

FOOD4HEROES CIO

England & Wales · Charity number 1193549

Details

Other names FOOD4HEROES CIC

Status Registered

Legal form CIO

Registered 2021-02-16

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

Contact

Address Bank Chambers
Market Street
Huddersfield
West Yorkshire
HD1 2EW

Phone 01327 860333

Email contact@food4heroes.co.uk

Website www.food4heroes.org.uk

Activities

Objects: 3.1 THE OBJECTS OF THE CIO ARE:3.1.1 THE RELIEF OF POVERTY BY PROVIDING, OR SUPPORTING THE PROVISION OF, FOOD TO INDIVIDUALS IN NEED AND/OR TO CHARITIES OR OTHER ORGANISATIONS WORKING TO HELP THOSE IN NEED; 3.1.2 THE ADVANCEMENT OF HEALTH FOR THE PUBLIC BENEFIT BY THE DISTRIBUTION OF FOOD AS SUSTENANCE TO INDIVIDUALS WORKING FOR THE PUBLIC BENEFIT IN TIMES OF NATIONAL CRISIS, INCLUDING BUT NOT LIMITED TO NHS FRONT-LINE STAFF, HEALTH AND SOCIAL CARE WORKERS AND OTHER KEY WORKERS; 3.1.3 THE ADVANCEMENT OF HEALTH FOR THE PUBLIC BENEFIT BY THE PROVISION OF INFORMATION ABOUT HEALTHY EATING AND NUTRITION.

Activities: We offer healthy, nutritious food to those in food poverty. We are centred in Northamptonshire but can operate nationally rather than locally. Our food is distributed via foodbanks and other charitable organisations. Since 2020, we have run an annual Christmas Meal Appeal to provide an individual festive meal for those in need.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£398	£32,219	-	-
2024-03-31	£15,004	£9,564	-	-
2023-03-31	£14,166	£23,163	-	-
2022-03-31	£109,944	£75,361	-	-

Trustees

Name	Role	Appointed
Amanda Jayne Guest		2021-02-15
Frederick Thomas Ingham Clark		2021-02-15
John Edward Charles Brownhill BEM, DL		2021-02-15
Miranda Wixon		2024-03-28
Richard Neil Haslam		2021-02-15

FOOD4HEROES CIO

England & Wales - Charity number 1193549

Accounts

Charity registration number 1193549

FOOD4HEROES C.I.O.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FOOD4HEROES C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr J E C Brownhill
Ms A J Guest
Mr F T Ingham Clark
Mr R Haslam
Mrs M Wixon

Charity number 1193549

Independent examiner Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

FOOD4HEROES C.I.O.

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FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Incorporated Organisation (CIO) comply with the current statutory requirements, the requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013) has been omitted.

Objectives and activities

The objects for which the Charity is established are:

- (1) The relief of poverty by providing, or supporting the provision of, food to individuals in need and/or to charities or other organisations working to help those in need;
- (2) The advancement of health for the public benefit by the distribution of food as sustenance to individuals working for the public benefit in time of national crisis, including but not limited to NHS front-line staff, health and social care workers and other key workers; and
- (3) The advancement of health for the public benefit by the provision of information about healthy eating and nutrition.

In setting objectives and planning for activities, the Trustees have been given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit running a charity (PB2)'

Achievements and performance

Food4Heroes continues to make a meaningful impact on those in need, in line with our charitable objectives.

During 2024–2025, our work focused on providing Christmas meals to 1,500 individuals across Northamptonshire and launching the 50 Families Food Education Project in partnership with the University of Northampton and the Northamptonshire Community Foundation.

For many people facing difficult circumstances—whether related to mental health, chronic illness, financial hardship, social isolation, or other challenges—a traditional Christmas dinner is simply out of reach. Food4Heroes once again funded and coordinated the delivery of over 1,500 meals through our extensive network of partners. In addition to this, we delivered 75 meals to the dedicated staff working tirelessly over Christmas in the Intensive Care Unit at Northampton General Hospital. Their continued appreciation for this gesture, particularly when they are unable to spend the day with their own families, reinforces the value of this work.

This year, we faced challenges in securing corporate partners to support the cost of these meals. However, thanks to our financial reserves, we were able to fully fund the project. We remain deeply grateful to the team at Whittlebury Park for producing the meals once again, and extend our thanks to Charles Sargeant, Managing Director, and Craig Rose, Catering Director, for their ongoing support.

