

FEEDING LIVERPOOL

England & Wales · Charity number 1195184

Details

Status Registered

Legal form CIO

Registered 2021-07-15

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

Contact

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Activities

Objects: THE OBJECTS OF THE CIO ARE THE PREVENTION AND RELIEF OF POVERTY IN LIVERPOOL AND THE SURROUNDING AREAS FOR THE PUBLIC BENEFIT, IN PARTICULAR BY:A) CO-ORDINATING AND DEVELOPING SERVICES SUCH AS THE DISTRIBUTION OF FOOD TO THOSE IN NEED;B) ADVANCING THE EDUCATION OF THE PUBLIC BY RAISING AWARENESS OF THE ISSUE AND EXTENT OF FOOD POVERTY IN LIVERPOOL AND SURROUNDING AREAS; ANDC) SUPPORTING OTHER ORGANISATIONS (FINANCIALLY OR OTHERWISE) WORKING TO PREVENT OR RELIEVE POVERTY IN LIVERPOOL AND SURROUNDING AREAS.

Activities: Feeding Liverpool is Liverpool's food alliance, working towards the prevention and relief of poverty in Liverpool and its surrounding areas. We tell the stories of people who have experiences of food insecurity, we run a program of events and lead projects which connect, support and equip people and organisations to work towards good food for all.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£329,454	£282,881	-	-
2024-01-31	£543,432	£360,225	£319,287	5
2023-01-31	£204,314	£147,827	-	-
2022-01-31	£129,696	£50,103	-	-

Trustees

Name	Role	Appointed
Annette James		2021-07-15
Dr Charlotte Hardman		2022-10-04
Gary Stott		2022-10-04
KEVIN JAMES PEACOCK		2021-07-15
Marie Cecilia Reynolds		2021-07-15
Michelle Ann O'Dwyer		2022-10-04
Rev Andrew Cleary		2023-09-16
Verity Hall		2022-10-04
Victoria Collins		2022-10-04

FEEDING LIVERPOOL

England & Wales - Charity number 1195184

Accounts

FEEDING LIVERPOOL

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE
YEAR ENDING 31ST JANUARY 2025**

Charity Registration No. 1195184

FEEDING LIVERPOOL

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FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2025

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ending 31st January 2025.

The financial statements have been prepared in accordance with the charity's trust deed, 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

Feeding Liverpool connects and equips people and organisations in the city, as together we work to create a city where everyone can eat Good Food.

Our main aims are to:

- Bring together practitioners to share and shape good practice in relation to good food for all.
- Facilitate and deliver projects working towards good food for all, including distributing resources to food initiatives across the city.
- Draw on peoples' experiences within communities to contribute to and influence policy debates nationally and locally.
- Raise awareness and develop greater public understanding of food insecurity, food policy and related issues.

The outcomes we are working towards:

- Reduced levels of poverty and food insecurity in Liverpool
- Increased access to good food for residents across the city
- Reduced health inequalities and improved health outcomes for residents
- Improved pathways of support for residents experiencing food insecurity
- Improved communication and collaboration across the food support sector
- Residents, of all ages, can shape the local and national food systems
- Strong cross-sector partnerships working towards Good Food for All

OUR ACHIEVEMENTS AND PERFORMANCE IN 2024/25

Throughout 2024/25 we have seen a continued increase in the cost of living for local residents driven in part by high food inflation. This has exacerbated already high levels of food insecurity, meaning that demand for emergency food provision and other forms of community food initiatives has continued to grow. Feeding Liverpool has led the City's response, bringing together local activists, national and local organisations, Liverpool's anchor organisations and policy makers in a coordinated response.

Headlines from our performance in 2024/25, grouped by our areas of activity are:

Bringing together practitioners

We hosted gatherings focussed on bringing together emergency food providers, community food spaces and growers' networks.

Every quarter we facilitate Emergency Food network meetings to provide opportunities for our 74 plus members to collaborate, share best practice and develop new ways of working together to improve food support in Liverpool.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2025

We created and facilitated a new working group to strategically address the long-term sustainability and direction of emergency and community food provision in the region. We then facilitated a feasibility study, which has resulted in the creation of our Way Ahead project; this ongoing project continues to bring together organisations and individuals to explore the operations of food support in the city, with a view to increasing collaboration across the sector.

