

GIVE FOOD

England & Wales · Charity number 1188192

Details

Status Registered

Legal form CIO

Registered 2020-02-26

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

Contact

Address 61 Bridge Street
Kington
HR5 3DJ

Phone 02039206758

Email mail@givefood.org.uk

Website <https://www.givefood.org.uk/>

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP FOR THE PUBLIC BENEFIT THROUGH THE PROVISION OF FOOD DIRECTLY TO FOODBANKS IN THE UK.

Activities: Whilst we believe that food banks should not exist in our country, we aim to help local organisations address the immediate and critical need created by food insecurity.

Classification

- **How:** Other Charitable Activities
- **What:** Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£7,842	£7,039	-	-
2024-08-31	£15,345	£13,774	-	-
2023-08-31	£11,395	£13,361	-	-
2022-08-31	£8,783	£11,035	-	-
2021-08-31	£38,425	£28,115	-	-
2020-08-31	£38,321	£38,321	-	-

Trustees

Name	Role	Appointed
Jason Cartwright	Chair	2020-02-26
Anastasia Cartwright		2020-02-26
Helen Skundric		2024-02-28
LUKE GUTTRIDGE		2020-02-26

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2025

NUMBERGEEK LIMITED

Chartered accountants

86-90 Paul Street

London

EC2A 4NE

GIVE FOOD

Financial Statements

Year ended 31 August 2025

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name GIVE FOOD
Charity registration number 1188192
Principal office 61 BRIDGE STREET
KINGTON
HR5 3DJ

The trustees

Mr. J Cartwright
Ms. A Cartwright
Mr. L Guttridge
Ms. H Skundric

Independent examiner NUMBERGEEK LIMITED
86-90 Paul Street
London
EC2A 4NE

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Structure, governance and management

Governing document

GIVE FOOD ("the Charity") is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge, experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Organisational structure

At the initial stage, the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objective of the CIO is to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making its own deliveries.

We run the largest and most complete public database of UK food banks and scrape their websites for what they are requesting in real time.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

Achievements and performance

Summary

- Extensive use of AI to improve code, data and documentation quality
- Website now available in 20 languages
- iOS and Android apps
- Delivered over 2 tonnes of food to 23 food banks

AI & data

We maintain the only national database of food banks, continuously improving how we find and manage our open data - often with the use of AI. We now index 3,109 locations (up from 2,916 last year, and 2,787 in 2023) plus over 7,600 donation points. Our rich dataset contains photos, accessibility information and opening hours plus contact information like phone numbers, email addresses and social media.

This year we also added registration and governance information, plus financial data for food banks that are charities registered in England, Wales, Scotland or Northern Ireland. Additionally our data now contains food banks within schools, mobile food banks, and shows service areas for deliveries reflecting the diverse outlets food banks have evolved to use since the pandemic.

With the use of human-led AI data checking, we now guarantee our data to be accurate within 90 days of any change. We used AI to read and understand around two billion words during 2025, the equivalent to reading the bible seven times a day.

Translations

Our website is now available in all 20 languages with more than 100,000 speakers in the UK. They are...

العربية, বাংলা, Български, 简体中文, English, Français, ગુજરાતી, Gaeilge, Italiano, Lietuvių, Polski, Português, ਪੰਜਾਬੀ, Română, Gàidhlig, Español, தமிழ், Türkçe, اردو, and Cymraeg.

Apps

In 2025 Give Food launched mobile apps on iOS and Android.

These quick and easy to navigate native applications can be used to find local food banks and what they need, plus get notifications on food bank shopping list changes.

The apps also support notifying you of a food bank's shopping list when you are near one of their donation points. This is particularly useful at the thousands of supermarkets which act as donation points for food banks.

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of 7,842. The majority of the funds were used to purchase food to be distributed to volunteers at the food banks and for annual compliance costs.

The organisation has guaranteed income, by way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity has no fixed operational spending obligations. Therefore, there was only a nominal requirement to hold reserves for the reporting period. Nevertheless, throughout the year the Charity has maintained reserves of no less than £7,000 to respond to needs as they arise.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2025

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 2025.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Numbergeek

NUMBERGEEK LIMITED
Independent Examiner

86-90 Paul Street
London
EC2A 4NE

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2025**

	Note	2025		2024
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	7,823	7,823	15,331
Investment income	5	19	19	14
Total income		<u>7,842</u>	<u>7,842</u>	<u>15,345</u>
Expenditure				
Expenditure on charitable activities	6,7	7,039	7,039	13,774
Total expenditure		<u>7,039</u>	<u>7,039</u>	<u>13,774</u>
Net income and net movement in funds		<u>803</u>	<u>803</u>	<u>1,571</u>
Reconciliation of funds				
Total funds brought forward		7,663	7,663	6,092
Total funds carried forward		<u>8,466</u>	<u>8,466</u>	<u>7,663</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD**Statement of Financial Position****31 August 2025**

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		8,826	7,993
Creditors: amounts falling due within one year	11	<u>360</u>	<u>330</u>
Net current assets		<u>8,466</u>	<u>7,663</u>
Total assets less current liabilities		<u>8,466</u>	<u>7,663</u>
Funds of the charity			
Unrestricted funds		<u>8,466</u>	<u>7,663</u>
Total charity funds	12	<u>8,466</u>	<u>7,663</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 61 BRIDGE STREET, KINGTON, HD5 3DJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2025 (2024: Nil).

