

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.

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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.

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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:



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.

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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.

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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>

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 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 £
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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>

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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>

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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	38,425	38,321
	<u>38,425</u>	<u>38,321</u>
Total income	<u>38,425</u>	<u>38,321</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>28,115</u>	<u>38,321</u>
Net income	<u>10,310</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
	<u>25,375</u>	<u>36,657</u>
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>
Expenditure on charitable activities	<u>28,115</u>	<u>38,321</u>
