it was good to enter PeerLink – I would use it again”*

Food Partnership Co-ordinator

## Webinars and Events

During this year Food Matters hosted and facilitated a range of events, webinars, food summits and workshops, including three successful regional gatherings of SFP member partnership coordinators held in Edinburgh, Leeds and Oxford. Due to ongoing Covid restrictions and complexities these regional events replaced the annual Sustainable Food Places conference which has been rescheduled to take place in March 2023 in Oxford, where we would expect to see over 100 participating Sustainable Food Places network members.

This year many new and existing food groups, networks and partnerships approached the Sustainable Food Places network, having previously been part of the Food Power network or having a food insecurity focus for support to transition towards a wider whole food systems approach.

## Workshops and facilitated sessions

To maximise the reach of the programme we have designed and run a series of one-to-many workshops and webinars alongside the more targeted 1:1 support that is available to SFP members.

- A series of focused '1 to Many' workshops: Coming out of Covid; Remote Working and Food Democracy.
- Three regional Co-ordinator Meetups were held across the network, providing opportunities for networking and peer to peer learning between Food Partnership Coordinators. These Meetups are highly valued by attendees and help us promote other events and services available through the SFP programme.
- Food Matters facilitated several sessions for SFP members to re-vision, reinvigorate and refocus Steering Groups and Partnerships as they recover from the immense workload Covid created, and as they move to new stages in their journey.
- Food Matters also contributed to new coordinator inductions as new recruitment happened across the network.

Food Matters also successfully supported the establishment and development of an alliance of food partnerships exploring potential for regional collaboration on food procurement. The North East Sustainable Food Alliance (NESFA) benefitted from remote facilitation and strategic planning by Food Matters using Miro Board – an interactive shared white board. This is an approach that can now be adopted with other regional networks that emerge from the SFP Network.

## Representation in Food Partnerships

The strength and effectiveness of SFP member partnerships depends on the representation and participation of local people, ensuring that the vision and actions are relevant and appropriate to their experience. Participatory processes can support the involvement and representation of those with first-hand experience of food-related issues. By using these processes partnerships can ensure their strategies and action plans are fully rooted in the reality of peoples' everyday lives. This strengthens food partnerships and gives them much greater legitimacy in their local good food movement.

As the lead on this work strand Food Matters' developed a grant programme to support food partnerships to explore the use of a range of participatory processes, many contained in existing resources in the SFP Toolkit. The grants support food partnerships to use, develop, and embed participatory processes in their work building capacity within individual food partnerships and in the SFP Network as a whole.

## **REDI for Change**

Since 2020 Food Matters has led SFP's work strand exploring ways in which the programme, the Network and the UK food sector should respond to the Black Lives Matter campaign and the murder of George Floyd. The REDI for Change programme recognises that our food system mirrors and entrenches racial oppression and exclusion in our society. It's why race has a huge influence on people's experience of the food system, from food access, to food sector work, to inclusion in food policy spaces. Addressing culture and practice on race is therefore essential in delivering a food partnership's core work.

**REDI for Change** is the SFP's response to the need for Race, Equity, Diversity and Inclusion to be fully recognised and actively addressed in the structure and operation of SFP food partnerships. The programme is structured to provide a set of replicable principles and a methodology (a review tool) for understanding how representative, equitable, diverse and inclusive a food organisation is.

The **REDI Review Tool** is a self-reflection or assessment tool designed to help SFP food partnerships and other food sector organisations review their culture, practices and the people involved, through the lens of Race, Equity, Diversity and Inclusion and to take action to improve their organisational practice.

Led by Food Matters, the REDI Review Tool has been co-developed with a group of participants from SFP partnerships and other interested food sector organisations. Over the next year the REDI Review Tool will be piloted to test its use and explore how the review can help encourage behaviour and organisational change within SFP partnerships and other food sector organisations.



## Working locally

Food Matters has always excelled at grassroots delivery and facilitation of food-themed activity. In parallel with our work at national level, we continue to work in our community here in Brighton and Hove, partly through our successful Community Cookery programmes but also a range of facilitation and evaluation work.

### Brighton and Hove Food Partnership

Local change maker, nationally significant, and internationally recognised, the Brighton and Hove Food Partnership (BHFP) is one of the UK's leading food partnerships, and the first city to gain the coveted Sustainable Food Place Gold Award in 2020. The



Partnership's approach to food policy and practice across

Brighton and Hove City is exemplary, and provides leadership, support and guidance to food partnerships around the UK and across Europe – taking part in various UK and EU funded partnership projects. It continues to lead by example by delivering a compassionate, collaborative emergency food relief programme through covid whilst continuing to call for and progress a strategic approach to the ongoing food poverty situation.

Food Matters' Director has continued as chair of the BHFP Board this year overseeing the arrival of new board members and the re-opening of the Community Kitchen (closed during the Covid pandemic). Food Matters also supports the work of the Food Partnership through providing expert facilitation, and by promoting it as an exemplar of best practice nationally through the Sustainable Food Places programme.

### Downland Advisory Panel

Brighton & Hove City lies at the heart of an area of natural value, recognised by UNESCO as a Biosphere Reserve. This is the UK's only urban biosphere, also known as The Living Coast. The city also has nearly 13,000 acres of landscapes stretching from the High Downs to the coast, the City Downland Estate- a wealth of natural capital.

This estate faces serious threats, including pollution of the aquifer, reduced biodiversity, a depleted landscape and pressure on land use. What is happening on the estate is reflected in national trends. Climate change poses myriad challenges and itself contributes to the loss of biodiversity. The majority of this Estate sits within the South Downs National Park, and the South Downs National Park Authority (SDNPA) has identified climate as one of the principal drivers of environmental change and has produced its own adaptation plan.

The city council policymaking has increasingly been driven by biodiversity, nature and climate considerations, but further work was considered essential and coincided with the SDNPA's initiative to encourage the City to produce a whole estate plan.

In Autumn 2020 the council began a process to encourage residents and stakeholders to help create a new vision for the estate. The purpose of the plan is to encourage open dialogue between land owning organisations, the national park and the local community; and to consider land holdings holistically, taking account of environmental and social as well as economic factors.

During this year Food Matters has been supporting the City Council and other Downland Estate stakeholders by facilitating the process of developing the Downland Advisory Panel whose role would be to provide expert advice on policy development, plans and delivery of the City Downland Estate Plan.

Food Matters has played an important role by providing objective and un-biased external facilitation of the DAP discussion sessions. This support has enabled the DAP to function as an independent and collaborative group – convened by BHCC but run by its membership.

## Facilitation and Participation Work

Food Matters has built a unique reputation for innovative facilitation and participation approaches, both nationally and locally. Facilitation and participation are methods of working with groups – or rather, methods of enabling groups to work – in ways that respect and include all voices, negotiate complex or divisive issues, and achieve consensual resolutions. We put these skills to use in developing and facilitating workshops and major events for our own and our partners' projects. We also train others in facilitation and participation skills, by running training sessions, speaking at events, and supporting organisations to develop facilitation skills within their existing workforce.

This year Food Matters has worked with a range of local and national organisations to support greater participation, and has facilitated conferences, workshops and online sessions including:

### Dumfries and Galloway food partnership

An online workshop designed and facilitated for Dumfries and Galloway CLD Practitioners' Collective on Remote Working - how to get the most out of virtual meetings and remote participatory workshops. The workshop supported participants to share experiences and explore ways to make remote sessions/meetings more productive, meaningful and enjoyable.

### Emergency Food Network

BrightStore an affordable food project in Brighton and Hove grew rapidly over the course of the covid pandemic. As the project emerged, it was important for BrightStore to take a moment to reflect on where it had come from and where it is heading in the future. Food Matters designed a workshop to help staff and volunteers to explore these questions, allowing them to consolidate and reflect on work done so far and set the direction for future work.



*I think for me, this was an amazing opportunity to have time to listen to the team, and for us to be in the same room, in a safe, facilitated space, to really explore who and what we are, and where we want to go. Having Food Matters managing the time, expectations and logistics meant that I was able to fully immerse myself and the key team members into the process, meaning, I feel, we got the very best result. Food Matters did a fantastic job at guiding us on this journey. We have come out of this process with a clarity of vision and idea of where we are going in the future, knowing that the rest of our team are also on board with our aims. A very special day!*

BrightStore Co-ordinator

## Sussex Food Depot

The Sussex Food Depot – a local food distribution hub and service, shortening local food supply chains, increasing affordability without compromising producer income. A facilitated session providing the space and expertise in order that the Sussex Food Depot could consider and develop a 5-year vision including project planning, management and financial development.

## Brighton & Hove Food Partnership Community Food Team

Food Matters worked with the Brighton and Hove Community Food Team to co-design a workshop to help the Team consider the transition from what and how they supported the community food sector during the Covid pandemic to what the community food sector looks like now and into the future. The workshop enabled the team to plan for the future by considering their role as a team in supporting the community food sector in Brighton and Hove during covid, and then determine what needs to change to facilitate continued effective and meaningful support.