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2025 (2024: Nil).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	7,823	7,823	15,331	15,331

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable type	19	19	14	14

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Food bank deliveries	3,722	3,722	11,878	11,878
Support costs	3,317	3,317	1,896	1,896
	<u>7,039</u>	<u>7,039</u>	<u>13,774</u>	<u>13,774</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Food bank deliveries	3,722	–	3,722	11,878
Governance costs	–	3,317	3,317	1,896
	<u>3,722</u>	<u>3,317</u>	<u>7,039</u>	<u>13,774</u>

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,257</u>	<u>1,830</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 (2024: Nil).

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>360</u>	<u>330</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2025****12. Analysis of charitable funds****Unrestricted funds**

	At 1 September 2024	Income £	Expenditure £	At 31 August 20 25
General funds	7,663	7,842	(7,039)	8,466

	At 1 September 2023	Income £	Expenditure £	At 31 August 20 24
General funds	6,092	15,345	(13,774)	7,663

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	8,826	8,826
Creditors less than 1 year	(360)	(360)
Net assets	<u>8,466</u>	<u>8,466</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	7,663	7,663
Creditors less than 1 year	–	–
Net assets	<u>7,663</u>	<u>7,663</u>

GIVE FOOD

Management Information

Year ended 31 August 2025

The following pages do not form part of the financial statements.

GIVE FOOD**Detailed Statement of Financial Activities****Year ended 31 August 2025**

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>7,823</u>	<u>15,331</u>
Investment income		
Bank interest receivable type	<u>19</u>	<u>14</u>
Total income	<u><u>7,842</u></u>	<u><u>15,345</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	3,722	11,878
Legal and professional fees	3,257	1,830
Other interest payable and similar charges	60	66
	<u>7,039</u>	<u>13,774</u>
Total expenditure	<u><u>7,039</u></u>	<u><u>13,774</u></u>
Net income	<u><u>803</u></u>	<u><u>1,571</u></u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2025**

	2025	2024
	£	£
Expenditure on charitable activities		
Food bank deliveries		
<i>Activities undertaken directly</i>		
Food bank deliveries	<u>3,722</u>	<u>11,878</u>
Governance costs		
Governance costs - accountancy fees	3,257	1,830
Governance costs - other finance costs	<u>60</u>	<u>66</u>
	<u>3,317</u>	<u>1,896</u>
	<u>7,039</u>	<u>13,774</u>

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2024

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2024

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name GIVE FOOD
Charity registration number 1188192
Principal office 61 BRIDGE STREET
KINGTON
HR5 3DJ

The trustees

Mr. J Cartwright
Ms. A Cartwright
Mr. L Guttridge
Ms. H Skundric

Independent examiner NUMBERGEEK LIMITED
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Structure, governance and management

Governing document

GIVE FOOD ("the Charity") is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge, experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Organisational structure

At the initial stage, the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objective of the CIO is to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making its own deliveries.

We run the largest and most complete public database of UK food banks and scrape their websites for what they are requesting in real time.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance

Summary

- Now use AI extensively to keep food bank data up-to-date
- For the 2024 UK general election we built an interface for the public to engage with parliamentary candidates about food poverty - Our website is now available in Welsh and Scots Gaelic- Added a fourth trustee to oversee the charity

AI & data

We continue to maintain the UK's largest and most complete database of food banks covering 2,916 locations (up from 2,787 last year, 2,620 in 2022, 2,422 in 2021, and 2,329 in 2020).

During 2023 we started using AI to categorise the items that food banks needed. We expanded on this twice in 2024 - first to check food bank location and contact information, then to improve our crawling of the items food banks are requesting, and have in excess, from their websites.

AI discovering what a food bank needs donating, and what is in excess

In May we added support for food bank charities based on the Isle of Man.

Since July we've automatically checked the details of food banks tens of thousands of times resulting in the successful identification of hundreds of detail discrepancies such as phone number or postcode.

Our API responded to around 6.6 million requests for data in 2024.

General election

With the UK general election unexpectedly called earlier than many were expecting we quickly rebuilt our tool that allows users to email their MP to instead email candidates, using the new constituency boundaries.

The public received many thoughtful responses from the 26,234 people it was possible to vote for across the country, allowing candidates to give their thoughts on food poverty.

The day after the election was one of the busiest of the year that we saw for people looking to donate to food banks. We then rebuilt the tool again as parliament restarted with a new government to allow the public to email their elected representative.