Equipping our Network

We have continued to work with local and national funders to ensure vital funds reach community food support organisations in the city.

- We distributed £1,344,143 through two rounds of the Household Support Fund to 79 organisations. The funding enabled them to continue, or enhance, their existing food provision across 117 sites.
- Together these organisations distributed on average 2,700 emergency food parcels, supported 5,200 community food space visits, and offered 4,000 community meals every week.
- £131,106 was distributed to Household Support Fund project partners to facilitate the provision of good food and fresh produce to targeted demographics, including individuals with disabilities, refugees and asylum seekers, kinship carers, and those experiencing acute food crises.

Facilitating and Delivering Projects:

The Healthy Boost Project

The Healthy Boost Project provides targeted support for people at acute risk of food insecurity. This year, the focus for support is toward pregnant women and families with young children on a low income, asylum seekers and refugees, and kinship carers.

The project helps provide regular food support for over 400 households, through the provision of vouchers as well as fresh fruit and vegetables.

The Winter Boost Project

We worked with six of our member organisations to boost 16,333 emergency food parcels with fresh fruits and vegetables during the winter months. Together, 14,188 people were supported, including 4,320 children.

The project provides locally sourced fruit, vegetables and eggs to support the health of households facing crisis during the winter months.

A Healthy Start for Liverpool

We have continued our programme of work to increase uptake of the Healthy Start scheme locally, and campaign for change nationally.

We continued to grow our network of Community Healthy Start Champions, bringing the total number of champions in our network to 222, who now promote the scheme across the city, and support pregnant women and families to sign up to the scheme. Our model of training has garnered interest from other localities including Knowsley, Cheshire East, Gloucestershire and Windsor & Maidenhead, with whom we have shared resources and information to further increase awareness and uptake of the scheme.

We produced a video entitled 'NHS Healthy Start Scheme – Liverpool' to support people with little or no awareness of the Scheme and provided BSL translation for the video to further enhance its accessibility to the public.

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The Queen of Greens

We partnered to re-establish and extend the Queen of Greens mobile greengrocers service, through which we have improved access to good food across Liverpool and Knowsley. The new stops on the route have been implemented to provide particular support to refugees, asylum seekers and families with young children as part of our Healthy Boost Project.

The bus has been visited 20,600 times over the last year.

The bus takes a route which visits neighbourhoods classed as 'food deserts', and brings fresh produce to residents of these areas, providing people with better opportunities to shop for nutritious food closer to their home or workplace.

The bus serves over 400 families each week. Customers can pay for their shopping with Alexandra Rose vouchers and Healthy Start cards. We have developed promotional materials and an online map for the Queen of Greens, which has been viewed 9,300 times this year.

Cooking courses

We delivered the Fed-Up Slow Cooker Train-the-Trainer Programme to equip 24 new community leaders with the resources to deliver courses across the city, supporting members of their communities to cook good food on a budget, try new foods, make new friends and save energy. The total number of trainers is now 82, each representing a different community or organisation.

We ran a Health & Wellbeing project to train and equip community leaders of venues associated with the Queen of Greens bus route, supporting them to influence and implement healthy eating in children's centres, community centres and asylum seeker support services. The courses they run are aimed at pregnant women and families with young children living in areas of high deprivation.

Campaigning, advocacy and public awareness

Good Food; Our Food

We developed the Good Food; Our Food photo exhibition to share powerful stories of what good food means to cultural communities across Liverpool. So far, the travelling exhibition has toured 30 plus community venues, accompanying workshops involving over 150 people, providing people from all walks of life the opportunity to engage with art and learn about and celebrate the different traditions and cultures surrounding good food.

Right to Grow Campaign

This year, Feeding Liverpool has held a series of events to connect local growers, engage policy makers and develop ideas which could support growing initiatives in the city.

Our Campaign Launch Picnic engaged 40 plus attendees to begin to learn and establish a right to Grow in Liverpool. We also hosted a conference to connect local growers with policy makers, facilitating discussions around sustainability and food strategies.