We maintain strict financial controls to ensure that the maximum possible proportion of our income is spent directly on our charitable activities. All work is carried out on a voluntary basis, with no salaries paid. Most of our expenditure relates to catering, packaging, and labelling, with minimal operational costs for insurance, independent examination, advisory services, and website-related marketing.

We are pleased to report that the 50 Families Project commenced during the financial year. At the time of writing, the project has been completed, and its findings will be published in December 2025.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

This pilot initiative aims to address diet-related inequality and promote healthier lifestyles among low-income families. Its goal is to create a practical toolkit—based on the research findings—that can be used to support families across the UK.

The project is a collaboration between the University of Northampton, the Northamptonshire Community Foundation, and three local charities: Home-Start Northampton, Spring Charity, and Power of the Minds. These organisations support families experiencing hardship, including poverty and ill health.

The three charities identified families wishing to take part in the project. Each family completed a confidential survey at the outset to assess their lifestyle and perceptions of healthy eating. Throughout the year, participants were invited to attend cookery demonstrations and nutrition workshops. We are especially grateful to AO.com for generously donating 50 air fryers, which were extremely well received. A key element of the project is bringing people together—helping participants build confidence and connect with others outside their usual social circles. To support this, each charity created its own social media or WhatsApp group, enabling families to share experiences, recipes, and photos.

We are confident that the project's results will demonstrate significant positive impact. Our focus for 2026 will be on using these findings to shape new initiatives, prioritising the elements that proved most effective.

Financial review

The result for the period is a deficit of £31,821 (2024 - surplus of £5,440).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

During the Pandemic in 2020, our partnership with Northamptonshire Community Foundation enabled us to receive match funding for all donations received through the Foundation. This was from the Constance Travis Charitable Trust. As at the 31 March 2025, a sum of £269,660 is being invested in the Constance Travis Match endowment fund where we are able to receive investment income and apply to use these funds for special projects.

Plans for future periods

Our aim for 2025-2026 is to repeat the Christmas meal service and to continue the food project.

Structure, governance and management

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Mr J E C Brownhill
Ms A J Guest
Mr F T Ingham Clark
Mr R Haslam
Mrs M Wixon

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees' report was approved by the Board of Trustees.



Mr F T Ingham Clark

Trustee

22 December 2025

FOOD4HEROES C.I.O.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOD4HEROES C.I.O.

I report to the trustees on my examination of the financial statements of Food4Heroes C.I.O. (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Craig Stratford

C M Stratford
Simpson Wood Limited

Bank Chambers
Market Street
Huddersfield
HD1 2EW

Dated: 22 December 2025

FOOD4HEROES C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	3	120	14,413
Investments	4	278	591
Total income		<u>398</u>	<u>15,004</u>
Expenditure on:			
Raising funds	5	<u>6,405</u>	<u>7,885</u>
Charitable activities	6	<u>25,814</u>	<u>1,679</u>
Total expenditure		<u>32,219</u>	<u>9,564</u>
Net (expenditure)/income for the year/ Net movement in funds		(31,821)	5,440
Fund balances at 1 April 2024		<u>43,804</u>	<u>38,364</u>
Fund balances at 31 March 2025		<u><u>11,983</u></u>	<u><u>43,804</u></u>

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

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

FOOD4HEROES C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	231		212	
Cash at bank and in hand		12,353		44,726	
		<u>12,584</u>		<u>44,938</u>	
Creditors: amounts falling due within one year	14	(601)		(1,134)	
Net current assets			11,983		43,804
			<u>11,983</u>		<u>43,804</u>
Income funds					
Unrestricted funds			11,983		43,804
			<u>11,983</u>		<u>43,804</u>

The financial statements were approved by the Trustees on 22 December 2025



Mr F T Ingham Clark
Trustee

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

1.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	120	14,413

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	278	591

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Cost of Meals	6,067	6,599
Support costs	338	1,286
	<u>6,405</u>	<u>7,885</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Computer running costs	1,173	1,079
Advertising	-	600
	<u>1,173</u>	<u>1,679</u>
Grant funding of activities (see note 7)	24,641	-
	<u>25,814</u>	<u>1,679</u>
Analysis by fund		
Unrestricted funds	<u>25,814</u>	<u>1,679</u>

7 Grants payable

	Charitable expenditure 2025 £
Grants to institutions: Northamptonshire Community Foundation	24,641
-	<u>24,641</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	338	1,286
	<u>338</u>	<u>1,286</u>
Analysed between:		
Fundraising	<u>338</u>	<u>1,286</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	66	1,026
	<u>66</u>	<u>1,026</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Trustees

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

11 Employees

There were no employees in the charity in either this period or the previous period.