Welsh & Scots Gaelic support

Hello! Helo! Halò!

In our continued efforts to make our data as accessible as possible we translated large portions of our website into Welsh and Scots Gaelic. We'll continue to improve this and add more languages spoken in the UK during 2025.

Donation points

We added donation points to our data to show users where they can donate the items food banks are requesting. Currently we index nearly 7,000 donation points, of which about 3,000 are supermarkets.

Donation point data includes their address, opening hours, accessibility information plus photos and a map. Summary

During the year, the Charity's food bank need data has been viewed by approximately three million people. It has rebranded, refreshed its website, and rebuilt infrastructure and has used AI to categorise the 200,000 items requested by food banks.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £15,345. The majority of the funds were used to purchase food to be distributed to volunteers at the food banks.

The Charity receives donations from a mixture of funding from UK and overseas individuals and institutions which are added to as required by one of the trustees.

Reserves policy

For the reporting period, the Charity has no fixed operational spending obligations. Therefore, there was only a nominal requirement to hold reserves for the reporting period. Nevertheless, throughout the year the Charity has maintained reserves of no less than £4,000 to respond to needs as they arise.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 2024.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Numbergeek

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2024**

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	15,331	15,331	11,376
Investment income	5	14	14	19
Total income		<u>15,345</u>	<u>15,345</u>	<u>11,395</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>13,774</u>	<u>13,774</u>	<u>13,361</u>
Total expenditure		<u>13,774</u>	<u>13,774</u>	<u>13,361</u>
Net income/(expenditure) and net movement in funds		<u>1,571</u>	<u>1,571</u>	<u>(1,966)</u>
Reconciliation of funds				
Total funds brought forward		6,092	6,092	8,058
Total funds carried forward		<u>7,663</u>	<u>7,663</u>	<u>6,092</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD**Statement of Financial Position****31 August 2024**

	Note	2024	2023
		£	£
Current assets			
Cash at bank and in hand		7,993	6,092
Creditors: amounts falling due within one year	11	<u>330</u>	<u>–</u>
Net current assets		<u>7,663</u>	<u>6,092</u>
Total assets less current liabilities		<u>7,663</u>	<u>6,092</u>
Funds of the charity			
Unrestricted funds		<u>7,663</u>	<u>6,092</u>
Total charity funds	12	<u>7,663</u>	<u>6,092</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr. J Cartwright
Trustee

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 61 BRIDGE STREET, KINGTON, HD5 3DJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2024 (2023: Nil).

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2024 (2023: Nil).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	15,331	15,331	11,376	11,376

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type	14	14	19	19

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Food bank deliveries	11,878	11,878	11,501	11,501
Support costs	1,896	1,896	1,860	1,860
	<u>13,774</u>	<u>13,774</u>	<u>13,361</u>	<u>13,361</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Food bank deliveries	11,878	–	11,878	11,501
Governance costs	–	1,896	1,896	1,860
	<u>11,878</u>	<u>1,896</u>	<u>13,774</u>	<u>13,361</u>

8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,830</u>	<u>1,800</u>

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 (2023: Nil).

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>330</u>	<u>–</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2024****12. Analysis of charitable funds****Unrestricted funds**

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>6,092</u>	<u>15,345</u>	<u>(13,774)</u>	<u>7,663</u>

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>8,058</u>	<u>11,395</u>	<u>(13,361)</u>	<u>6,092</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>7,663</u>	<u>7,663</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	6,092	6,092
Creditors less than 1 year	—	—
Net assets	<u>6,092</u>	<u>6,092</u>

GIVE FOOD

Management Information

Year ended 31 August 2024

The following pages do not form part of the financial statements.

GIVE FOOD**Detailed Statement of Financial Activities****Year ended 31 August 2024**

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>15,331</u>	<u>11,376</u>
Investment income		
Bank interest receivable type	<u>14</u>	<u>19</u>
Total income	<u><u>15,345</u></u>	<u><u>11,395</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	11,878	11,501
Legal and professional fees	1,830	1,800
Other interest payable and similar charges	66	60
	<u>13,774</u>	<u>13,361</u>
Total expenditure	<u><u>13,774</u></u>	<u><u>13,361</u></u>
Net income/(expenditure)	<u><u>1,571</u></u>	<u><u>(1,966)</u></u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2024**

	2024	2023
	£	£
Expenditure on charitable activities		
Food bank deliveries		
<i>Activities undertaken directly</i>		
Food bank deliveries	11,878	11,501
Governance costs		
Governance costs - accountancy fees	1,830	1,800
Governance costs - other finance costs	66	60
	<u>1,896</u>	<u>1,860</u>
Expenditure on charitable activities	<u>13,774</u>	<u>13,361</u>

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2023

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2023

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Detailed statement of financial activities	14
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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name GIVE FOOD
Charity registration number 1188192
Principal office 61 BRIDGE STREET
KINGTON
HR5 3DJ

The trustees

Mr. J Cartwright
Ms. A Cartwright
Mr. L Guttridge
Ms. H Skundric (Appointed 28 February 2024)

Independent examiner NUMBERGEEK LIMITED
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Structure, governance and management

Governing document

GIVE FOOD ("the Charity") is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge, experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Organisational structure

At the initial stage, the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objective of the CIO is to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making its own deliveries.