Without Access To Justice

We worked with the University of Liverpool's School of Law and Social Justice to produce a report exploring low-income employment rights, access to justice and food insecurity, with a series of targeted recommendations for key actors and institutions including national government, local authorities, employers, and food support organisations.

Over 100 people attended our two launch events for the report, and an academic article has since been published in the Journal of Poverty and Social Justice: the first ever peer-reviewed study of workers using foodbanks in the UK.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2025

Good Food for All Campaigns

We supported foodbank users, community groups and young people to contribute to and influence policy debates locally and nationally. We have worked extensively with local and national media to ensure the voices of those experiencing food insecurity, and those who work directly to combat food insecurity, are heard.

We have undertaken national policy engagement and campaigning including:

- Hosting local community meals to connect grassroots campaigners, providing opportunities for members to meet, identify issues, and begin to develop actions.
- Facilitating local action alongside three local MPs during the Free School Meals campaign week, including engaging with educators and parents as part of the Free School Meals National Tour. We have been recognised by the national campaign as a key partner in moving Free School Meals up the political agenda and will continue to support the campaign in 2025.

FINANCIAL REVIEW

Total income for the period was £329,454 (2024: £543,432) of which £250,752 (2024: £453,134), related to funding for projects upon which restrictions are placed.

Total expenditure for the period was £282,881 (2024: £360,225), leaving a surplus for the year of £46,573 (2024: £183,207).

At 31st January 2025 the Charitable Incorporated Organisation's reserves stood at £365,860 (2024: £319,287) of which £177,152 (2024: £198,835) represented restricted funds.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed and are satisfied that systems are in place to manage exposure to the major risks

RESERVES POLICY

The trustees have resolved to reserve a level of funds to allow for the orderly dissolution of the organisation should that be necessary.

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and six months running costs should no further funding be received

As at the end of the financial year the unrestricted funds totalled £188,708 less designated funds £40,000 (see note 8) leaves a balance of unrestricted reserves of £148,708. The Charitable Incorporated Organisation requires £2,253 for redundancy provision, £5,223 for six month running costs, total £7,486.

The trustees plans for the balance of the unrestricted reserves is to continue in operational existence for the foreseeable future, with the increased redundancy provision and increased running costs for year-end 2026, the creation of two new roles within the staff team, expanded events programme, new programmes of work associated with staff roles, and targeted projects as per the plans for the future.

PLANS FOR THE FUTURE

Feeding Liverpool remains in a strong position as it moves into 2025/26; our intention for the upcoming financial year is for steady growth as we build capacity to have more impact, prioritising increasing independent fundraising and raising our profile within the food sector more widely.

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The trustees plans for 2026 and onwards

- to implement staff salary uplifts, per the organisation's Staff Structure Policy, and continues its commitment to implement annual inflationary pay rises.
- to expand its current events programme, such as sponsoring Good Food Seminars which supplement Feeding Liverpool's work on food sustainability.
- Create two new programmes of work associated with the planned addition of new staff members; these will be associated with engagement with local food businesses and re-establishing the Good Food Community Advocacy and Policy Group.
- Continuation of Community Mobilisation.
- Continuation of targeted projects, including the Winter Boost project, and work associated with the Way Ahead project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Feeding Liverpool is a registered Charitable Incorporated Organisation (CIO), number 1195184 registered on 15th July 2021 under the terms of the Constitution 23rd June 2021.

The trustees will also continue to develop Feeding Liverpool's governance structures to ensure that they are fit for purpose for its extended role as Liverpool's Good Food Alliance. This will entail:

- Continuing the process of recruiting new trustees who can bring a wider range of skills, expertise, and experience to the trustee board
- Allocating specialist roles to designated trustees
- Creating sub-groups that can (i) undertake specific functions relating to the management of Feeding Liverpool and (ii) involve a wider range of people to focus on aspects of the Good Food Plan goals, such as research data, policy development and the inclusion of 'experts by experience'.

Feeding Liverpool's Trustees take overall responsibility for the good management of the charity. Operational responsibility is delegated to a Programme Director, who leads a small staff team in delivering the aims and objectives of the organisation.