12 Taxation

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

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	231	212
	<u>231</u>	<u>212</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	601	1,134
	<u>601</u>	<u>1,134</u>

15 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	43,804	398	(32,219)	11,983
	<u>43,804</u>	<u>398</u>	<u>(32,219)</u>	<u>11,983</u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	38,364	15,004	(9,564)	43,804
	<u>38,364</u>	<u>15,004</u>	<u>(9,564)</u>	<u>43,804</u>

16 Related party transactions

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



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Document processed	Party + Fingerprint
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FOOD4HEROES CIO

England & Wales - Charity number 1193549

Accounts

Charity registration number 1193549

FOOD4HEROES C.I.O.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FOOD4HEROES C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J E C Brownhill
Ms A J Guest
Mr F T Ingham Clark
Mr R Haslam
Mrs M Wixon

(Appointed 28 March 2024)

Charity number

1193549

Independent examiner

Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

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FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

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Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013 has been omitted).

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The objects for which the Charity is established are:

- (1) The relief of poverty by providing, or supporting the provision of, food to individuals in need and/or to charities or other organisations working to help those in need;
- (2) The advancement of health for the public benefit by the distribution of food as sustenance to individuals working for the public benefit in time of national crisis, including but not limited to NHS front-line staff, health and social care workers and other key workers; and
- (3) The advancement of health for the public benefit by the provision of information about healthy eating and nutrition.

In setting objectives and planning for activities, the Trustees have been given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit running a charity (PB2)'

Achievements and performance

Food4Heroes continues to impact those in need, in line with our charitable objectives.

This is the third annual return we have provided since our charity status was awarded. During the year ended 31 March 2024, Food4Heroes has focused its efforts on the Northamptonshire region.

For those going through difficult times, whether struggling with their mental health, chronic health conditions, financial hardship, social isolation or other challenges, unfortunately not everyone can access a Christmas dinner. Food4Heroes has once again funded and managed the delivery of over 1500 meals via a wide network of partners. In addition to the meals delivered through our partners we also delivered 75 meals to the amazing staff working tirelessly over Christmas in the Intensive Care Unit of Northamptonshire General Hospital. We continue to receive the appreciation from the staff, especially when they are not able to be with their own families on Christmas day. Our thanks to Portfolio Events, based in Kettering, who were our main sponsor this year and to West Northamptonshire Council with a small grant for this project. We are indebted to the team at Whittlebury Park who once again produced the delicious meals. Our thanks to Charles Sargeant, Whittlebury Parks Managing Director, for his continued support for this project. We are also fortunate to work with Route One, a Northampton based courier business, who kindly donated the refrigerated van with their driver to distribute the meals around the county.

We continue to run very tight financial controls to maximise the revenue raised being spent on our charitable purpose. All activities are carried out on a voluntary basis with no salaries. The majority of our costs fund the catering activities including packaging and labelling with very low operating costs for insurance, independent examination, advisory and marketing activity primarily supporting our website.

Last year we reported that we were considering starting a food research project. During the last quarter of the year, we have been working closely with Northampton Community Foundation to define the project. In December we were chosen to be the charity of choice for the St Thomas' appeal for the Clothworkers Livery Company. A brief outline of the food project was presented at the Christmas lunch which was attended by over 300 members and thanks to the generosity of the members, £9,755 was raised.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The project is being established as a pilot project to tackle diet-related inequality and promote healthier lifestyles among low-income families. The aim is to create a toolkit which can be used after the initial research has been completed, to help other families around the UK.

We have identified the following key requirements for the project.

1. To understand the barriers and challenges of healthy eating with low-income families.
2. To identify a representative group of families across a diverse range of backgrounds and needs
3. To work collaboratively with other third sector organisations who operate in a community setting with existing relationships with these families.
4. A formal approach to review, feedback and document the impact of the interventions used during the pilot.

The Key principles have also been defined.

- Affordability by maximising the use of volunteers and not funding activities which would otherwise have been funded from existing means.
- Involvement from 50 families is seen to be a good sample for the project.
- A diverse range of families from different ethnic backgrounds
- The 50 families will be invited to join the programme on the understanding they are helping to contribute to a much larger project to address diet related inequality across the UK.
- A collaborative approach will be adopted with the third sector organisations supporting each other and sharing resources.
- The primary interventions should be supporting families with food education, equipment if required, support with food sourcing, alongside coaching and on-going support. Other interventions such as mental support and physical activity should primarily be addressed outside this project.
- The interventions need to allow the families to be self-sufficient with the families continuing their healthy diet journey long after the project has finished.