We run the largest and most complete public database of UK food banks and scrape their websites for what they are requesting in real time.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance

Summary

During the year, the Charity's food bank need data has been viewed by approximately three million people, including its busiest single day ever in December. It has rebranded, refreshed its website and rebuilt infrastructure and has used AI to categorise the 200,000 items requested by food banks.

Aim review

In our 2022 annual report we set ourselves the following aims:

- Continue our winter food drive, supporting
- food banks during the difficult period
- Rebrand of the charity. Refresh the website.
- Rewrite underlying tech

Continuation of winter food drive, supporting food banks during this difficult period: In Q4 2022 and Q1 2023 the Charity delivered 7.1 tonnes of food and supplies to food banks, containing 6.3m calories - enough for about 10,000 meals.

Rebrand of the charity. Refresh the website. Rewrite underlying tech:

The Charity successfully rebranded with a fresh logo kindly created by Jonny, Ben and Scott from Bernadette.

In conjunction with this it also simplified many pages, continuing its user data driven philosophy of a straightforward, fast and clean UX. A site-wide front change has also aided readability.

Underneath the hood it has rebuilt some of its infrastructure, making almost all page & API generation over 10% quicker and some up to 50% faster. This change also enabled the Charity to build new features this year.

Improved content delivery network caching and decaching now allows the Charity to push new data up to three hours quicker than it did previously.

Data & Code

We continue to maintain the UK's largest and most complete database of food banks covering 2,787 locations (up from 2,620 last year, 2,422 in 2021, and 2,329 in 2020).

We checked food bank websites around 4.3m times this year, and found around 55,000 items requested or in surplus. Our API responded to around 5.6 million requests for data in 2023.

Other data improvements include two complete audits of every location and we worked with the Salvation Army to improve how their outlets are displayed. Our data now includes Plus Codes and Google Place IDs for all food bank locations. In May we were selected to have our website preserved by the UK Web Archive.

We also built a new Finder tool to identify food banks on Google Maps, Bing Maps and OpenStreetMap that are not in our database. This tool uses a gazetteer of every notable place name in the UK (around 74,000 of them) to compare other database's results to ours.

Political Action

With our Write to your MP tool constituents have contacted almost every MP in the country to ask what action they are taking with regard to food poverty.

We've received many reports of thoughtful responses from members of parliament, and useful feedback from MP's offices directly.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Categorisation

When we collect the text description of what food banks need, we don't alter this (other than capitalisation, and spelling correction) before republishing on our website and via our API. This can make some analysis difficult.

For instance one food bank might call an item they need "UHT Milk", whilst another may ask for "Long Life Milk" or "Longlife Milk" or "UHT Milk (1 Litre)" or "Cartons Of Milk" etc. In fact there are 962 different ways we've recorded food banks asking for milk.

The solution is to put each of the 200,000 items we've found being requested into one of about 50 categories. To do this we successfully used AI for the first time - asking ChatGPT to put each item into one of the categories.

We'll look for interesting uses for this categorised data in the new year.

Aims for 2024

For 2024 the Charity's aims are as follows:

Build a new faster and more complete version of our API (version 3)

Release more and better dashboards, including using the new categorised data

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £11,395. The majority of the funds were used to purchase food to be distributed to volunteers at the food banks.

The organisation has guaranteed income, by the way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity did not open any lines of credit and the majority of expenditure was funded by one of the Trustees, Jason Cartwright. Consequently, for the reporting period in question there was only a nominal requirement to hold reserves.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 2023.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Numbergeek

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	11,376	11,376	8,783
Investment income	5	19	19	–
Total income		<u>11,395</u>	<u>11,395</u>	<u>8,783</u>
Expenditure				
Expenditure on charitable activities	6,7	13,361	13,361	11,035
Total expenditure		<u>13,361</u>	<u>13,361</u>	<u>11,035</u>
Net expenditure and net movement in funds		<u>(1,966)</u>	<u>(1,966)</u>	<u>(2,252)</u>
Reconciliation of funds				
Total funds brought forward		8,058	8,058	10,310
Total funds carried forward		<u>6,092</u>	<u>6,092</u>	<u>8,058</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD**Statement of Financial Position****31 August 2023**

	Note	2023 £	2022 £
Current assets			
Debtors	11	–	1,350
Cash at bank and in hand		<u>6,092</u>	<u>7,180</u>
		6,092	8,530
Creditors: amounts falling due within one year	12	–	<u>472</u>
Net current assets		<u>6,092</u>	<u>8,058</u>
Total assets less current liabilities		<u>6,092</u>	<u>8,058</u>
Funds of the charity			
Unrestricted funds		<u>6,092</u>	<u>8,058</u>
Total charity funds	13	<u>6,092</u>	<u>8,058</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 61 BRIDGE STREET, KINGTON, HD5 3DJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2023 (NIL - 2022).