### Staff away day

A participatory session designed and run to bring together Brighton & Hove Food Partnership staff to kick-start 2022 by sharing perspectives on the previous year and what's to come in the year ahead.

## Strategy Work

Food Matters provided advise and strategic support to organisations on how to shape and deliver policy for fair, healthy and environmentally sustainable food systems. This year we have worked with the London borough of Waltham Forest, and the Greater London Authority.

### Waltham Forest Food Growing Strategy

Food Matters was commissioned to worked with London Borough Waltham Forest Allotment Team to co-design a food growing strategy that would promote and enhance food growing opportunities and activities for residents across borough. This piece of consultancy work has been prolonged due to Covid and stretched across two growing seasons. This unforeseen extension meant a longer period of consultation with Waltham Forest growing communities which had positive benefits- a longer incubation period meant more input from both statutory, community and growing project stakeholders and it meant it has dovetailed more cohesively with other related policy work and strategic goals including the development of a food partnership and food strategy for the borough and an updated food poverty action plan.



By the close of this year the draft food growing strategy was submitted to Waltham Forest Council and is now going through their internal approval / adoption process. We will continue to support the council with finalising the strategy and action plan and support a launch event next year.

## **London Food Roots Incubator Programme**

Working in partnership with national Charity Sustain: the alliance for better food and farming and poverty-tackling charity First Love Foundation, Food Matters has continued to deliver the Food Roots programme.

### **Food Roots**

This programme, funded by the Greater London Authority, supports food partnerships across London to respond to food insecurity and develop longer term strategic approaches and activities to build out of emergency food towards more sustainable food systems approaches through 'Growth Grants' funding and tailored support and mentoring programme.



### **Our approach**

We co-created the content for the Incubator programme through a series of individual conversations, workshops and feedback sessions throughout the programme. Alongside the Food Roots team, we also worked with outside experts on specific issues including social investment, enterprise models, Right to Food, cash first approaches, wraparound support.

### **Participating food partnerships**

During 2021/22 the programme worked with 10 London food partnerships as part of the Incubator cohort who were awarded GLA 'Growth Grants' to deliver initiatives that help tackle food insecurity. Eight are borough-level partnerships and two are neighbourhood-level partnerships and include statutory agencies, voluntary sector organisations and food project communities in Enfield, Greenwich, Hackney, Haringey, Havering, Lambeth, Camden, Waltham Forest, Southwark and Wandsworth.

Activities included:

- Individual, peer-to-peer and plenary workshops on food insecurity and food access initiatives
- Workshops and 1-1 support and advice for partnership development for existing and emerging food partnerships in London
- Structured training programmes to develop approaches to wraparound support for partnerships.

***Being involved in the food roots programme enabled us to leverage further funding, helped us gain status and buy-in from the local authority to engage in a food partnership***

Food Roots participant

***[Food Roots] enabled us to lay the foundations for a long-term food partnership.***

Food Roots participant

***[Food Roots is] a space where we can come together and radically change our food systems.***

Food Roots participant

## Financial Review

For the year ended 31 March 2022 total incoming resources amounted to £227,009, a 7% decrease on the previous year. The expenditure for 2021-2022 was £208,691 a 39% increase from last year.

### Restricted and unrestricted income

Any funds described as 'restricted income' are available only for the specific projects or purposes determined by the funders. In addition, the charity holds 'designated funds' which have been raised for a specific project or purpose.

The full Statement of Financial Activities is set out in the accounts.

### Reserves

As part of the 2022 year-end process, guided by the Treasurer, the Food Matters' Trustees reviewed the charity's Reserves Policy. It was confirmed that the policy was still valid, and that Food Matters would maintain free reserves because:

- it has no endowment funding and is entirely dependent on income funding from year to year, which is inevitably subject to fluctuation, and
- it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

To this end, Food Matters aims to accumulate reserves equal to three to six months unrestricted expenditure. It is deemed that in the financial year covered by this report that the charity's reserves were below the nominated amount but on balance adequate to ensure the charity was able to meet all current, known and some estimated possible future liabilities. Our unrestricted funds currently stand at £28,545.

### Risk assessment policy

The trustees are responsible for overseeing the risks faced by the charity. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

## Structure, Governance and Management

Food Matters registered as a Charitable Incorporated Organisation on 24th April 2018. The charity is governed under its Constitution. The Trustees have a responsibility to ensure that all aspects of the charity's activities are properly conducted and carried out in full compliance with its Constitution. The Trustees normally meet at least three times a year and attend an additional strategy day together with Food Matters staff. All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by any Trustee during the year.

The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2022 were:

Charlie Powell  
Kath Dalmeny  
Tim Marsh  
Colin Havard  
Lindy Sharpe

### **Recruitment and appointment of new trustees**

The Trustees are appointed under the terms of the Constitution. Each new Trustee is given a copy of the Constitution, details of their responsibilities as a charity trustee, contact details of fellow Trustees and employees, background on the charity's strategy and current projects and other information useful in pursuing their role. New Trustees are recruited in consultation with the Director to ensure that the requisite skills are available to support the charity's activities.

### **Staff, training and fair pay**

Food Matters has four core members of staff and is governed by a board of five trustees. Our work is also enhanced by a group of experienced and expert freelancers, and we recruit high-quality volunteers to support our project work.

As a small charity we are entitled to free membership of The Foundation for Social Improvement (FSI) and the Small Charities Coalition, both of which offer affordable training and advice services, and we are committed to offering all staff opportunities for continuing professional development.

Food Matters is an accredited Living Wage Employer, committed to paying at least the Living Wage, as calculated by the Living Wage Foundation, which reflects the cost of living. This year, we have developed and introduced a pay ratio policy to ensure that we maintain a fair pay ratio between the highest and lowest earners. This pay ratio calculation shows that Food Matters' pay ratio is between 2:1 and 3:1, well below the third-sector average.

## **Role of Trustees**

The Trustees provide governance and develop policy for the charity and accept ultimate legal authority for it. The Trustees formulate and regularly review the long- and short-term strategic aims of the charity as well as setting specific goals and priorities. The Trustees approve budgets and are responsible for the good stewardship of the charity's resources. They work in partnership with the Director with a view to furthering the charity's objectives.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the Board of Trustees on the 23rd November 2022 and signed on its behalf, by:

A handwritten signature in black ink, appearing to read 'C Havard', written in a cursive style.

**Colin Havard, Treasurer of the Board of Trustees**



**UNAUDITED FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

**Legal and administrative information**

**Trustees**

Mr C Powell  
Ms K Dalmeny  
Mr T Marsh  
Mr C Havard  
Ms L Sharpe

**Charity number**

1178078

**Principal address**

Community Base  
113 Queens Road  
Brighton  
BN1 3XG

**Independent examiner**

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

**Accountants**

West & Berry Limited  
Mocatta House  
Trafalgar Place  
Brighton  
BN1 4DU

## Independent Examiner's Report to the trustees of Food Matters Foundation

I report to the trustees on my examination of the financial statements of Food Matters Foundation charity for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

Phil Woodgate FCCA

*Phil Woodgate*

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

**Dated:** 25 November 2022

# Statement of Financial Activities

## including income and expenditure account

For the year ended 31 March 2022

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### Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	2,343	193,441	<b>195,784</b>	235,308
Charitable activities	4	31,213	-	<b>31,213</b>	8,144
Investments	5	12	-	<b>12</b>	1
<b>Total income</b>		33,568	193,441	<b>227,009</b>	243,453
<b>Expenditure on:</b>					
Raising funds	6	938	6,485	<b>7,423</b>	1,017
Charitable activities	7	32,981	168,287	<b>201,268</b>	148,845
<b>Total expenditure</b>		33,919	174,772	<b>208,691</b>	149,862
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(351)	18,669	<b>18,318</b>	93,591
Fund balances at 1 April 2021		28,896	126,524	<b>155,420</b>	61,829
<b>Fund balances at 31 March 2022</b>		<u>28,545</u>	145,193	<b>173,738</b>	155,420

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## Statement of Financial Activities (continued)

### including income and expenditure account

*For the year ended 31 March 2022*

#### Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>				
Donations and legacies	3	37,313	197,995	235,308
Charitable activities	4	4,444	3,700	8,144
Investments	5	1	-	1
<b>Total income</b>		41,758	201,695	243,453
<b>Expenditure on:</b>				
Raising funds	6	1,017	-	1,017
Charitable activities	7	41,358	107,487	148,845
<b>Total expenditure</b>		42,375	107,487	149,862
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(617)	94,208	93,591
Fund balances at 1 April 2020		29,513	32,316	61,829
<b>Fund balances at 31 March 2021</b>		28,896	126,524	155,420

# Balance Sheet

As at 31 March 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,489		203
<b>Current assets</b>					
Debtors	12	39,918		96,710	
Cash at bank and in hand		164,774		86,249	
<b>Creditors: amounts falling due within one year</b>	13	204,692		182,959	
		(32,443)		(27,742)	
Net current assets			172,249		155,217
<b>Total assets less current liabilities</b>			173,738		155,420
<b>Income funds</b>					
Restricted funds	16		145,193		126,524
<u>Unrestricted funds</u>					
Designated funds	17	4,354		3,349	
General unrestricted funds		24,191		25,547	
			28,545		28,896
			173,738		155,420

The financial statements were approved by the Trustees on 23rd November 2022.