A selection of partners has been identified and invited to participate and provide proposals. The trustees met in April 2024 to review these proposals and further details will be provided in the next report.

Financial review

The result for the period is a surplus of £5,440 (2023 - deficit of £8,997).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

During the Pandemic in 2020, our partnership with Northamptonshire Community Foundation enabled us to receive match funding for all donations received through the Foundation. This was from the Constance Travis Charitable Trust. As at the 31 March 2024, a sum of £279,746 is being invested in the Constance Travis Match endowment fund where we are able to receive investment income and apply to use these funds for special projects.

Plans for future periods

Our aim for 2024-2025 is to repeat the Christmas meal service and to launch the food project.

Structure, governance and management

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Mr J E C Brownhill

Ms A J Guest

Mr F T Ingham Clark

Mr R Haslam

Mrs M Wixon

(Appointed 28 March 2024)

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees' report was approved by the Board of Trustees.



Mr F T Ingham Clark

Trustee

15 January 2025

FOOD4HEROES C.I.O.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOD4HEROES C.I.O.

I report to the trustees on my examination of the financial statements of Food4Heroes C.I.O. (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simpson Wood

Simpson Wood Limited

Bank Chambers
Market Street
Huddersfield
HD1 2EW

Dated: 15 January 2025

FOOD4HEROES C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Unrestricted funds
		2024	2023
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	14,413	13,904
Other trading activities	4	-	100
Investments	5	591	162
		<hr/>	<hr/>
Total income		15,004	14,166
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	6	7,885	11,791
		<hr/>	<hr/>
Charitable activities	7	1,679	11,372
		<hr/>	<hr/>
Total expenditure		9,564	23,163
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		5,440	(8,997)
Fund balances at 1 April 2023		38,364	47,361
		<hr/>	<hr/>
Fund balances at 31 March 2024		43,804	38,364
		<hr/> <hr/>	<hr/> <hr/>

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

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

FOOD4HEROES C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	212		195	
Cash at bank and in hand		44,726		39,553	
		<u>44,938</u>		<u>39,748</u>	
Creditors: amounts falling due within one year	14	(1,134)		(1,384)	
Net current assets			43,804		38,364
			<u>43,804</u>		<u>38,364</u>
Income funds					
Unrestricted funds			43,804		38,364
			<u>43,804</u>		<u>38,364</u>

The financial statements were approved by the Trustees on 15 January 2025



Mr F T Ingham Clark
Trustee

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

1.1 Accounting convention

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	14,413	13,904

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	100

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	591	162

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Cost of Meals	6,599	10,308
Support costs	1,286	1,483
	<u>7,885</u>	<u>11,791</u>

7 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Computer running costs	1,079	1,349
Postage, courier and delivery charge	-	1,207
Advertising	600	816
Donations to other charities	-	8,000
	<u>1,679</u>	<u>11,372</u>
Analysis by fund		
Unrestricted funds	<u>1,679</u>	<u>11,372</u>

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>1,286</u>	<u>1,483</u>
Analysed between:		
Fundraising	<u>1,286</u>	<u>1,483</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,026</u>	<u>948</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

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

11 Employees

There were no employees in the charity in either this period or the previous period.

12 Taxation

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

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	212	195
	<u>212</u>	<u>195</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	195
Accruals and deferred income	1,134	1,189
	<u>1,134</u>	<u>1,384</u>

15 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	38,364	15,004	(9,564)	43,804
	<u>38,364</u>	<u>15,004</u>	<u>(9,564)</u>	<u>43,804</u>
Previous year:				
	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	47,361	14,166	(23,163)	38,364
	<u>47,361</u>	<u>14,166</u>	<u>(23,163)</u>	<u>38,364</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

16 Related party transactions

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



Issuer Simpson Wood Limited

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Parties involved with this document

Document processed	Party + Fingerprint
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Mon, 20th Jan 2025 11:24:00 GMT	Craig Stratford - Signer (b9188ac18c0acd260e55082506e03451)

Audit history log

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FOOD4HEROES CIO

England & Wales - Charity number 1193549

Accounts

Charity registration number 1193549

FOOD4HEROES C.I.O.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

FOOD4HEROES C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr J E C Brownhill
 Ms A J Guest
 Mr F T Ingham Clark
 Mr R Haslam

Charity number 1193549

Independent examiner Simpson Wood Limited

Bank Chambers
Market Street
Huddersfield
HD1 2EW

FOOD4HEROES C.I.O.