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2023 (NIL - 2022).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	11,376	11,376	8,783	8,783

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable type	19	19	–	–

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Food bank deliveries	11,501	11,501	9,143	9,143
Support costs	1,860	1,860	1,892	1,892
	<u>13,361</u>	<u>13,361</u>	<u>11,035</u>	<u>11,035</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Food bank deliveries	11,501	–	11,501	9,143
Governance costs	–	1,860	1,860	1,892
	<u>11,501</u>	<u>1,860</u>	<u>13,361</u>	<u>11,035</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 (2022: Nil).

11. Debtors

	2023 £	2022 £
Trade debtors	<u>–</u>	<u>1,350</u>

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>–</u>	<u>472</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2023****13. Analysis of charitable funds****Unrestricted funds**

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>8,058</u>	<u>11,395</u>	<u>(13,361)</u>	<u>6,092</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>10,310</u>	<u>8,783</u>	<u>(11,035)</u>	<u>8,058</u>

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	6,092	6,092
Creditors less than 1 year	—	—
Net assets	<u>6,092</u>	<u>6,092</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	8,530	8,530
Creditors less than 1 year	(472)	(472)
Net assets	<u>8,058</u>	<u>8,058</u>

GIVE FOOD

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

GIVE FOOD**Detailed Statement of Financial Activities****Year ended 31 August 2023**

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>11,376</u>	<u>8,783</u>
Investment income		
Bank interest receivable type	<u>19</u>	<u>—</u>
Total income	<u><u>11,395</u></u>	<u><u>8,783</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	11,501	9,143
Legal and professional fees	1,800	1,800
Other interest payable and similar charges	60	92
	<u>13,361</u>	<u>11,035</u>
Total expenditure	<u><u>13,361</u></u>	<u><u>11,035</u></u>
Net expenditure	<u><u>(1,966)</u></u>	<u><u>(2,252)</u></u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2023**

	2023	2022
	£	£
Expenditure on charitable activities		
Food bank deliveries		
<i>Activities undertaken directly</i>		
Food bank deliveries	11,501	9,143
Governance costs		
Governance costs - accountancy fees	1,800	1,800
Governance costs - other finance costs	60	92
	<u>1,860</u>	<u>1,892</u>
	<u>13,361</u>	<u>11,035</u>

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2022

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2022

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name GIVE FOOD
Charity registration number 1188192
Principal office 85 GREAT PORTLAND STREET
LONDON
W1W 7LT

The trustees

Mr. J Cartwright
Ms. A Cartwright
Mr. L Guttridge

Independent examiner NUMBERGEEK LIMITED
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Structure, governance and management

Governing document

GIVE FOOD ("the Charity") is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge, experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Organisational structure

At the initial stage, the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Objectives and activities

Objectives and aims

The objective of the CIO is to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making its own deliveries.

Significant activities

During the year, around 4 million people viewed the Charity's food bank need data.

The Charity's data was used as part of studies of food poverty by multiple universities, political parties and by the NHS.

The Charity built a tool that allows users to write an email to their MP describing food poverty in their constituency.

The Charity made 7.6 tonnes of their own deliveries, containing around 17,000 items and 5.5m calories. Half of this was done in November and December.

The Charity continues to maintain the UK's largest and most complete database of food banks covering 2,620 locations (up from 2,422 last year, and 2,329 in 2020).

The Charity's software checked food bank websites for what they needed around three million times in 2022, and found around 47,000 items requested. The Charity's API responded to around five million requests for data in 2022.

The Charity's email subscription tool now sends thousands of emails a month to people who want updates on what their local food bank needs.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Achievements and performance

Create a tool to allow users to better contact their local and national political representatives about the food bank cause

The Charity built and deployed a tool to allow constituents to find out what food banks exist in their constituency, who the member of parliament representing them is and then customise a personalised letter to send via email.

Built with help from employees of MPs and feedback from users, the Charity repeatedly tweaked the letter template to reflect circumstances that affect food banks, the political climate and constituent views.

Monitor food bank surplus as well as need

The Charity now monitors the excess at food banks along with the items they are looking to have donated. This information is distributed on the Charity's website, via their API and also on email updates.

Faster complete data audits throughout the year

The Charity spent around twice as long this year auditing our data - a part time person is now dedicated to this task.

Continue to publish dashboards & data

The Charity published a few new dashboards this year:

- Real time lists of excess items declared
- A year-by-year view of the weekly number of items requested
- The items most in excess

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £8,783. Majority of the funds were used to purchase food to be distributed to volunteers at the food banks.