Mr C Havard  
**Trustee**

# Notes to the financial statements

## For the year ended 31 March 2022

### 1. Accounting policies

#### Charity information

Food Matters Foundatio is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants is recognised when the charity has entitlement to the funds, and 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.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

## 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Computer equipment	3 years straight ine

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Grants receivable	<b>2,343</b>	<b>193,441</b>	<b>195,784</b>	37,313	197,995	235,308
<b>Grants receivable for core activities</b>						
Brighton & Hove Community Agriculture	<b>250</b>	-	<b>250</b>	-	-	-
Community Fund - FMIO Through the Gate	-	<b>10,000</b>	<b>10,000</b>	-	-	-
Clinks - COVID-19 winter support grant	-	-	-	5,625	-	5,625
Henry Smith Charity	-	-	-	-	10,000	10,000
Ministry of Justice - Food Matters Inside and Out Project	-	<b>61,956</b>	<b>61,956</b>	4,380	64,848	69,228
Sustain Alliance - Good Food Governance	<b>2,000</b>	-	<b>2,000</b>	-	-	-
Sustainable Food Places (Esmée Fairbairn Foundation and The Big Lottery)	-	<b>121,485</b>	<b>121,485</b>	15,000	108,147	123,147
Surrey Policy and Crime Commission	-	-	-	-	5,000	5,000
Sussex Community Foundation	-	-	-	4,640	5,000	9,640
Swire Charitable Trust	-	-	-	-	5,000	5,000
Covid-19 Job Retention Scheme	<b>93</b>	-	<b>93</b>	7,668	-	7,668
	<b>2,343</b>	<b>193,441</b>	<b>195,784</b>	37,313	197,995	235,308

## 4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Other income	31,213	8,144
<hr/>		
Analysis by fund		
Unrestricted funds	31,213	4,444
Restricted funds	-	3,700
<hr/>		

## 5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	12	1
<hr/>		

## 6 Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
<u>Fundraising and publicity</u>				
Advertising	229	100	329	-
Staff costs	709	6,385	7,094	1,017
<hr/>				
Fundraising and publicity	938	6,485	7,423	1,017
<hr/>				
	938	6,485	7,423	1,017
<hr/>				

## 7 Charitable activities

	2022 £	2021 £
Staff costs	127,098	117,000
Depreciation and impairment	806	241
Food - project costs	128	40
Subcontractor - project costs	13,700	15,588
Accommodation and venue - project costs	639	390
Travel and subsistence - project costs	2,564	-
Other project costs	36,112	5,629
Rent and accommodation costs	6,000	4,875
Staff training and conference costs	2,464	61
Travel and subsistence	169	64
Subscriptions	287	164
	<b>189,967</b>	144,052
Share of support costs (see note 8)	7,470	2,309
Share of governance costs (see note 8)	3,831	2,484
	<b>201,268</b>	148,845
<b>Analysis by fund</b>		
Unrestricted funds	32,981	41,358
Restricted funds	168,287	107,487
	<b>201,268</b>	148,845

## 8 Support costs

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	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	Support costs	Governance costs	2021
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Insurance	<b>604</b>	-	<b>604</b>	604	-	604
IT software, support and repairs	<b>1,744</b>	-	<b>1,744</b>	1,038	-	1,038
Website costs and support	<b>3,668</b>	-	<b>3,668</b>	-	-	-
Printing, postage and stationery	<b>508</b>	-	<b>508</b>	366	-	366
Small equipment and office expenses	<b>282</b>	-	<b>282</b>	168	-	168
Telephone and internet	<b>19</b>	-	<b>19</b>	-	-	-
Sundry expenses	<b>539</b>	-	<b>539</b>	41	-	41
Bank fees	<b>106</b>	-	<b>106</b>	92	-	92
Accountancy	-	<b>2,756</b>	<b>2,756</b>	-	2,484	2,484
Legal and professional	-	<b>1,075</b>	<b>1,075</b>	-	-	-
	<b>7,470</b>	<b>3,831</b>	<b>11,301</b>	2,309	2,484	4,793
Analysed between Charitable activities	<b>7,470</b>	<b>3,831</b>	<b>11,301</b>	2,309	2,484	4,793

Governance costs includes £1,800 (2021: £1800) for accountancy and independent examination fees

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 10 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	<b>5</b>	5
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>122,820</b>	109,994
Social security costs	<b>6,780</b>	5,317
Other pension costs	<b>4,592</b>	2,706
	<b>134,192</b>	118,017

## 11 Tangible fixed assets

	Plant and equipment £	Computer equipment £	Total £
<b>Costs</b>			
At 1 April 2021	165	675	840
Additions	285	1,808	2,093
	<b>450</b>	<b>2,483</b>	<b>2,933</b>
<b>Depreciation and impairment</b>			
At 1 April 2021	110	528	638
Depreciation charged in the year	112	694	806
	<b>222</b>	<b>1,222</b>	<b>1,444</b>
<b>Carrying amount</b>			
At 31 March 2022	<b>228</b>	<b>1,261</b>	<b>1,489</b>
At 31 March 2021	55	148	203

## 12 Debtors

<b>Amounts falling due within one year</b>	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	<b>39,391</b>	95,184
Other debtors	<b>162</b>	1,161
Prepayments and accrued income	<b>365</b>	365
	<b>39,918</b>	96,710

## 13 Creditors: amounts falling due within one year

	<b>Notes</b>	<b>2022 £</b>	<b>2021 £</b>
Other taxation and social security		<b>5,420</b>	2,754
Deferred income		<b>20,540</b>	20,101
Trade creditors	<b>14</b>	<b>1,220</b>	-
Other creditors		<b>1,748</b>	798
Accruals and deferred income		<b>3,515</b>	4,089
		<b>32,443</b>	27,742

## 14 Deferred income

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Arising from Deferred income

Deferred income is included within:  
Current liabilities

Movements in the year:  
Deferred income at 1 April 2021  
Released from previous periods  
Resources deferred in the year

Deferred income at 31 March 2022

	2022 £	2021 £
	<b>20,540</b>	20,101
<hr/>		
	2022 £	2021 £
	<b>20,540</b>	20,101
<hr/>		
	<b>20,101</b>	38,405
	<b>(20,101)</b>	(38,405)
	<b>20,540</b>	20,101
<hr/>		
	<b>20,540</b>	20,101
<hr/>		

Deferred income is included in the charity as follows at the 31st March 2022:

Soil Association £20,540 (2021: £20,101)

## 15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,592 (2021 - £2,706).

## 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expenses £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022
Community Foundation - Through the Gate	-	-	-	-	<b>10,000</b>	-	<b>10,000</b>
Henry Smith Charity	-	10,000	-	10,000	-	<b>(3,048)</b>	<b>6,952</b>
London Borough of Waltham	-	3,700	-	3,700	-	<b>(3,700)</b>	-
Ministry of Justice - Food Matters Inside and Out Project	-	64,848	(18,875)	45,973	<b>61,956</b>	<b>(40,173)</b>	<b>67,756</b>
Surrey Police and Crime Commission	-	5,000	-	5,000	-	<b>(5,000)</b>	-
Sustainable Food Places (Esmée Fairbairn Foundation and The Big Lottery)	30,912	108,147	(87,208)	51,851	<b>121,485</b>	<b>(112,851)</b>	<b>60,485</b>
Sussex Community Foundation	-	5,000	-	5,000	-	<b>(5,000)</b>	-
Swire Charitable Trust	1,404	5,000	(1,404)	5,000	-	<b>(5,000)</b>	-
	<b>32,316</b>	<b>201,695</b>	<b>(107,487)</b>	<b>126,524</b>	<b>193,441</b>	<b>(174,772)</b>	<b>145,193</b>

## 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

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	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022
Clinks - Covid-19 winter support grant	5,625	-	5,625	-	-	<b>5,625</b>
Sussex Community Foundation - Covid-19 emergency grant	4,640	(6,916)	(2,276)	-	-	<b>(2,276)</b>
Sustain Alliance - Good Food Governance	-	-	-	<b>2,000</b>	<b>(995)</b>	<b>1,005</b>
	10,265	(6,916)	3,349	<b>2,000</b>	<b>(995)</b>	4,354

## 18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Funds balances at 31 March 2022 are represented by:						
Tangible assets	<b>1,420</b>	<b>69</b>	<b>1,489</b>	203	-	203
Current assets (liabilities)	<b>27,125</b>	<b>145,124</b>	<b>172,249</b>	28,693	126,524	155,217
	<b>28,545</b>	<b>145,193</b>	<b>173,738</b>	28,896	126,524	155,420

## 19 Related party translations

There were no disclosable related party transactions during the year (2021 - none).