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FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charitable Incorporated Organisation (CIO) comply with the current statutory requirements, the requirements of the governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report Regulations 2013) has been omitted.

Objectives and activities

The objects for which the Society is established are:

- (1) The relief of poverty by providing, or supporting the provision of, food to individuals in need and/or to charities or other organisations working to help those in need;
- (2) The advancement of health for the public benefit by the distribution of food as sustenance to individuals working for the public benefit in time of national crisis, including but not limited to NHS front-line staff, health and social care workers and other key workers; and
- (3) The advancement of health for the public benefit by the provision of information about healthy eating and nutrition.

In setting objectives and planning for activities, the Trustees have been given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit running a charity (PB2)'

Achievements and performance

Food4heroes continues to make significant impact in supporting those in need, in line with our charitable objectives.

This is the second annual return we have provided since our charity status was awarded. During this financial year, Food4Heroes has primarily focused our efforts on the Northamptonshire region, to provide freshly prepared meals during the Christmas period to front line NHS workers, individuals registered on our website or referred via our charitable partners, especially those on low incomes or the elderly. We have delivered a total of 1,500 meals during the year.

In April 2022 the Trustees met to discuss the situation in Ukraine and whether Food4Heroes could support the Ukrainian families suffering from the conflict. The trustees decided to work in partnership with World Central Kitchen (WCK), an organisation already known to Food4Heroes during the pandemic. Due diligence was completed and a donation of £7,000 was made in June 2022. WCK supported refugees fleeing from Ukraine by providing fresh meals at seven border crossings with Poland and by July 2022 WCK delivered its 100 millionth meal through a network of restaurant partners across Ukraine.

On the 18th June we were asked to support an afternoon tea for the Towcester veterans and their families. In partnership with All Seasons Catering, the veterans received sandwiches, scones and cakes.

Sadly, during the year, the food network we had established during the pandemic decided that it was unable to continue providing meals. Our focus for the remainder of the year was providing the Christmas meals in December 2022. Thanks to the support of Marston's Brewing Company, a large employer in Northampton with its Carlsberg brewery facility, we were able to fund the delivery of 1,500 Christmas meals. The meals were produced by Whittlebury Park, a large hotel located near Silverstone. Our thanks to Charles Sargeant and his amazing team who stepped in at the last minute to produce delicious meals alongside our logistics partner Route One who continue to support us for free each year. Approximately 50 meals were delivered to the Intensive Care Unit at Northampton General Hospital for the staff working over the Christmas period. This year we decided to move away from a recyclable plastic container for our food to a fully biodegradable container. After testing, we established this would be a suitable alternative for all future meal production.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We are very grateful to all the Northamptonshire organisations who serve our community so well and to whom we are able to work with in delivering the Christmas meal service.

We continue to run very tight financial controls to maximise the revenue raised being spent on our charitable purpose. All activities are carried out on a voluntary basis with no salaries. The majority of our costs fund the catering activities including packaging and labelling with very low operating costs for insurance, audit, advisory and marketing activity primarily supporting our website.

Our funds are generated through partnerships with local large employers, online fundraising via the Northamptonshire Community Foundation's Just Giving page and our own Donate platform via the National Funding Scheme.

We continue to achieve excellent media profile especially during the Christmas meal service with coverage in local newspapers, radio and television. This coverage is useful for raising the profile of Food4Heroes especially in relation to raising funds and working with commercial enterprises such as Weetabix, Barclays and Marston's Brewing.

Financial review

The result for the period is a deficit of £8,997 (2022 - surplus of £34,583).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

During the Pandemic in 2020, our partnership with Northamptonshire Community Foundation enabled us to receive match funding for all donations received through the Foundation. This was from the Constance Travis Charitable Trust. As at the 31 March 2023 a sum of £257,418 is being invested in the Constance Travis Match endowment fund where we are able to receive investment income and apply to use these funds for special projects.

Plans for future periods

Our aim for 2023/24 is to repeat the Christmas meal service and put more focus on food education. We are considering a food research project which considers the impact of unhealthy eating within low-income households and includes looking at barriers and challenges faced.

Structure, governance and management

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Mr J E C Brownhill
Ms A J Guest
Mr F T Ingham Clark
Mr R Haslam

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The trustees' report was approved by the Board of Trustees.