The organisation has guaranteed income, by the way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity did not open any lines of credit and the majority of expenditure was funded by one of the Trustees, Jason Cartwright. Consequently, for the reporting period in question there was only a nominal requirement to hold reserves.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Numbergeek

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2022**

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	8,783	8,783	38,425
Total income		<u>8,783</u>	<u>8,783</u>	<u>38,425</u>
Expenditure				
Expenditure on charitable activities	5,6	11,035	11,035	28,115
Total expenditure		<u>11,035</u>	<u>11,035</u>	<u>28,115</u>
Net (expenditure)/income and net movement in funds		<u>(2,252)</u>	<u>(2,252)</u>	<u>10,310</u>
Reconciliation of funds				
Total funds brought forward		10,310	10,310	–
Total funds carried forward		<u>8,058</u>	<u>8,058</u>	<u>10,310</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

GIVE FOOD**Statement of Financial Position****31 August 2022**

	Note	2022 £	2021 £
Current assets			
Debtors	10	1,350	–
Cash at bank and in hand		<u>7,180</u>	<u>10,460</u>
		8,530	10,460
Creditors: amounts falling due within one year	11	<u>472</u>	<u>150</u>
Net current assets		<u>8,058</u>	<u>10,310</u>
Total assets less current liabilities		<u>8,058</u>	<u>10,310</u>
Funds of the charity			
Unrestricted funds		<u>8,058</u>	<u>10,310</u>
Total charity funds	12	<u>8,058</u>	<u>10,310</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 9 to 13 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 85 GREAT PORTLAND STREET, LONDON, W1W 7LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2022 (NIL - 2021).

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2022 (NIL - 2021).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	8,783	8,783	38,425	38,425

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Food bank deliveries	9,143	9,143	25,375	25,375
Support costs	1,892	1,892	2,740	2,740
	<u>11,035</u>	<u>11,035</u>	<u>28,115</u>	<u>28,115</u>

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

6. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2022	2021
	£	£	£	£
Food bank deliveries	9,143	–	9,143	25,375
Governance costs	–	1,892	1,892	2,740
	<u>9,143</u>	<u>1,892</u>	<u>11,035</u>	<u>28,115</u>

7. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>2,700</u>

8. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2021.

10. Debtors

	2022	2021
	£	£
Trade debtors	<u>1,350</u>	<u>–</u>

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<u>472</u>	<u>150</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2022****12. Analysis of charitable funds****Unrestricted funds**

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>10,310</u>	<u>8,783</u>	<u>(11,035)</u>	<u>8,058</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>–</u>	<u>38,425</u>	<u>(28,115)</u>	<u>10,310</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	8,530	8,530
Creditors less than 1 year	<u>(472)</u>	<u>(472)</u>
Net assets	<u>8,058</u>	<u>8,058</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	10,460	10,460
Creditors less than 1 year	<u>(150)</u>	<u>(150)</u>
Net assets	<u>10,310</u>	<u>10,310</u>

GIVE FOOD

Management Information

Year ended 31 August 2022

The following pages do not form part of the financial statements.

GIVE FOOD**Detailed Statement of Financial Activities****Year ended 31 August 2022**

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>8,783</u>	<u>38,425</u>
Total income	<u><u>8,783</u></u>	<u><u>38,425</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	9,143	25,375
Legal and professional fees	1,800	2,700
Other interest payable and similar charges	92	40
	<u>11,035</u>	<u>28,115</u>
Total expenditure	<u><u>11,035</u></u>	<u><u>28,115</u></u>
Net (expenditure)/income	<u><u>(2,252)</u></u>	<u><u>10,310</u></u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2022**

	2022	2021
	£	£
Expenditure on charitable activities		
Food bank deliveries		
<i>Activities undertaken directly</i>		
Food bank deliveries	9,143	25,375
Governance costs		
Governance costs - accountancy fees	1,800	2,700
Governance costs - other finance costs	92	40
	<u>1,892</u>	<u>2,740</u>
Expenditure on charitable activities	<u>11,035</u>	<u>28,115</u>

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2021

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2021

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	GIVE FOOD
Charity registration number	1188192
Principal office	85 GREAT PORTLAND STREET LONDON W1W 7LT

The trustees

Mr. J Cartwright
Ms. A Cartwright
Mr. L Guttridge

Independent examiner	NUMBERGEEK LIMITED 85 Great Portland Street First Floor London W1W 7LT
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GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Structure, governance and management

Governing document

GIVE FOOD ("the Charity") is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees

Organisational structure

At the initial stage the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objectives of the CIO are to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making its own deliveries.

Significant activities

The Charity released more data in the form of dashboards, for the public, researchers and food bank networks to use.

The Charity rewrote key parts of its software tooling, increasing the quality of the data it provides - particularly political and geographic segmentation.

The Charity revamped its public-facing web application to better suit the needs of its audience and continued to reach out to independent food banks not indexed by food bank networks.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance

Reach out to more independent food banks

The Charity successfully continued to seek out food banks that aren't part of the Trussell Trust or IFAN. The Charity found 851 independent food bank locations, which is up from 833 in 2020.