Feeding Liverpool works in collaboration with other charities and community organisation across Liverpool in support of its aims and objectives.

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

There is no maximum number of charity trustees that may be appointed by the CIO.

Appointment of charity trustees

At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office, at every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three then the number nearest to one-third shall retire from office but if there is only one charity trustee, he or she shall retire.

The charity trustees to retire by rotation shall be who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

FEEDING LIVERPOOL
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2025

Information for new charity trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment

- (a) a copy of the current version of this constitution, and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Feeding Liverpool
Charity number	1195184
Address & Office	Unit 308 Vanilla Factory 39 Fleet Street, Liverpool L1 4AR
Trustees	The members of the Board of Trustees are as follows: Rev A Cleary V Collins V Hall Dr C Hardman A James MA O'Dwyer KJ Peacock (Chair) MC Reynolds G Stoll
Independent Examiner	Ying Huang FCCA c/o LCVS 151 Dale Street Liverpool L2 2AH
Bankers	The Co-operative Bank plc PO Box 250 Skelmersdale WN8 6WT

Signed on behalf of the Trustees



.....
KJ Peacock, Chair and Trustee

.....
16/10/25
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FEEDING LIVERPOOL

I report on the accounts of the Charitable Incorporated Organisation for the year ending 31st January 2025 which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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.

In connection with my examination, no matter has come to my attention:

Independent examiner's statement

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**



Relevant professional qualification or body: **FCCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **29/10/2025**

FEEDING LIVERPOOL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies	2a	46,879		46,879	58,175
Charitable activities	2b	-	250,752	250,752	473,457
Other income	2c	31,823	-	31,823	11,800
Total income		78,702	250,752	329,454	543,432
Expenditure on:					
Charitable activities	3	10,446	272,435	282,881	360,225
Total expenditure		10,446	272,435	282,881	360,225
Net income/(expenditure), net movement in funds		68,256	(21,683)	46,573	183,207
Total funds brought forward	8, 9	120,452	198,835	319,287	136,080
Total funds carried forward	7 - 9	188,708	177,152	365,860	319,287

The notes on pages 12 to 24 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

FEEDING LIVERPOOL

BALANCE SHEET AS AT 31ST JANUARY 2025

	Notes	31 st January 2025		31 st January 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		2,435		3,044
Current assets					
Debtors	5				
Cash at bank and in hand		366,743		317,823	
		-----		-----	
		366,743		317,823	
Current liabilities					
Creditors amounts falling due within one year	6	(3,318)		(1,580)	
		-----		-----	
Net current assets			363,425		316,243
			-----		-----
Total assets less current liabilities			365,860		319,287
			=====		=====
Funds:					
Unrestricted funds	7, 8		188,708		120,452
Restricted funds	7, 9		177,152		198,835
			-----		-----
			365,860		319,287
			=====		=====

Approved by Trustees on 11/8/25



.....
KJ Peacock, Chair and Trustee

Date 16/10/25

FEEDING LIVERPOOL

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST JANUARY 2025

	Notes	31 st January 2025	31 st January 2024
		£	£
Cash flows from operating activities			
Cash (used)/generated from operations	10	48,920	184,343
Investing activities			
Purchase of tangible fixed assets		(-)	(1,298)
		-----	-----
		--	
Net cash generated from in investing activities		(-)	(1,298)
Net cash generated from financing activities		-	-
		-----	-----
Net increase/(Decrease) in cash and cash equivalents		48,920	183,045
Cash and cash equivalents at beginning of year		317,823	134,778
		-----	-----
Cash and cash equivalents at end of year		366,743	317,823
		=====	=====

Represented by:

	31 st January 2025	31 st January 2024
	£	£
Cash at bank and in hand	366,743	317,823
	=====	=====

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Fixed Assets

Capital expenditure is treated as a fixed asset and depreciated in order to write off each asset over its estimated useful life:

Computer Equipment	20% Reducing Balance basis per annum
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Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

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.

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 receipts 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.

Derecognition of financial liabilities

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

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.