Mr F T Ingham Clark
Trustee
22 January 2024

FOOD4HEROES C.I.O.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOD4HEROES C.I.O.

I report to the trustees on my examination of the financial statements of Food4Heroes C.I.O. (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts 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.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.


Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simpson Wood Limited



Bank Chambers
Market Street
Huddersfield
HD1 2EW

Dated: 22 January 2024

FOOD4HEROES C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted	Unrestricted
		funds	funds
		2023	2022
	Notes	£	£
Income from:			
Donations and legacies	3	13,904	109,843
Other trading activities	4	100	100
Investments	5	162	1
Total income		14,166	109,944
Expenditure on:			
Raising funds	6	11,791	64,366
Charitable activities	7	11,372	10,995
Total expenditure		23,163	75,361
Net (expenditure)/income for the year/ Net movement in funds		(8,997)	34,583
Fund balances at 1 April 2022		47,361	12,778
Fund balances at 31 March 2023		38,364	47,361

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

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


FOOD4HEROES C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	195		221	
Cash at bank and in hand		39,553		48,788	
		<u>39,748</u>		<u>49,009</u>	
Creditors: amounts falling due within one year	13	<u>(1,384)</u>		<u>(1,648)</u>	
Net current assets			<u>38,364</u>		<u>47,361</u>
Income funds					
Unrestricted funds			<u>38,364</u>		<u>47,361</u>
			<u>38,364</u>		<u>47,361</u>

The financial statements were approved by the Trustees on 22 January 2024


Mr F Tungham Clark
Trustee

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

1.1 Accounting convention

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Donations and gifts	13,904	109,843

4 Income from other trading activities

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Trading activity income: other	100	100

5 Income from investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Interest receivable	162	1

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Cost of Meals	10,308	58,928
Support costs	1,483	5,438
	<u>11,791</u>	<u>64,366</u>

7 Expenditure on charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Direct costs		
Computer running costs	1,349	8,171
Postage, courier and delivery charges	1,207	1,784
Advertising	816	40
Donations to other charities	8,000	1,000
	<u>11,372</u>	<u>10,995</u>
Analysis by fund		
Unrestricted funds	<u>11,372</u>	<u>10,995</u>

8 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>1,483</u>	<u>5,438</u>
Analysed between:		
Fundraising	<u>1,483</u>	<u>5,438</u>

9 Trustees

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

10 Employees

There were no employees in the charity in either this period or the previous period.

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Taxation

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

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	195	221
	<u>195</u>	<u>221</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	195	228
Other creditors	-	100
Accruals and deferred income	1,189	1,320
	<u>1,384</u>	<u>1,648</u>

14 Unrestricted funds

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

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	47,361	14,166	(23,163)	38,364
	<u>47,361</u>	<u>14,166</u>	<u>(23,163)</u>	<u>38,364</u>
Previous Period:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	12,778	109,944	(75,361)	47,361
	<u>12,778</u>	<u>109,944</u>	<u>(75,361)</u>	<u>47,361</u>

15 Related party transactions

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

FOOD4HEROES CIO

England & Wales - Charity number 1193549

Accounts

Charity registration number 1193549

**FOOD4HEROES C.I.O.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

FOOD4HEROES C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr J E C Brownhill
Ms A J Guest
Mr F T Ingham Clark
Mr R Haslam

Charity number 1193549

Independent examiner Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

FOOD4HEROES C.I.O.

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FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects for which the Society is established are:

- (1) The relief of poverty by providing, or supporting the provision of, food to individuals in need and/or to charities or other organisations working to help those in need;
- (2) The advancement of health for the public benefit by the distribution of food as sustenance to individuals working for the public benefit in time of national crisis, including but not limited to NHS front-line staff, health and social care workers and other key workers; and
- (3) The advancement of health for the public benefit by the provision of information about healthy eating and nutrition.

In setting objectives and planning for activities, the Trustees have been given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit running a charity (PB2)'

Achievements and performance

Food4heroes continues to make significant impact in supporting those in need, in line with our charitable objectives.

This is the first annual return we have provided since our charity status was awarded. During the year 2021-2022 Food4Heroes has primarily focused our efforts on the West Yorkshire and Northamptonshire region, to provide freshly prepared meals to food banks and during the Christmas period to front line NHS workers and individuals registered on our website. We have delivered a total of 13,846 meals during the year.