Improve data & code quality with audits and rewrites

This is the biggest area of improvement for the Charity, with significant improvements made across the board, drastically improving the quality of its data and code.

First to be rewritten was the political data. Previously administrative district, ward, LSOA, MSOA and parliamentary constituency was an after-thought included as a curiosity, but as the Charity's understanding of food banks grew it was clear a rewrite was needed, the Charity did in August.

This has allowed the Charity to build and expose far higher quality political mapping to users via the website and API, plus analyse where users are looking to donate to more accurately.

The Charity has also undertaken two time consuming complete manual audits of its data during the year and refined the automated monitoring of food bank network data.

Release more data, including dashboards

In 2021, the Charity built dashboards to aggregate and display their data for consumption by interested parties.

The Charity's dashboards aggregate unique data to create leading indicators of demand at food banks and are used by multiple organisations.

The Charity also worked with the knowledgeable members of the Talk-GB OpenStreetMap mailing list to ensure its data was able to be correctly licensed for reuse.

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £38,425 (2020 - 38,321). Majority of the funds were used to purchase PPE equipment to be distributed to volunteers at the food banks.

The organisation has guaranteed income, by the way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity did not open any lines of credit and the majority of expenditure was funded by one of the Trustees, Jason Cartwright. Consequently, for the reporting period in question there was only a nominal requirement to hold reserves.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

NumbergEEK

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2021**

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	38,425	38,425	38,321
Total income		<u>38,425</u>	<u>38,425</u>	<u>38,321</u>
Expenditure				
Expenditure on charitable activities	5,6	28,115	28,115	38,321
Total expenditure		<u>28,115</u>	<u>28,115</u>	<u>38,321</u>
Net income and net movement in funds		<u>10,310</u>	<u>10,310</u>	<u>—</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>10,310</u>	<u>10,310</u>	<u>—</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD**Statement of Financial Position****31 August 2021**

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		10,460	–
Creditors: amounts falling due within one year	10	<u>150</u>	<u>–</u>
Net current assets		<u>10,310</u>	<u>–</u>
Total assets less current liabilities		<u>10,310</u>	<u>–</u>
Funds of the charity			
Unrestricted funds		<u>10,310</u>	<u>–</u>
Total charity funds	11	<u>10,310</u>	<u>–</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 8 to 12 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 85 GREAT PORTLAND STREET, LONDON, W1W 7LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2021 (NIL - 2020).

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2021 (NIL - 2020).

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	38,425	38,425	38,321	38,321

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Food bank deliveries	25,375	25,375	36,657	36,657
Support costs	2,740	2,740	1,664	1,664
	<u>28,115</u>	<u>28,115</u>	<u>38,321</u>	<u>38,321</u>

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2021	2020
	£	£	£	£
Food bank deliveries	25,375	–	25,375	36,657
Governance costs	–	2,740	2,740	1,664
	<u>25,375</u>	<u>2,740</u>	<u>28,115</u>	<u>38,321</u>

7. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,700</u>	<u>1,650</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021	2020
£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

9. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2021.

10. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	<u>150</u>	<u>–</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2021****11. Analysis of charitable funds****Unrestricted funds**

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	—	<u>38,425</u>	<u>(28,115)</u>	<u>10,310</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	—	<u>38,321</u>	<u>(38,321)</u>	<u>—</u>

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	10,460	10,460
Creditors less than 1 year	<u>(150)</u>	<u>(150)</u>
Net assets	<u>10,310</u>	<u>10,310</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	—	—
Creditors less than 1 year	<u>—</u>	<u>—</u>
Net assets	<u>—</u>	<u>—</u>

GIVE FOOD

Management Information

Year ended 31 August 2021

The following pages do not form part of the financial statements.

GIVE FOOD**Detailed Statement of Financial Activities****Year ended 31 August 2021**

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>38,425</u>	<u>38,321</u>
Total income	<u><u>38,425</u></u>	<u><u>38,321</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	25,375	36,657
Legal and professional fees	2,700	1,650
Other office costs	–	14
Other interest payable and similar charges	40	–
	<u>28,115</u>	<u>38,321</u>
Total expenditure	<u><u>28,115</u></u>	<u><u>38,321</u></u>
Net income	<u><u>10,310</u></u>	<u><u>–</u></u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2021**

	2021	2020
	£	£
Expenditure on charitable activities		
Food bank deliveries		
<i>Activities undertaken directly</i>		
Food bank deliveries	25,375	36,657
Governance costs		
Governance costs - accountancy fees	2,700	1,650
Governance costs - other office costs	-	14
Governance costs - other finance costs	40	-
	<u>2,740</u>	<u>1,664</u>
	<u>28,115</u>	<u>38,321</u>

GIVE FOOD

England & Wales - Charity number 1188192

Accounts

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2020

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2020

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name GIVE FOOD

Charity registration number 1188192

Principal office 85 GREAT PORTLAND STREET
LONDON
W1W 7LT

The trustees

Mr. J Cartwright	(Appointed 26 February 2020)
Ms. A Cartwright	(Appointed 26 February 2020)
Mr. L Guttridge	(Appointed 26 February 2020)

Independent examiner NUMBERGEEK LIMITED
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Structure, governance and management

Governing document

GIVE FOOD ('the Charity') is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees

Organisational structure

At the initial stage the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objectives of the CIO are to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making our own deliveries.

