

**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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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2023

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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

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### 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**

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### 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.

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# GIVE FOOD

## Trustees' Annual Report *(continued)*

### Year ended 31 August 2023

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#### **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**

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

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



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

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### 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

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### 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 £
<b>Donations</b>				
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**

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**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	—	—
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>8,058</u>	<u>8,058</u>

# **GIVE FOOD**

## **Management Information**

**Year ended 31 August 2023**

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

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

	<b>2023</b> £	<b>2022</b> £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>11,376</u>	<u>8,783</u>
<b>Investment income</b>		
Bank interest receivable type	<u>19</u>	<u>—</u>
<b>Total income</b>	<u><u>11,395</u></u>	<u><u>8,783</u></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u><u>13,361</u></u>	<u><u>11,035</u></u>
<b>Net expenditure</b>	<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**


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

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