

Charity registration number 1195019

HOPE FOOD NORTH BIRMINGHAM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2022

HOPE FOOD NORTH BIRMINGHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Middleton Mrs T M Clements Mr B Woolcock
Charity number	1195019
Principal address	407 Jockey Road Sutton Coldfield West Midlands B73 5XH
Accountants	LMH Accountants Limited T/A Trevor Jones & Co Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND

HOPE FOOD NORTH BIRMINGHAM

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HOPE FOOD NORTH BIRMINGHAM

TRUSTEES REPORT

FOR THE PERIOD ENDED 30 APRIL 2022

The Trustees present their annual report and financial statements for the period ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 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

To relieve poverty and financial hardship amongst those in need by reason of food poverty in areas of deprivation primarily in north Birmingham through providing food parcels and a hot meal, providing pop up foodbanks events in the community and redistributing any surplus food to foodbanks.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

HOPE FOOD NORTH BIRMINGHAM

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

Achievements and performance

Hope Food North Birmingham has completed its first period as a food bank charity and has benefitted its beneficiaries by providing fresh, frozen and long-life food regularly to families and individuals living in food poverty.

During the period, Hope Food set up an operations base in Sutton Coldfield where over seventy unpaid volunteers worked to collect sort and give out fresh and long-life food. In April 2022 it took 345 volunteer-hours (on average) to run the charity for a week. The food has been distributed to local beneficiaries in Sutton Coldfield, Erdington and North Birmingham at three weekly foodbank sessions for 48 weeks of the period..

The 3 foodbanks held during the week commencing 25th April 2022 welcomed 110 visitors and the food supplied helped to feed 288 beneficiaries. In addition parcels were delivered to struggling individuals unable to attend our food days, helping to feed a further 31 people.

The number of beneficiaries has continued to grow throughout the year as the impact of a faltering economy and spiralling costs of food and energy continue to eat into the budgets of beneficiaries in receipt of employment benefits, pension credit and those earning minimal wages.

All volunteers that handle food have undertaken food hygiene training. Other courses offered during the year to volunteers included first aid, safeguarding and conflict resolution. There is a waiting list for interested volunteers wishing to support Hope Food.

The volunteer team has made a positive difference to beneficiaries' health and well-being by sourcing surplus fresh bread, fruit, and vegetables every week from a range of supermarkets and also the local wholesale fresh food market. Our reach for food collections extends across Birmingham, Lichfield, and Sutton Coldfield.

Our foodbank sessions are contributing to the national nutritional guidelines of five fruits/vegetables a day which is particularly important to families during the school holidays. The foodbank received a small grant to provide fresh eggs and milk from a local farmer which also boosts the health and well-being of all foodbank attendees.

There is also a wider benefit to society, in the charity's commitment to preventing fresh food being sent to landfill because it is close to its expiry date, and redirecting it to those in food poverty. An example of our commitment to preventing food waste and supporting the most vulnerable is our hostel delivery initiative. Sandwiches and other ready-to-eat items with a midnight expiry date are delivered shortly before that deadline to hostels for the homeless and vulnerable in Birmingham four nights a week every week of the year.

Hope Food has partnered with several local agencies who attend one of the foodbank sessions in Sutton Coldfield. They provide an outreach service to foodbank attendees who may not be able to, or lack confidence in talking to, social workers and advice workers in more formal settings. In this way the foodbank has broken down barriers to accessing supportive services in a confidential space.

In addition, staff from employment and training agencies have held drop-in sessions alongside the foodbank delivery service to talk to attendees about opportunities which may improve their confidence and employability.

Hope Food is grateful for funds received this year from grant making trusts, companies and individuals and donations of food from schools, faith groups and businesses. And our volunteers make de facto contributions by using their vehicles on charity business without recompense.

The trustees of Hope Food are aware that the charity is facing a difficult year ahead as energy and food costs will impact on how much food and financial donations are received but we believe that we have developed a range of cross sector partnerships in 2022 which will enable us to continue our service in the coming year.

HOPE FOOD NORTH BIRMINGHAM

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

Financial review

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.

Structure, governance and management

The Charity is a charitable incorporated organisation.

The Trustees who served during the period and up to the date of signature of the financial statements were:

Ms D Middleton

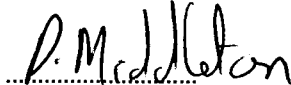
Mrs T M Clements

Mr B Woolcock

The trustees are appointed every three years at a properly convened meeting in accordance with the governing document.