Significant activities

The Charity started bulk purchasing disposable food-safe gloves. This proved to be a quick, cost-effective, and straightforward way to help food banks protect their volunteers and emergency food recipients.

The Charity used 27 different PPE suppliers around the country and also received a donation of gloves from Independent Food Aid Network (IFAN). In addition to this 100,000 face masks were donated by a Chinese company and imported directly from China. This was facilitated by a trade organisation who did translations and engaged the Foreign & Commonwealth Office to ensure smooth transit.

The Charity repackaged and delivered over a million items of PPE (around 2.7 tonnes, in 1,421 parcels) to help 815 food bank organisations, covering many locations across the United Kingdom.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Achievements and performance

Form a Charity to manage the organisation

The Charity was accepted to become a registered Charity, in England & Wales, on 26th February 2020.

Reach out to more independent food banks

Networked food banks are easy to find, but independent ones are difficult to find. The Charity tried discovering these often small & local (but nonetheless important) organisations. Many independent food banks reached out to the Charity in order to be included in the database. The Charity found 835 food bank locations that are not part of the Trussell Trust or IFAN.

Publish our technology and data

The Charity maintains the largest public database of UK food banks - currently covering 2,329 locations. In addition, the Charity analyse these food bank's websites to find what they are requesting to have donated. The Charity's software indexed what food banks require 2.82m times (up from 2.11m in 2019) in 2020, downloading and parsing over 3.7 TB of data.

The Charity built and deployed a widget for the Trussell Trust's website (UK's largest food bank network, covering over 1,200 locations), that allows them to show what food banks are requesting. This regularly receives large amounts of traffic, due to Trussell Trust social media and celebrity mentions.

The Charity started supplying data to Reach PLC (formerly Mirror Group). They re-publish the information in widgets that allow the users of their websites and "In Your Area app" to see food banks near them and what they are requesting.

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £38,321. Majority of the funds were used to purchase PPE equipment to be distributed to volunteers at the food banks.

The organisation has guaranteed income, by the way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity did not open any lines of credit and the majority of expenditure was funded by one of the Trustees, Jason Cartwright. Consequently, for the reporting period in question there was only a nominal requirement to hold reserves.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 2020.

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 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

NumbergEEK

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2020**

		2020	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	38,321	38,321
Total income		<u>38,321</u>	<u>38,321</u>
Expenditure			
Expenditure on charitable activities	5,6	38,321	38,321
Total expenditure		<u>38,321</u>	<u>38,321</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>—</u>	<u>—</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

GIVE FOOD

Statement of Financial Position

31 August 2020

	Note	2020 £
NET ASSETS		— <hr/> <hr/>
TOTAL FUNDS		— <hr/> <hr/>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 7 to 10 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 85 GREAT PORTLAND STREET, LONDON, W1W 7LT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2020.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £
Donations		
Donations	38,321	38,321

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £
Food bank deliveries	36,657	36,657
Support costs	1,664	1,664
	<u>38,321</u>	<u>38,321</u>

GIVE FOOD**Notes to the Financial Statements** *(continued)***Year ended 31 August 2020****6. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds 2020
	£	£	£
Food bank deliveries	36,657	–	36,657
Governance costs	–	1,664	1,664
	<u>36,657</u>	<u>1,664</u>	<u>38,321</u>

7. Independent examination fees

	2020
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,650</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020
£

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

9. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2020.

10. Analysis of charitable funds**Unrestricted funds**

	At 1 September 2019	Income	Expenditure	At 31 August 20 20
	£	£	£	£
General funds	–	<u>38,321</u>	<u>(38,321)</u>	–

GIVE FOOD

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

GIVE FOOD

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £
Income and endowments	
Donations and legacies	
Donations	38,321
	<u>38,321</u>
Total income	<u>38,321</u>
Expenditure	
Expenditure on charitable activities	
Purchases	36,657
Legal and professional fees	1,650
Other office costs	14
	<u>38,321</u>
Total expenditure	<u>38,321</u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2020**

	2020
	£
Expenditure on charitable activities	
Food bank deliveries	
<i>Activities undertaken directly</i>	
Food bank deliveries	36,657
	<u> </u>
Governance costs	
Governance costs - accountancy fees	1,650
Governance costs - other office costs	14
	<u> </u>
	1,664
	<u> </u>
Expenditure on charitable activities	<u><u>38,321</u></u>