We have worked in partnership with the Northamptonshire Community Foundation who have supported and guided us in fundraising for our purpose of feeding those in need across Northamptonshire. Our catering partners have continued to provide delicious and nutritious meals alongside their day-to-day activities and we are extremely grateful to them for their continued support. Special thanks to the team at The Old White Hart in Lyddington near Oakham who produced over 7000 meals throughout the year and were distributed by our Northamptonshire courier firm, Route One, to Weston Favell Food Bank and Kettering Community Unit. Both of these partners worked with Food4Heroes during the pandemic and we are extremely grateful to both of them for their support.

In Yorkshire we provided meals to the Huddersfield foodbanks via Andrew Bradley Catering who also supported Food4Heroes during the pandemic.

Unfortunately given the resourcing and financial pressures within the hospitality sector a number of our catering partners had to stop supporting us which is totally understandable given the very low margins to produce our meals and the need to focus on their core business.

In early December 2021, we produced a Christmas lunch for 40 elderly residents of the village of Byfield in Northamptonshire which was greatly appreciated by the attendees.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

During the pandemic we ran a Christmas meal service to those in need across Northamptonshire working in partnership with Weetabix and Portfolio events to serve 1024 Christmas meals mainly to foodbanks and community larders. As a result of this success, we decided to repeat the service in 2021 and were very lucky to work in partnership with Barclays who are a large employer in Northamptonshire and whose staff were responsible for not only fund raising but also volunteering with the distribution. With an expected increase in the number of meals we decided to engage with Route One to help with our distribution, especially to ensure the meals were delivered according to food hygiene standards in refrigerated vehicles. 1462 Christmas meals were delivered on 23rd December 2021 to food banks and with the introduction of a referral system via our website, we were able to capture other individuals in need and deliver to their homes throughout Northamptonshire. All referrals outlined their need and as a result we were able to ensure that all the meals were provided to those with the greatest need. We were also able to provide 95 meals to Northamptonshire General Hospital to those Doctors and Nurses working in Intensive Care over the Christmas period.

We are very grateful to all the Northamptonshire organisations who serve our community so well and to whom we are able to work with in delivering the Christmas meal service.

We continue to run very tight financial controls to maximise the revenue raised being spent on our charitable purpose. All activities are carried out on a voluntary basis with no salaries. The majority of our costs fund the catering and distribution activities with very low operating costs for insurance, audit, advisory and marketing activity primarily supporting our website.

Our funds are generated through partnerships with local large employers, online fundraising via the Northamptonshire Community Foundation's Just Giving page and our own Donate platform via the National Funding Scheme.

We continue to achieve excellent media profile especially during the Christmas meal service with coverage in local newspapers, radio and television. This coverage is useful for raising the profile of Food4Heroes especially in relation to raising funds and working with commercial enterprises such as Weetabix and Barclays.

Financial review

The current period runs from 28 November 2020 to 31 March 2022. The comparative period runs from 30 March 2020 to 27 November 2020.

The result for the period is a surplus of £34,583 (2021 - £12,778).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

During the Pandemic in 2020, our partnership with Northamptonshire Community Foundation enabled us to receive match funding for all donations received through the Foundation. This was from the Constance Travis Charitable Trust. As at the 31st March 2022 a sum of £271,975 is being invested in the Constance Travis Match endowment fund where we are able to receive investment income and apply to use these funds for special projects.

Plans for future periods

Our aim for 2022/23 is to continue servicing the existing foodbanks, repeat the Christmas meal service and with the war in Ukraine to look at ways in which we might be able to support those suffering in conflict with nutritious meals.

Structure, governance and management

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

FOOD4HEROES C.I.O.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Mr J E C Brownhill

Ms A J Guest

Mr F T Ingham Clark

Mr R Haslam

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Finally, it is with great sadness that we report the death of our dear friend Chris Rees who passed away on March 6th. Chris was a key figure on the leadership team during the pandemic and was instrumental to the success of Food4Heroes. Chris had a key role in identifying and persuading high net worth individuals to support Food4Heroes. He was also responsible for our engagement with The John Radcliffe Hospital in Oxfordshire where he was receiving treatment during the pandemic and whilst in isolation in Norfolk, Chris engaged local pubs and caterers to provide meals to hospitals and ambulance stations. Chris was such a positive force who never complained about his illness. We shall all miss him as a colleague and a dear friend. Our thoughts go out to his wife Maria and son Tom who also worked with Food4heroes alongside Sam and Izzy.

The trustees' report was approved by the Board of Trustees.



Mr F T Ingham Clark

Trustee

17 January 2023

FOOD4HEROES C.I.O.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOOD4HEROES C.I.O.