**FOOD MATTERS FOUNDATION**

England & Wales - Charity number 1178078

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# Accounts

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**Food Matters Foundation**

# ANNUAL REPORT

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**Review and accounts  
for the year ended  
31 March 2021**



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**Food Matters** started life as a not-for-private-profit organisation in 2003. The founding Directors recognised a need to support local areas understand how to translate national and European food policy into meaningful strategies and actions. The aim was to make their local food systems fairer, more sustainable, more joined-up and relevant to their circumstances.

In those early years, Food Matters' pioneering work to develop the Brighton and Hove Food Partnership, the ground-breaking Sustainable Food Places programme, and our innovative food and wellbeing work in communities helped develop the principles by which Food Matters continues to work today.

However, much has changed since 2003, such as the rise in diet-related disease, most notably obesity and diabetes, the stark recognition of the negative impact of food and agricultural industries on the environment, and the ongoing effects on our food economy from leaving the European Union.

And especially this financial year, 2020, the Covid 19 pandemic interrupted all our lives, causing uncertainty and distress, poverty and increased levels of food-related inequalities. However, the pandemic has also shone a light on how resilient communities are, and the empathy they show towards each other. We saw communities coming together to provide food parcels, companionship and generosity both in spirit and actions.

During 2020 Food Matters worked with and alongside a host of amazing organisations, communities, food partnerships and individuals to make food central to recovery and rehabilitation and to build a healthier, more sustainable food future.

This year more than ever, Food Matters has been even more determined to find new and innovative ways to work towards fairer, healthier and more sustainable food systems for everyone.

**Tim Marsh**

Chair of Food Matters Board of Trustees

**Trustees during the financial year covered by this report:**

Tim Marsh (Chair)

Colin Havard (Treasurer)

Kath Dalmeny

Lindy Sharpe

Charlie Powell

## Food Matters

The trustees present their report and financial statements for the year ended 31 March 2021.

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The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice (as set out in note 1) and comply with the charity's governing document, and the Charities Act 2011.

### Objectives

Food Matters was set up to combat the inequalities in the food system by creating opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

1. To advance the education for the benefit of the public in issues relating to food, including health, ethics, economic and social studies, science, public policy, sustainable development and the protection, enhancement and rehabilitation of the environment.
2. To advance and promote community food work as a mechanism for community development and the improvement of the conditions of life for those in need by reason of youth, age, ill health, disability, financial hardship or other disadvantages.
3. To promote sustainable development as it relates to the food system for the benefit of the public.

### Public Benefit

The Trustees are aware of Charity Commission guidance on public benefit reporting as set out in Section 17 of the Charities Act 2011. They believe Food Matters fulfils a fundamental public benefit by promoting food systems that improve the health, education and wellbeing of individuals and communities, and protect and enhance the environment.

### What we do

We create opportunities to bring about changes to see healthy, sustainable, fair food become a reality for everybody, every day.

We take a 'whole system' approach to our work by delivering change in policy and practice.

We use a participatory approach so that people who will be affected by a change participate in deciding what the change should be.

We support people to develop skills, knowledge and confidence so they feel empowered to take control over decisions that affect their lives and food system.

We believe that change happens when policy interventions align with people's ability to make change happen.

Our current areas of focus include:

1. Campaigning for food as a central part of rehabilitation  
Food and Criminal Justice - Helping people inside the criminal justice system make better food choices to support their physical and mental wellbeing.

2. Developing and supporting Food Partnerships  
Sustainable Food Places - The nationally significant programme supporting the successful development of food partnerships to strengthen local food systems.

3. Designing and piloting long-term solutions to food poverty  
Kitchen Kick Start - Community Cookery programme - supporting care leavers and young mums move towards independent living by sharing food and cooking skills.

## How we do it

All our projects are characterised by two clear motives:

1. pioneering innovative approaches that address the most challenging issues; and
2. exploring initiatives focused on particularly marginalised and excluded communities.

We have a unique approach to strategic food work, underpinned by core principles:

### Listening -

*The best decision I ever took for Alexandra Rose Charities was to ask Food Matters to do a feasibility study for our Rose Vouchers project. The best part was their insistence on asking the potential beneficiaries what would work best for them. Result - a project which really works.*

Chair

### Engaging -

*The understanding of the facilitator and the structure of the course enabled this young person to have a really valuable and truly life changing experience.*

Youth Worker

### Resourcing -

*I've lived on my own since the age of 14. Before I came here, I was spending ridiculous amounts of money on takeaway. The sessions are about more than the food, they're a lot about independence*

Course Participant

### Influencing -

*I found the [programme] very helpful to understand foods that are doing us both good and bad inside the prison. I believe the [programme] could help the whole prison system to understand their diets, to be healthier for the future.*

Prisoner

*Food Matters Inside and Out is one of the most robust small studies in a prison that I've seen.*

Deputy Governor

We work nationally and locally on our own projects and in partnership with other organisations, and at both strategic policy and community levels.

## Working nationally

Our national-level work takes two main forms. We work in the criminal justice system, helping to rehabilitate offenders as they pass through the prison system. And we work with Sustainable Food Places, a nation-wide organisation of food partnerships. The following sections describe this work in more detail.

### Food and Criminal Justice

Our work in the criminal justice system currently involves two innovative projects: Food Matters Inside and Out, which works across the prison system (and which this year, in response to Covid, has given birth to two ground-breaking new projects), and Food Matters through the Gate, which supports ex-prisoners during resettlement.



#### Food Matters Inside and Out

The Food Matters Inside and Out (FMIO) programme works across the prison system to make food within prisons a feature of wellbeing and rehabilitation. The aim is to enable prisoners to better access healthier food, supporting better mental health and well-being and contributing to rehabilitation goals.

This programme was developed to:

- Increase the knowledge and confidence of prisoners to make healthier choices.
- Support prisons to make changes to menu choices, ingredients, cooking, information and purchasing to provide healthier options.
- Work at national level to influence top-down policy.

In late 2019 we secured funding from Her Majesty's Prison and Probation Service (HMPPS) to run a two-year programme. We aimed to do this through a series of activities including:

- Focus groups and conversations with prisoners and staff to find out how we can work most effectively within the prison.
- Participatory courses with accompanying toolkits to cover basics of eating a healthy balanced diet and how this relates to health and wellbeing.
- Cook-and-eat sessions reinforcing healthy eating messages, teaching food-related life skills, and introducing the positive psychosocial aspects of cooking and eating together.
- Regular 'lunch clubs' providing the opportunity to cook and eat socially, reinforcing healthy eating messages and developing individuals' cooking skills.
- A regular newsletter, produced with involvement of the women prisoners, which promotes healthy eating around the prison and includes items such as recipes, personal stories and tips for healthy eating in prison.
- The recruitment of peer supporters who help with food-related activities: running the lunch club, producing the newsletter and supporting their peers in making healthy food choices.

## Covid interruptions

As our practical work was due to begin in early 2020, the Covid pandemic meant the project had to be halted before it even began. However, whilst we waited to see how the pandemic would unfold Food Matters was quick to adapt in order provide as much support as possible to some of the most vulnerable women in society.

***Women are less than 5% of those in prison but they account for over 19% of self-harm incidents***

Prison Reform Trust

## Her Wellbeing

If we couldn't physically go into prisons, we would take our work to prisons by other means! We began producing and distributing a monthly health and wellbeing magazine: Her Wellbeing. We are proud to report that what started this year in one female prison is now being distributed to 2500+ women across 10 prisons. The aim of the magazine is to support the physical and mental health of women in custody by providing evidence-based content that is supportive, relevant and entertaining.

