

**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

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**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

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# **FOOD4HEROES C.I.O.**

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# **FOOD4HEROES C.I.O.**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE PERIOD ENDED 31 MARCH 2022**

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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**

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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

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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 6<sup>th</sup>. 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.

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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.

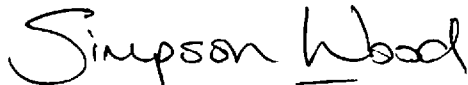
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 2022 £	Unrestricted funds 2020 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	109,843	423,280
Other trading activities	4	100	-
Investments	5	1	-
<b>Total income</b>		<u>109,944</u>	<u>423,280</u>
<b><u>Expenditure on:</u></b>			
Raising funds	6	<u>64,366</u>	<u>402,988</u>
Charitable activities	7	<u>10,995</u>	<u>7,514</u>
<b>Total expenditure</b>		<u>75,361</u>	<u>410,502</u>
<b>Net income for the Period/ Net movement in funds</b>		34,583	12,778
Fund balances at 28 November 2020		<u>12,778</u>	-
<b>Fund balances at 31 March 2022</b>		<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.



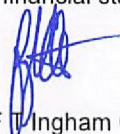
# FOOD4HEROES C.I.O.

## BALANCE SHEET

AS AT 31 MARCH 2022

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

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

  
Mr F. Ingham Clark  
Trustee

# FOOD4HEROES C.I.O.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2022

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### 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

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### 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	-

### 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

### 7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 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).