

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.

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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

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
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><u>7,663</u></u>	<u><u>6,092</u></u>
Funds of the charity			
Unrestricted funds		<u>7,663</u>	<u>6,092</u>
Total charity funds	12	<u><u>7,663</u></u>	<u><u>6,092</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 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.

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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	<u>11,878</u>	<u>11,501</u>
Governance costs		
Governance costs - accountancy fees	1,830	1,800
Governance costs - other finance costs	<u>66</u>	<u>60</u>
	<u>1,896</u>	<u>1,860</u>
Expenditure on charitable activities	<u><u>13,774</u></u>	<u><u>13,361</u></u>