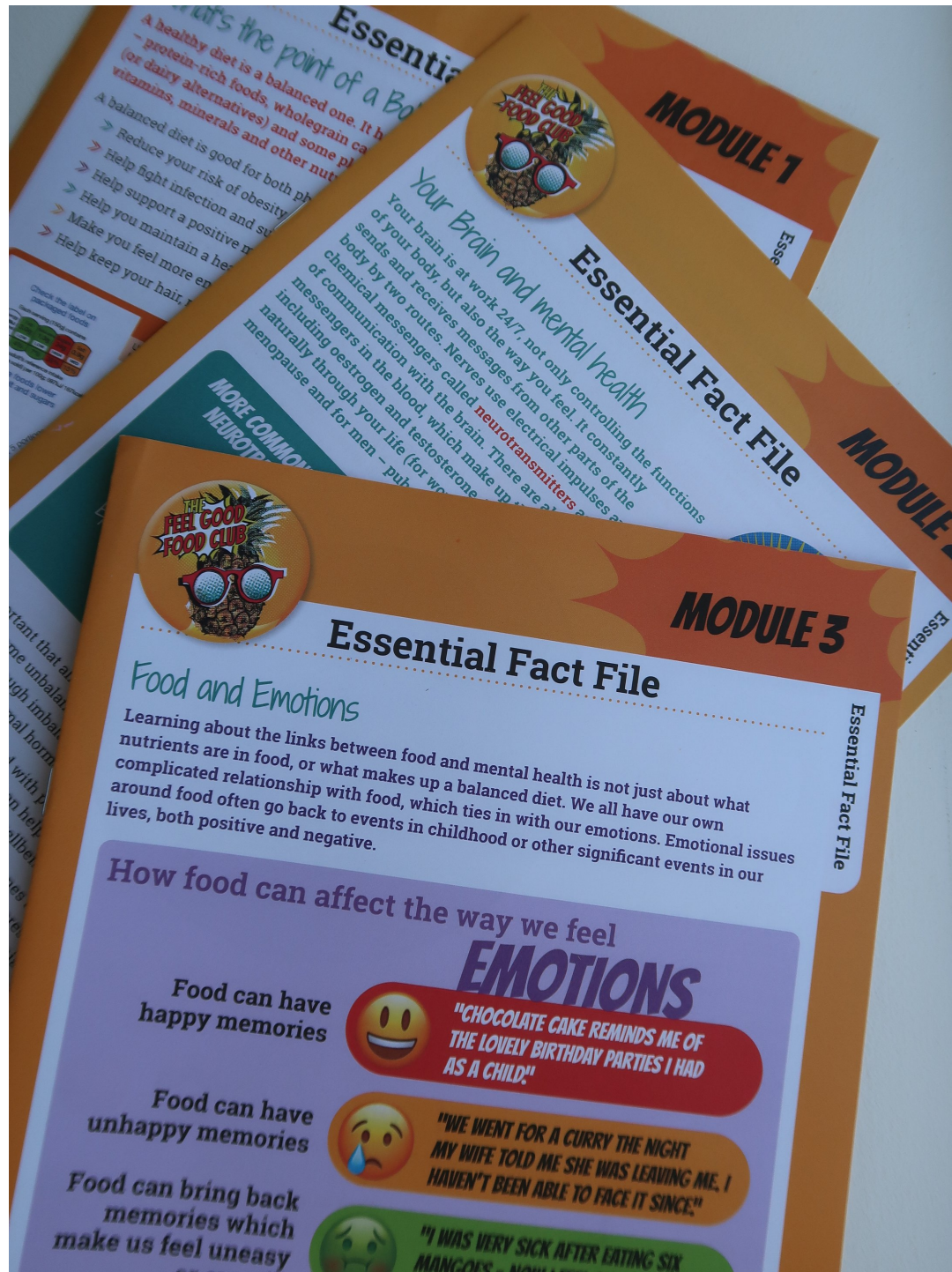
***Feedback on the newsletter from staff and prisoners has been extremely positive, with many focusing on their health & wellbeing during the pandemic, and many have a focus on their future long-term wellbeing - the newsletter offers ideas and inspiration at a time when we need it most.***

Head of Reducing Reoffending  
Foston Hall



## The Feel Good Food Club

After the overwhelming success of Her Wellbeing (seven issues have been produced this year and feedback received from both prisoners and prison staff has been extremely positive) we decided to make further alterations to our plans for working with women in custody. We developed a six-module programme of distance learning activities focussed on food and mental wellbeing, made available to all women in the female prison estate.



Each module focusses on a health and wellbeing theme, starting with the basics of a healthy, balanced diet, and extending to the long-term effects of a nutrient-deficient diet on mental health. It is paper-based and comprises a workbook and a four-page, magazine-style booklet, accessible to people with dyslexia and other learning difficulties. The first module will be launched next year and will be distributed monthly, with the opportunity to feedback, to contribute to Her Wellbeing and to get involved in making positive changes to the prison food environment in participants' own prisons.

We are currently recruiting women prisoners to take part in this innovative distance-learning programme.

## Food Matters Through the Gate

The Food Matters Through the Gate project supports offenders during resettlement. It aims to enable people leaving prison to make healthier, more informed food choices to support their physical and mental wellbeing and that of their families.

Food is important in several ways, providing not only nutrition for health, but also opportunities:

- for social interaction
- to strengthen family ties
- as a means to express and reinforce cultural or religious identity
- to give pleasure in what might otherwise be a difficult and stressful life.

Poor diet is known to impact on physical and mental health, both of which are important for successful rehabilitation.

We work with those probation services and third-sector organisations that also regard our project aims as a vital element of successful resettlement. They support us to work with offenders from local prisons, both prior to release and through the gate beyond release. Our project complements and enhances other rehabilitation programmes, including drug rehabilitation, employability and accommodation.

## Online Food and Wellbeing Courses

This year we have focussed our Through the Gate programme on working with identified women offenders, or those at risk of offending who would normally be attending Women's Support Centres and other services. As with so many activities, lockdown has prevented face-to-face service delivery. We therefore adapted our practical face-to-face courses, which involve interactive learning including cooking and other food preparation activities, and we designed and ran a series of four-week online food and wellbeing courses. We used a variety of tools and platforms to ensure the sessions were participatory and engaging.

The workshop courses focused on:

- food and mental health
- understanding what makes up a healthy balanced diet
- recognising how food affects mood
- food budgeting
- understanding food labels
- shopping and ideas for cooking
- recipe sharing and other cooking tips
- behaviour change interventions; and
- looking at other lifestyle issues such as social eating, sleep patterns and mindfulness.

We will continue to deliver this important gateway service into the next year, when we are hoping project delivery will return to face-to-face. However, the success of our on-line courses has allowed us to consider the possibility of continuing them in some form, if they help us reach women who would not otherwise have access to services.

## Food Matters and Sustainable Food Places

Food Matters works in partnership with Sustain and the Soil Association to deliver the nationally significant Sustainable Food Places programme (SFP). This aims to initiate and support local food partnerships, good food activism and healthy and sustainable food, so that these become a standard part of the institutional and social landscape of towns, cities, boroughs, districts and counties across the UK.



Food partnerships aim to bring stakeholders together to help demonstrate the connections between food, health, community, social equity, the environment and economic prosperity to build more sustainable food systems.

Food Matters has overall responsibility for the training and development element of SFP programme and also provides strategic input into the wider aspects of the programme.

## An extraordinary year

This eighth year of the SFP programme has been an extraordinary one in every sense – the devastating consequences of the Covid 19 pandemic but also the amazing resilience and resourcefulness of communities rallying to support those in need. The speed and commitment shown in setting up and delivering emergency food provision systems, including food parcels, hot meals and food shopping, was truly remarkable.

Food partnerships in the SFP network were at the heart of this response. In those places where local food partnerships already existed, the webs of food system connections were already strong. SFP food partnerships worked collaboratively with food banks, voluntary sector organisations, restaurants and retailers, volunteers, statutory agencies, and more, to quickly respond to immediate need. They supported local farmers to find new ways of getting their food to customers, helped restaurants switch from high end dining to hot meal provision and local shops stepping up to provide home delivery services. There was resilience and strength, and people knew who to call upon for logistics, food provision and transporting food parcels. There was clarity as to how their local food system worked. The movement to respond to the food aid crisis during this year has been facilitated up and down the country by local food partnerships.

The Sustainable Food Places programme team, including Food Matters, responded to the changing needs of the SFP members by moving all activities onto online platforms, including workshops, events and weekly coordinator catch ups. The team provided emergency resilience grants, networking and learning opportunities, and support. It was a gargantuan effort and achieved at remarkable speed. It demonstrated the resourcefulness and adaptability of the local food movement and its communities.



## Building out from Covid 19

During this process, Food Matters has been designing and running activities and workshops to support crisis response, as well as developing tools to enable the transition from a focus on food insecurity towards a wider sustainable food systems agenda. This necessary journey is not necessarily an easy one: it is an area where many partnerships are now building connections to address the root causes of poverty, for example using cash first approaches.



This year, the New Geographies work has focussed on County Food Partnerships. We recruited county partners and worked collaboratively to co-design and test new partnership models. This process included facilitating a grants scheme to support the development of county food partnerships and producing resources to support replication of the new models.

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## Working locally

Food Matters has always excelled at grassroots delivery and facilitation of food-themed activity. In parallel with our work at national level, we continue to work in our community here in Brighton and Hove, partly through our successful Community Cookery programme - Kitchen Kick Start, which helps young adults who have lived in care to learn to live independently, and partly through our close collaboration with Brighton and Hove Food Partnership.

### Kitchen Kick Start

With funding from Sussex Community Foundation this year, we were able to adapt our practical, face-to-face Kitchen Kick Start cookery programme to reflect the reality of Covid 19 lockdown restrictions. We decided we could do this most effectively by offering activities to those least able to access other support services and most in need of support during this time.



Kitchen Kick Start came to be as a result of a series of focus groups run with care-experienced young adults where they identified what they wanted and needed to support independent living. The groups expressed the need for basic living skills training, including cooking and budgeting low-cost, easy meals. Aiming to meet this need, Kitchen Kick Start sessions always took place in settings that mirrored participants' own living situations and were designed to move them in stages, from 'where they are now' to achievable healthier habits. Covid changed all that – we went online.