FEEDING LIVERPOOL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

The estimates and underlying assumptions are reviewed on an on-going 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.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and legacies				
Donations	39,967	-	39,967	58,175
General grants	6,912	-	6,912	-
	46,879	-	46,879	58,175
	=====	=====	=====	=====

Donations and legacies in 2024 relate wholly to unrestricted funds.

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

b. Charitable activities	£	£	£	£
Albert Hunt Trust	-	2,000	2,000	-
Alder Hey NHS Foundation Trust	-	-	-	96,504
Eleanor Rathbone charitable Trust	-	5,000	5,000	-
Feeding Britain	-	5,000	5,000	2,500
FFCC	-	1,000	1,000	-
Garfield Weston Foundation	-	20,000	20,000	-
Global Feedback	-	-	-	250
Liverpool City Council – Good Food Initiative	-	115,000	115,000	-
Liverpool City Council- Healthy Boost	-	-	-	120,000
-Liverpool City Council - Tackling Food Poverty	-	-	-	85,000
Liverpool City Council- Winter Boost	-	-	-	22,500
Liverpool Food Growers Network	-	-	-	500
Liverpool VSFSE Health and Wellbeing	-	16,392	16,392	-
Lord Leverhulme Charitable Trust	-	5,000	5,000	-
Mpac	-	-	-	22,040
National Lottery Community Fund	-	20,000	20,000	6,910
NHS Foundation Trust- Life Rooms	-	-	-	29,519
North West Housing	-	400	400	-
Onward Homes	-	-	-	20,000
Proven Family Trust	-	400	400	-
Rainford Trust	-	3,000	3,000	-
Sutton Croft- Holiday Activities & Food	-	-	-	5,232
Torus Foundation	-	13,000	7,000	11,332
Trussel Trust	-	44,560	44,560	51,110
	-----	-----	-----	-----
	-	250,752	250,752	473,457
	=====	=====	=====	=====

Charitable activities in 2024 related to £26,860 unrestricted funds and £446,597 restricted funds.

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
c. Other Income	2025	2025	2025	2024
	£	£	£	£
Project Fees	31,823	-	31,823	11,800
	=====	=====	=====	=====

Other income in 2024 related wholly to unrestricted funds.

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

3. Expenditure on Charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Provision of distribution of food to people in need & advancing education	187,275	95,606	282,881	360,225
	=====	=====	=====	=====

a. Analysed as follows:

	2025	2024
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	101,951	103,774
Pension	3,092	2,861
Events	6,026	9,468
Volunteer expenses	-	71
Healthy Boost Project	-	35,595
Project costs	76,206	161,791
	-----	-----
	187,275	313,560
	-----	-----

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

	2025	2024
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	28,220	24,439
Pension	786	632
Postage, Printing & Stationary	1,108	1,942
Telephone	435	-
Recruitment	558	18
Staff activities	609	-
Trustee activities	507	-
Website	252	-
Computer support	-	377
Consultancy	40,109	1,074
Monitoring and evaluation	1,660	-
Advertisement	606	3,920
Equipment	4,810	396
Rent	4,800	4,800
Insurance	2,169	1,836
Licenses & Subscriptions	1,304	1,283
Staff Travel and subsistence	1,664	2,568
Staff/Trustee Training	1,095	686
Refreshments	52	321
Room hire	10	-
Sundry	76	105
Finance support	2,115	-
Payroll fees	728	616
Accountancy	1,324	955
Depreciation	609	697
	-----	-----
	95,606	46,665
	-----	-----
Total expenditure on charitable activities	282,881	360,225
	=====	=====

£272,435 (2024: £329,889) of the above expenditure is restricted expenditure.

b. Staff costs	2025	2024
	£	£
Gross wages and salaries	123,467	122,146
Social security costs	6,704	6,067
Pension	3,878	3,493
	-----	-----
	134,049	131,706
	=====	=====

FEEDING LIVERPOOL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

c. Particulars of employees:

The average number of employees during the year 4.25 (2024: 4.67), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Charitable activities	4.3	4.7
	====	====

The Trustees are not remunerated for their services and are not included in the above number of employees.