I report to the trustees on my examination of the financial statements of Food4Heroes C.I.O. (the charity) for the Period ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts 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.

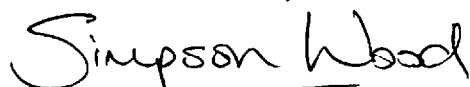
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the financial statements do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Simpson Wood Limited

Bank Chambers
Market Street
Huddersfield
HD1 2EW

Dated: 17 January 2023

FOOD4HEROES C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2022

		Unrestricted funds	Unrestricted funds
		2022	2020
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	109,843	423,280
Other trading activities	4	100	-
Investments	5	1	-
Total income		<u>109,944</u>	<u>423,280</u>
<u>Expenditure on:</u>			
Raising funds	6	<u>64,366</u>	<u>402,988</u>
Charitable activities	7	<u>10,995</u>	<u>7,514</u>
Total expenditure		<u>75,361</u>	<u>410,502</u>
Net income for the Period/ Net movement in funds		34,583	12,778
Fund balances at 28 November 2020		<u>12,778</u>	-
Fund balances at 31 March 2022		<u><u>47,361</u></u>	<u><u>12,778</u></u>

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

All income and expenditure derive from continuing activities.

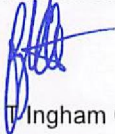
FOOD4HEROES C.I.O.

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2020 £	£
Current assets					
Debtors	11	221		-	
Cash at bank and in hand		48,788		17,203	
		<u>49,009</u>		<u>17,203</u>	
Creditors: amounts falling due within one year	12	<u>(1,648)</u>		<u>(4,425)</u>	
Net current assets			47,361		12,778
			<u>47,361</u>		<u>12,778</u>
Income funds					
Unrestricted funds			47,361		12,778
			<u>47,361</u>		<u>12,778</u>

The financial statements were approved by the Trustees on 17 January 2023


Mr F W Ingham Clark
Trustee

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Food4Heroes is a registered charity and was incorporated on 30 March 2020 as a community interest company (C.I.C.) and having no share capital. It then converted to a charitable incorporated organisation (C.I.O.) on 27 November 2020.

1.1 Reporting period

The comparative period runs from 30 March 2020 to 27 November 2020 as this was the date at which the conversion was made from a community interest company (C.I.C.) to a charitable incorporated organisation (C.I.O.).

The current period runs from 28 November 2020 to 31 March 2022 as March was the preferred year end of the charity.

1.2 Accounting convention

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

1.3 Going concern

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

1.4 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

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

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

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

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

1.8 Financial Instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2020
	£	£
Donations and gifts	109,843	395,280
Government grants receivable and released	-	28,000
	<u>109,843</u>	<u>423,280</u>

4 Other trading activities

	Unrestricted funds	Total
	2022	2020
	£	£
Trading activity income: other	<u>100</u>	<u>-</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Total
	2022	2020
	£	£
Interest receivable	1	-
	<u>1</u>	<u>-</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2020
	£	£
<u>Trading costs</u>		
Cost of Meals	58,928	397,260
Support costs	5,438	5,728
	<u>64,366</u>	<u>402,988</u>
Trading costs	64,366	402,988
	<u>64,366</u>	<u>402,988</u>

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2020
	£	£
Computer running costs	8,171	5,231
Motor running expenses	-	1,406
Postage, courier and delivery charges	1,784	493
Advertising	40	384
Donations to other charities	1,000	-
	<u>10,995</u>	<u>7,514</u>
	<u>10,995</u>	<u>7,514</u>

FOOD4HEROES C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	2020
	£	£	£	£
Insurances	-	681	681	223
Consultancy fees	-	3,682	3,682	3,550
Accountancy	-	1,050	1,050	1,740
Printing and stationery	-	-	-	215
Light & heat	-	25	25	-
	<u>-</u>	<u>5,438</u>	<u>5,438</u>	<u>5,728</u>
Analysed between				
Trading	<u>-</u>	<u>5,438</u>	<u>5,438</u>	<u>5,728</u>

9 Trustees

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

10 Employees

There were no employees in the charity in either this period or the previous period.

11 Debtors

	2022	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>221</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2022	2020
	£	£
Trade creditors	228	2,005
Other creditors	100	1,100
Accruals and deferred income	1,320	1,320
	<u>1,648</u>	<u>4,425</u>

13 Related party transactions

There were no disclosable related party transactions during the Period (2020 - none).