During this period of adaptation from face-to-face cooking and budgeting sessions to 'cook-along-to' videos, young people continued to be at the centre of programme development and delivery, and the participatory skills FM has honed over the years proved extremely valuable in this new mode of project delivery.

To retain focus, the Kitchen Kick Start team joined a group of care-experienced young adults on an 'expert panel' to consider how we could support them during

this exceptional period. We also asked how their involvement in designing this project could be beneficial to them and used this feedback to shape the project.

To promote continuing engagement with food and food skills, we facilitated online panel sessions which assessed and evaluated existing online cookery videos and considered what was most effective at motivating and supporting young people to cook healthy, affordable meals at home.

The sessions considered:

- motivation level
- level of skill and detail needed
- understanding how to budget for food
- kitchen equipment available
- media platforms used to look for cooking videos
- preferred style of videos
- types of recipes the viewers were tempted to try.

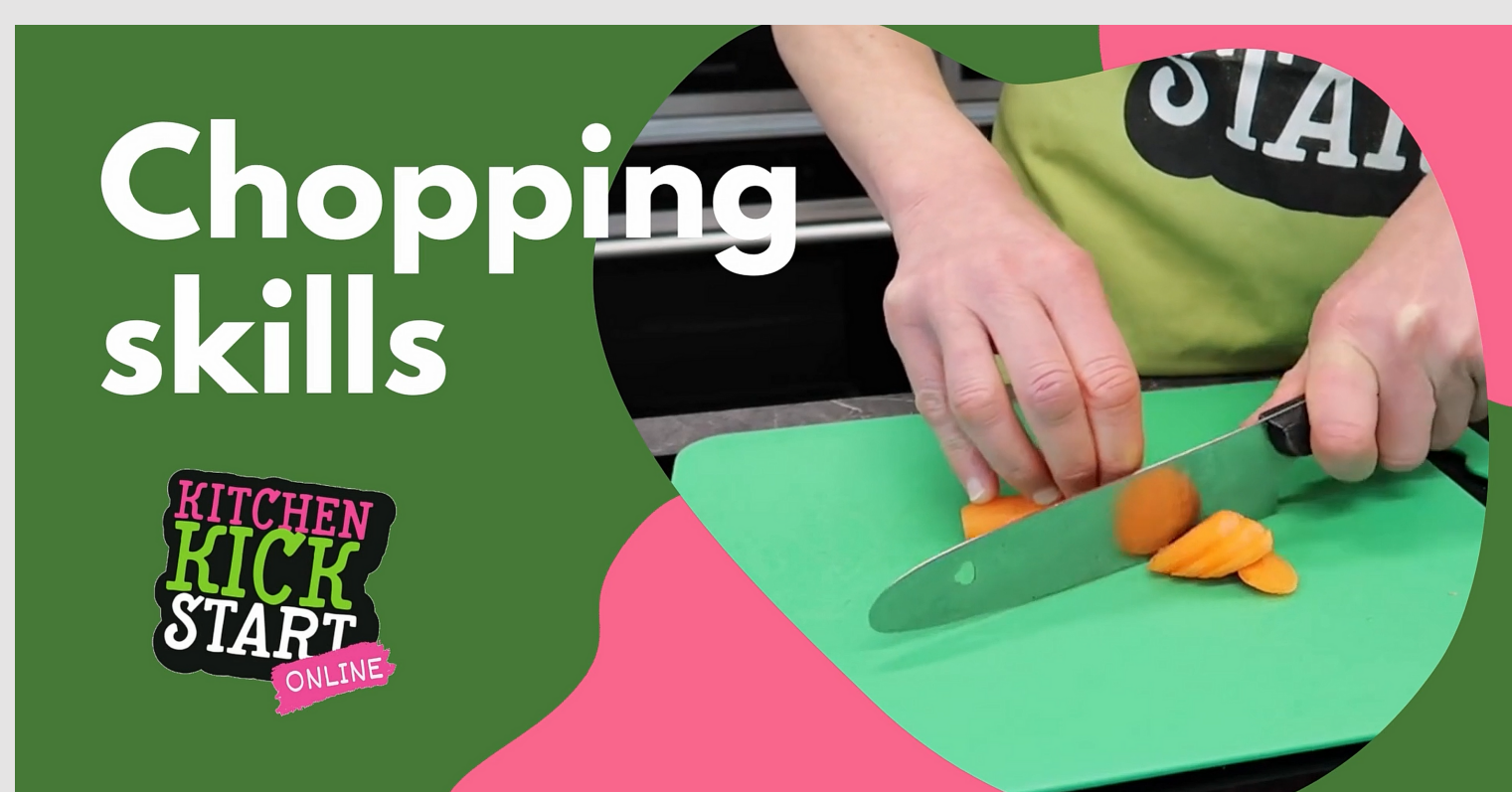
We followed these panel sessions with recipe and meal idea video story boards, pilot videos and expert panel feedback sessions. The next stage involved providing recipe kits to the participants and a link to the videos.



We then held further feedback sessions to determine how the young people found following the videos, asking questions including, how was the timing of the video, was there the right level of information, how easy was it to follow the recipe, was the food tasty, would they use the video again, etc. More cooking videos have now been produced. The videos are online and

pave been shared with the organisations we have worked with on Kitchen Kick Start since the project began. We are encouraging feedback about the videos and suggestions for recipe/meal videos people would like to see.

We have found this project to be a successful way of engaging with young people that are often feel disenfranchised from mainstream education and learning activities. Key to the success of the project was involving participants in the design and development process.



We are seeking funding to continue and develop this project further.

## Brighton and Hove Food Partnership

Nationally significant, the Brighton and Hove Food Partnership (BHFP) is one of the UK's leading food partnerships. Its approach to food policy and practice across Brighton and Hove City is exemplary, and provides leadership, support and guidance to food partnerships around the UK and across Europe – taking part in various UK and EU funded partnership projects.

Food Matters was integral to the partnership's development. From its inception Food Matters has had a seat on the Board, and since November 2015 Food Matters' Director has been chair of the BHFP Board. Food Matters also supports the work of the Food Partnership through providing expert facilitation, and by promoting it as an exemplar of best practice nationally through the Sustainable Food Places programme. In November 2020 BHFP became the first in the UK to win a Gold Sustainable Food Place Award.

## **Food buying habits Survey**

Brighton and Hove Food Partnership responded quickly to the COVID-19 pandemic, working to coordinate a citywide emergency food response with other local organisations centred on a food distribution hub. During the early part of this work BHFP heard anecdotal evidence that people were changing their food buying habits over the first few months of the Covid 19 pandemic.

BHFP and Food Matters wanted to capture and better understand these changing habits. We worked with BHFP to design and run a food buying habits survey to get a clearer picture of the types of changes that were being made and whether people planned to continue with the changes. We hoped to identify any areas where BHFP and local businesses and organisations could support and encourage people to continue with any positive steps – such as supporting the local economy, shopping more sustainably (fewer food miles, less plastic and more seasonally) and wasting less. We also wanted to identify less positive changes to people's food buying habits to understand what could be done to address any issues that arose.

The findings from this survey have informed work to engage retailers, food suppliers and food producers to help maintain the increase in market share through consumer interest in local food and changes in local food buying habits.

## **Strategy Work**

To complement, and in some ways underpin, our work at both national and local levels, Food Matters conducts strategic work to advise organisations on how to shape and deliver policy for fair, healthy and environmentally sustainable food systems. This year we have worked with the London borough of Waltham Forest, and the Greater London Authority.

### **Waltham Forest Food Growing Strategy**

Our work this year to deliver a food growing strategy, commissioned by the London Borough of Waltham Forest Council, has also been affected by Covid-19.

Nevertheless, we were able to complete the research element, which included interviews, a land-mapping exercise, policy research and a borough-wide 'food growing habits and Covid 19' survey, which went out to over 10,000 residents via a wide range of e-newsletters, social media platforms, networks and word of mouth. Then, in December 2020, we were able to run three food growing strategy workshop events. The survey findings informed the workshop content and process. They also enabled us to identify which communities were missing from the

process so that we could ensure a representative group of people were invited to attend the workshops.

The workshops aimed to help determine community priorities for the food growing strategy by considering a series of questions covering barriers, motivations and interests in food growing. All three workshops followed the same programme but were targeted at specific groups, including, School Food Growing, Community Food Growing, and allotments and aspirational food growers.

This work continues into the next financial year, when we will work with locally based food growing organisations to finalise a food growing strategy and action plan and develop a food growers' network. This element of the work will include a virtual consultation and verification process, and face-to-face networking events.

## **London Food Roots Incubator Programme**

Food partnerships have come into their own during the pandemic, providing essential conduits for:

- information and resources
- sharing good practice
- ensuring the voices of people experiencing household food insecurity are heard in decision-making
- catalysing action at community and council level, in a strategic way

The (Greater London Authority (GLA) and London Mayor recognised the central role food partnerships and food alliances have played.