None of the Trustees has any beneficial interest in the company.

The Trustees report was approved by the Board of Trustees.



Ms D Middleton

Trustee

Date: 31-1-2023

HOPE FOOD NORTH BIRMINGHAM

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF HOPE FOOD NORTH BIRMINGHAM FOR THE PERIOD ENDED 30 APRIL 2022

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Hope Food North Birmingham for the period ended 30 April 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 13 June 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Hope Food North Birmingham and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hope Food North Birmingham and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Hope Food North Birmingham has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Hope Food North Birmingham. You consider that Hope Food North Birmingham is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.}

We have not been instructed to carry out an audit or a review of the financial statements of Hope Food North Birmingham. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LMH Accountants Ltd
LMH Accountants Limited T/A Trevor Jones & Co

Chartered Accountants

31/1/23

Old Bank Chambers
582-586 Kingsbury Road
Erdington
Birmingham
B24 9ND

HOPE FOOD NORTH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 30 APRIL 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	33,957	17,333	51,290
<u>Expenditure on:</u>				
Charitable activities	4	18,493	17,333	35,826
Net income for the period/ Net movement in funds		15,464	-	15,464
Fund balances at 22 May 2021		-	-	-
Fund balances at 30 April 2022		15,464	-	15,464

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

All income and expenditure derive from continuing activities.

HOPE FOOD NORTH BIRMINGHAM

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£
Fixed assets			
Tangible assets	6		176
Current assets			
Debtors	7	1,731	
Cash at bank and in hand		14,585	
		<u>16,316</u>	
Creditors: amounts falling due within one year	8	<u>(1,028)</u>	
Net current assets			15,288
Total assets less current liabilities			<u>15,464</u>
Income funds			
Unrestricted funds			15,464
			<u>15,464</u>

The financial statements were approved by the Trustees on 31-1-2023



Ms D Middleton
Trustee

HOPE FOOD NORTH BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 APRIL 2022

1 Accounting policies

Charity information

Hope Food North Birmingham is a Charitable Incorporated Organisation.

1.1 Reporting period

These financial statements cover the first period from founding on 22 May 2021 to 30 April 2022.

1.2 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

These financial statements for the period ended 30 April 2022 are the first financial statements of Hope Food North Birmingham prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was . The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

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.

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.

HOPE FOOD NORTH BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

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.

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

1.10 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.

HOPE FOOD NORTH BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

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.

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	Restricted funds	Total
	2022 £	2022 £	2022 £
Donations and gifts	33,857	-	33,857
Government grant income	100	17,333	17,433
	<u>33,957</u>	<u>17,333</u>	<u>51,290</u>

HOPE FOOD NORTH BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

4 Charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Food purchased and donated	18,493	2,246	20,739
Bank charges	-	72	72
Cost of waste removal	-	2,835	2,835
Repairs & renewals	-	1,034	1,034
Accountancy	-	900	900
Insurance	-	421	421
Promotional material	-	592	592
Printing and stationery	-	140	140
Rent	-	6,655	6,655
Computer running costs	-	275	275
Telephone	-	344	344
Volunteer training	-	166	166
Depreciation	-	4	4
Power, light and heat	-	950	950
Other charitable expenditure	-	699	699
	<u>18,493</u>	<u>17,333</u>	<u>35,826</u>
	<u>18,493</u>	<u>17,333</u>	<u>35,826</u>
Analysis by fund			
Unrestricted funds	18,493	-	18,493
Restricted funds	-	17,333	17,333
	<u>18,493</u>	<u>17,333</u>	<u>35,826</u>

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the period.

HOPE FOOD NORTH BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 APRIL 2022

6 Tangible fixed assets

	Plant and equipment
	£
Cost	
Additions	180
At 30 April 2022	180
Depreciation and impairment	
Depreciation charged in the period	4
At 30 April 2022	4
Carrying amount	
At 30 April 2022	176

7 Debtors

	2022
	£
Amounts falling due within one year:	
Prepayments and accrued income	1,731

8 Creditors: amounts falling due within one year

	2022
	£
Trade creditors	128
Accruals and deferred income	900
	1,028

9 Related party transactions

There were no disclosable related party transactions during the period.