

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

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
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
	6,405	7,885

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	<u>24,641</u>
-	

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<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	<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

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	601	1,134

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
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	38,364	15,004	(9,564)	43,804

16 Related party transactions

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



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