The introduction of the London Food Roots Incubator Programme aims to support London-based food partnerships to be central to the recovery from Covid 19, and to help 'build back better' in the transformation to more sustainable food systems. It is a six-month support programme and curriculum for food partnerships in London, to aid the delivery of activities through Food Roots grants. Towards the end of the financial year, Food Matters and Sustain (the national food campaigning alliance) collaborated to deliver this GLA-funded Programme.

The grants offer food partnerships and food alliances in London funding to support partnership development and to deliver initiatives to tackle food insecurity. These initiatives address local need and focus on marginalised and excluded Londoners, who have been disproportionately impacted by Covid-19.

Food Matters has worked with Sustain to determine the situation, needs, barriers and motivations of food partnerships, through one-to-one interviews and one-to-many online events with the Food Root Incubator cohort, to best design the style and content of the programme.

**sustain** 



Food Matters leads on the areas of 'good food governance' and 'long-term food systems and strategy development'. Over the first half of next year Food Matters will continue working with food partnerships and alliances to deliver the programme and share learning via networks and other collaborations. Participation will be maximised through co-design, needs based and reflective learning.

## Facilitation and Participation Work



Food Matters has built a unique reputation for innovative facilitation and participation approaches, both nationally and locally. Facilitation and participation are methods of working with groups – or rather, methods of enabling groups to work – in ways that respect and include all voices, negotiate complex or divisive issues, and achieve consensual resolutions. We put these skills to use in developing and facilitating workshops and major events for our own and our partners' projects. We also train others

in facilitation and participation skills, by running training sessions, speaking at events, and supporting organisations to develop facilitation skills within their existing workforce.

This year Food Matters has worked with a range of local and national organisations to support greater participation, and has facilitated conferences, workshops and online sessions including:

- During a series of online workshops, we worked with local stakeholders in East and West Sussex to explore the local food economy recovery
- Over the last year we have worked with Sustain to deliver facilitation work and food summits to support the emergence of the Buckinghamshire Food Partnership
- We facilitated strategy workshops for Bristol food waste action group
- We worked with Bristol Food Network to facilitate a series of forward planning sessions
- We facilitated Waltham Forest food growing strategy development workshops
- We facilitated the London Food Roots Incubator Programme inception workshop



Food Matters also invests in future students, campaigners and professionals working in the food and health arena by contributing participation and facilitation lessons to teaching and training course modules.

## Financial Review

For the year ended 31 March 2021 total incoming resources amounted to £243,453, an increase of £112,195 on the previous year\*. The expenditure for 2020-2021 was £149,862, a 5% increase from last year.

### \*Covid 19

As described in the report above the Covid pandemic has impacted on all our lives. This year Food Matters secured multi-year funding for our work in criminal justice which was transformational however the start of this programme was delayed due to the pandemic. Consequently, some of this project income has been deferred into next year when the project will continue to develop.

### Restricted and unrestricted income

Any funds described as 'restricted income' are available only for the specific projects or purposes determined by the funders. In addition, the charity holds 'designated funds' which have been raised for a specific project or purpose.

The full Statement of Financial Activities is set out in the accounts.

### Reserves

As part of the 2020 - 2021 year-end process, guided by the Treasurer, the Food Matters' Trustees reviewed the charity's Reserves Policy. It was confirmed that the policy was still valid, and that Food Matters would maintain free reserves:

- it has no endowment funding and is entirely dependent on income funding from year to year, which is inevitably subject to fluctuation, and
- it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

To this end, Food Matters aims to accumulate reserves equal to three to six months unrestricted expenditure. It is deemed that in the financial year covered by this report that the charity's reserves were marginally below the nominated amount but on balance adequate to ensure the charity was able to meet all current, known and some estimated possible future liabilities. Our unrestricted funds currently stand at £28,896.

### Risk assessment policy

The trustees are responsible for overseeing the risks faced by the charity. Risks are identified and assessed throughout the year. The trustees are satisfied that any risks have been adequately mitigated where necessary and they have undertaken an overall risk assessment.

## Structure, Governance and Management

Food Matters registered as a Charitable Incorporated Organisation on 24th April 2018. The charity is governed under its Constitution. The Trustees have a responsibility to ensure that all aspects of the charity's activities are properly conducted and carried out in full compliance with its Constitution. The Trustees normally meet at least three times a year and attend an additional strategy day together with Food Matters staff. All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed by any Trustee during the year.

The trustees who served during the year and up to the date of approving the financial statements for the year ended 31st March 2021 were:

Charlie Powell  
Kath Dalmeny  
Tim Marsh  
Colin Havard  
Lindy Sharpe

### **Recruitment and appointment of new trustees**

The Trustees are appointed under the terms of the Constitution. Each new Trustee is given a copy of the Constitution, details of their responsibilities as a charity trustee, contact details of fellow Trustees and employees, background on the charity's strategy and current projects and other information useful in pursuing their role. New Trustees are recruited in consultation with the Director to ensure that the requisite skills are available to support the charity's activities.

### **Staff, training and fair pay**

Food Matters has four core members of staff and is governed by a board of five trustees. Our work is also enhanced by a group of experienced and expert freelancers, and we recruit high-quality volunteers to support our project work.

As a small charity we are entitled to free membership of The Foundation for Social Improvement (FSI) and the Small Charities Coalition, both of which offer affordable training and advice services, and we are committed to offering all staff opportunities for continuing professional development.

Food Matters is an accredited Living Wage Employer, committed to paying at least the Living Wage, as calculated by the Living Wage Foundation, which reflects the cost of living. This year, we have developed and introduced a pay ratio policy to ensure that we maintain a fair pay ratio between the highest and lowest earners. This pay ratio calculation shows that Food Matters' pay ratio is between 2:1 and 3:1, well below the third-sector average.

## **Role of Trustees**

The Trustees provide governance and develop policy for the charity and accept ultimate legal authority for it. The Trustees formulate and regularly review the long- and short-term strategic aims of the charity as well as setting specific goals and priorities. The Trustees approve budgets and are responsible for the good stewardship of the charity's resources. They work in partnership with the Director with a view to furthering the charity's objectives.

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report was approved by the Board of Trustees on the 4th November 2021 and signed on its behalf, by:

*Colin Havard*

**Colin Havard, Treasurer of the Board of Trustees**

**UNAUDITED FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

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**Legal and administrative information**

<b>Trustees</b>	Mr C Powell Ms K Dalmeny Mr T Marsh Mr C Havard Ms L Sharpe
<b>Charity number</b>	1178078
<b>Principal address</b>	Community Base 113 Queens Road Brighton BN1 3XG
<b>Independent examiner</b>	Woodgate Accounting Services Unit 43 Newhaven Enterprise Centre Newhaven BN9 9BA
<b>Accountants</b>	West & Berry Limited Mocatta House Trafalgar Place Brighton BN1 4DU

## Independent Examiner's Report to the trustees of Food Matters Foundation

I report to the trustees on my examination of the financial statements of Food Matters Foundation charity for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

*Phil Woodgate*

Woodgate Accounting Services  
Unit 43 Newhaven Enterprise Centre  
Newhaven  
BN9 9BA

**Dated:** 9 November 2021

## Statement of Financial Activities including income and expenditure account

*For the year ended 31 March 2021*

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### Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies	3	37,313	197,995	235,308	114,380
Charitable activities	4	4,444	3,700	8,144	16,878
Investments	5	1	-	1	-
<b>Total income</b>		<u>41,758</u>	<u>201,695</u>	<u>243,453</u>	<u>131,258</u>
<b>Expenditure on:</b>					
Raising funds	6	<u>1,017</u>	<u>-</u>	<u>1,017</u>	<u>9,583</u>
Charitable activities	7	<u>41,358</u>	<u>107,487</u>	<u>148,845</u>	<u>133,024</u>
<b>Total resources expended</b>		<u>42,375</u>	<u>107,487</u>	<u>149,862</u>	<u>142,607</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(617)	94,208	93,591	(11,349)
Fund balances at 1 April 2020		<u>29,513</u>	<u>32,316</u>	<u>61,829</u>	<u>73,178</u>
<b>Fund balances at 31 March 2021</b>		<u><u>28,896</u></u>	<u><u>126,524</u></u>	<u><u>155,420</u></u>	<u><u>61,829</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## Statement of Financial Activities (continued)

### including income and expenditure account

*For the year ended 31 March 2021*

#### Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>				
Donations and legacies	3	2,195	112,185	114,380
Charitable activities	4	11,044	5,834	16,878
<b>Total income</b>		<u>13,239</u>	<u>118,019</u>	<u>131,258</u>
<b>Expenditure on:</b>				
Raising funds	6	9,508	75	9,583
Charitable activities	7	17,248	115,776	133,024
<b>Total resources expended</b>		<u>26,756</u>	<u>115,851</u>	<u>142,607</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(13,517)	2,168	(11,349)
Fund balances at 1 April 2019		43,030	30,148	73,178
<b>Fund balances at 31 March 2020</b>		<u>29,513</u>	<u>32,316</u>	<u>61,829</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Balance Sheet

As at 31 March 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		203		360
<b>Current assets</b>					
Debtors	12	96,710		34,600	
Cash at bank and in hand		86,249		71,818	
		<u>182,959</u>		<u>106,418</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(27,742)</u>		<u>(44,949)</u>	
Net current assets			<u>155,217</u>		<u>61,469</u>
<b>Total assets less current liabilities</b>			<u>155,420</u>		<u>61,829</u>
<b>Income funds</b>					
Restricted funds	15		126,524		32,316
<u>Unrestricted funds</u>					
Designated funds	16	3,349		-	
General unrestricted funds		<u>25,547</u>		<u>29,513</u>	
			<u>28,896</u>		<u>29,513</u>
			<u>155,420</u>		<u>61,829</u>

The financial statements were approved by the Trustees on 4th November 2021.

*Colin Havard*

Mr C Havard  
**Trustee**

# Notes to the financial statements

*For the year ended 31 March 2021*

## 1. Accounting policies

### Charity information

Food Matters Foundatio is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

## 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from government and other grants is recognised when the charity has entitlement to the funds, and 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.

Income from contracts is recognised on an earned basis in the year in which the conditions for receipt are met.

## 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. Expenditure is classified by activity and is allocated to the particular activity where the cost relates directly to that activity.

The costs of each activity are made up of total direct costs plus shared costs including support costs and governance expenditure. Where the charity undertakes more than one activity shared costs will be apportioned on a basis consistent with the use of resources. All expenditure is inclusive of irrecoverable VAT.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Governance costs are those incurred in connection with the administration of the charity and compliance with statutory requirements.

## 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	4 years straight line
Computer equipment	3 years straight ine

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Grants receivable	<u>37,313</u>	<u>197,995</u>	<u>235,308</u>	<u>2,195</u>	<u>112,185</u>	<u>114,380</u>
<b>Grants receivable for core activities</b>						
Brighton & Hove Food Partnership	-	-	-	2,195	-	2,195
The Big Lottery Fund Grant	-	-	-	-	14,800	14,800
Clinks - Covid-19 winter support grant	5,625	-	5,625	-	-	-
Henry Smith Charity	-	10,000	10,000	-	-	-
Ministry of Justice - Food Matters Inside and Out Project	4,380	64,848	69,228	-	-	-
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	15,000	108,147	123,147	-	77,385	77,385
Surrey Police and Crime Commission	-	5,000	5,000	-	-	-
Sussex Community Foundation	4,640	5,000	9,640	-	-	-
Swire Charitable Trust	-	5,000	5,000	-	20,000	20,000
Covid-19 Job Retention Scheme	7,668	-	7,668	-	-	-
	<u>37,313</u>	<u>197,995</u>	<u>235,308</u>	<u>2,195</u>	<u>112,185</u>	<u>114,380</u>

### 4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Ancillary trading income	-	139
Other income	8,144	16,739
	<u>8,144</u>	<u>16,878</u>
Analysis by fund		
Unrestricted funds	4,444	11,044
Restricted funds	3,700	5,834
	<u>8,144</u>	<u>16,878</u>
<b>Charitable trading income</b>		
Charitable activities		

## 5 Investments

	Unrestricted funds 2021 £	Total 2020 £
Interest receivable	1	-

## 6 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Fundraising and publicity</u>				
Advertising	-	-	75	75
Staff costs	1,017	9,508	-	9,508
	<u>1,017</u>	<u>9,508</u>	<u>-</u>	<u>9,583</u>
Fundraising and publicity	1,017	9,508	75	9,583
	<u>1,017</u>	<u>9,508</u>	<u>75</u>	<u>9,583</u>

## 7 Charitable activities

	2021 £	2020 £
Staff costs	117,000	96,491
Depreciation and impairment	241	238
Food - project costs	40	1,690
Subcontractor - project costs	15,588	13,390
Accommodation and venue - project costs	390	1,427
Travel and subsistence - project costs	-	4,544
Other project costs	5,629	510
Rent and accommodation costs	4,875	6,733
Staff training and conference costs	61	233
Travel and subsistence	64	929
Subscriptions	164	110
	<u>144,052</u>	<u>126,295</u>
Share of support costs (see note 8)	2,309	3,194
Share of governance costs (see note 8)	2,484	3,535
	<u>148,845</u>	<u>133,024</u>
<b>Analysis by fund</b>		
Unrestricted funds	41,358	17,248
Restricted funds	107,487	115,776
	<u>148,845</u>	<u>133,024</u>

## 8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Insurance	604	-	604	601	-	601
IT software, support and repairs	1,038	-	1,038	1,247	-	1,247
Website costs and support	-	-	-	408	-	408
Printing, postage and stationery	366	-	366	166	-	166
Small equipment and office expenses	168	-	168	203	-	203
Telephone and internet	-	-	-	329	-	329
Sundry expenses	41	-	41	139	-	139
Bank fees	92	-	92	101	-	101
Audit fees	-	2,484	2,484	-	2,521	2,521
Legal and professional	-	-	-	-	951	951
Trustee meeting expenses	-	-	-	-	63	63
	<u>2,309</u>	<u>2,484</u>	<u>4,793</u>	<u>3,194</u>	<u>3,535</u>	<u>6,729</u>
Analysed between Charitable activities	<u>2,309</u>	<u>2,484</u>	<u>4,793</u>	<u>3,194</u>	<u>3,535</u>	<u>6,729</u>

Governance costs includes £1,800 (2020: £1796) for accountancy and independent examination fees

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	<u>5</u>	<u>4</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	109,994	97,796
Social security costs	5,317	5,269
Other pension costs	2,706	2,934
	<u>118,017</u>	<u>105,999</u>

## 11 Tangible fixed assets

	Plant and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2020	165	592	757
Additions	-	83	83
	<u>165</u>	<u>675</u>	<u>840</u>
At 31 March 2021	165	675	840
<b>Depreciation and impairment</b>			
At 1 April 2020	69	328	397
Depreciation charged in the year	41	199	240
	<u>110</u>	<u>527</u>	<u>637</u>
At 31 March 2021	110	527	637
<b>Carrying amount</b>			
At 31 March 2021	<u>55</u>	<u>148</u>	<u>203</u>
At 31 March 2020	<u>96</u>	<u>264</u>	<u>360</u>

## 12 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	95,184	34,157
Other debtors	1,161	71
Prepayments and accrued income	365	372
	<u>96,710</u>	<u>34,600</u>

## 13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		2,754	2,030
Deferred income	14	20,101	38,405
Trade creditors		-	1,858
Other creditors		798	860
Accruals and deferred income		4,089	1,796
		<u>27,742</u>	<u>44,949</u>

## 14 Deferred income

	2021 £	2020 £
Arising from Deferred income	20,101	38,405

Deferred income is included in the charity as follows at the 31st March 2021:

Soil Association                    £20,101

Deferred income included at the 31st March 2020, and included under income receivable in the year, was as follows:

Henry Smith Charity                    £10,000  
 London Borough of Waltham Forest                    £3,700  
 Surrey Police and Crime Commission                    £5,000  
 Sussex Community Foundation                    £5,000  
 Sustainable Food Places                    £9,705  
 Swire Charitable Trust                    £5,000

## 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes

	Balance at 1 April 2019 £	Movement in funds		Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Alexandra Rose	1,075	-	(1,075)	-	-	-	-
The Big Lottery Fund Grant	13,375	14,800	(28,175)	-	-	-	-
Henry Smith Charity	-	-	-	-	10,000	-	10,000
London Borough of Waltham	-	1,200	(1,200)	-	3,700	-	3,700
Ministry of Justice - Food Matters Inside and Out Project	-	-	-	-	64,848	(18,875)	45,973
Surrey Police and Crime Commission	-	-	-	-	5,000	-	5,000
Sustainable Food Places (Esmee Fairbairn Foundation and The Big Lottery)	15,698	82,019	(66,805)	30,912	108,147	(87,208)	51,851
Sussex Community Foundation	-	-	-	-	5,000	-	5,000
Swire Charitable Trust	-	20,000	(18,596)	1,404	5,000	(1,404)	5,000
	<u>30,148</u>	<u>118,019</u>	<u>(115,851)</u>	<u>32,316</u>	<u>201,695</u>	<u>(107,487)</u>	<u>126,524</u>

## 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Clinks - Covid-19 winter support grant	-	-	5,625	-	5,625
Sussex Community Foundation - Covid-19 emergency grant	-	-	4,640	(6,916)	(2,276)
	<u>-</u>	<u>-</u>	<u>10,265</u>	<u>(6,916)</u>	<u>3,349</u>

## 17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	203	-	203	380	-	380
Current assets/(liabilities)	28,693	126,524	155,217	29,153	32,316	61,469
	<u>28,896</u>	<u>126,524</u>	<u>155,420</u>	<u>29,513</u>	<u>32,316</u>	<u>61,829</u>

## 18 Related party translations

There was no disclosable related party transactions during the year (2020 - none).