4. Tangible fixed assets

Cost	Computer Equipment £	Total £
Balance as at 1 st February 2024	4,202	4,202
Additions during the year	-	-
	-----	-----
Balance at 31 st January 2025	4,202	4,202
	-----	-----
Accumulated Depreciation		
Balance as at 1 st February 2024	1,158	1,158
Charge for the year	609	609
	-----	-----
Balance at 31 st January 2025	1,767	1,767
	-----	-----
Net Book Value as at 31st January 2025	2,435	2,435
	=====	=====
Net Book Value as at 31st January 2024	3,044	3,044
	=====	=====

5. Debtors

There were no debtors as at 31st January 2025 (2024: Nil)

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,733	885
Pension	585	695
	-----	-----
	3,318	1,580
	=====	=====

FEEDING LIVERPOOL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

7. Analysis of net assets between Funds

2025	Tangible Fixed Assets	Net Current Assets	Total 2025
	£	£	£
Unrestricted Funds			
General Fund	-	148,708	148,708
 Designated Funds			
Emergency Food Response	-	15,000	15,000
Contingency	-	25,000	25,000
Strategic Development	-	-	-
	-----	-----	-----
		188,708	188,708
 Restricted Funds			
Albert Hunt Trust	-	2,000	2,000
Alder Hey NHS Foundation Trust	-	450	450
Eleanor Rathbone Charitable Trust	-	5,000	5,000
Global Feedback	-	5	5
Liverpool City Council – Good Food Initiative	-	97,452	97,452
Liverpool City Council - Tackling Food Poverty	1,289	-	1,289
Liverpool City Council- Winter Boost	-	2,041	2,041
Liverpool VSFSE Health and Wellbeing	-	9,335	9,335
Lord Leverhulme Charitable Trust	-	5,000	5,000
Mayoral Hardship Fund	242	-	242
Mpac	-	2,001	2,001
National Lottery Community Fund	-	3,954	3,954
North West Housing	-	400	400
Proven Family Trust	-	400	400
Rainford Trust	-	1,902	1,902
Sutton Croft- Holiday Activities & Food	-	80	80
Trussel Trust	904	44,697	45,601
	-----	-----	-----
	2,435	174,717	177,152
 Totals	 2,435	 363,425	 365,860
	=====	=====	=====

FEEDING LIVERPOOL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

2024	Tangible Fixed Assets	Net Current Assets	Total 2024
	£	£	£
Unrestricted Funds			
General Fund	-	120,452	120,452
Restricted Funds			
Alder Hey NHS Foundation Trust	-	17,261	17,261
Feedback	-	250	250
Feeding Britain	-	268	268
Food Power for Generation COVID	-	5,339	5,339
LCVS	-	4,929	4,929
Liverpool City Council- Healthy Boost	-	46,463	46,463
Liverpool City Council- Tackling Food Poverty	1,611	64,938	66,549
Liverpool City Council- Winter Boost	-	2,041	2,041
Mayoral Hardship Fund	302	-	302
Mpac	-	4,458	4,458
National Lottery Community Fund	-	2,779	2,779
NHS Foundation Trust- Life Rooms	-	4,500	4,500
Sutton Croft- Holiday Activities & Food	-	80	80
Torus Foundation	-	7,586	7,586
Trussel Trust	1,131	34,899	36,030
	3,044	195,791	198,835
Totals	3,044	316,243	319,287

8. Unrestricted funds

2025	Reserves at beginning of Year	Movements in the Year			Reserves at End of Year
		Income	Expenditure	Transfer Of Funds	
	£	£	£	£	£
General Fund	120,452	78,702	(10,446)	(40,000)	148,708
Designated Funds					
Emergency Food Response	-	-	-	15,000	15,000
Contingency Strategic Development	-	-	-	25,000	25,000
	120,452	78,702	(10,446)	-	188,708

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

2024	Reserves at beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	60,490	90,298	(30,336)	120,452

General Fund is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

Transfer of funds is the movement of the designated funds.

9. Restricted fund

2025	Reserves at beginning of year £	Movements in the Year		Reserves at end of year £
		Income £	Expenditure £	
Albert Hunt Trust	-	2,000	(-)	2,000
Alder Hey NHS Foundation Trust	17,261	-	(16,811)	450
Eleanor Rathbone Charitable Trust	-	5,000	(-)	5,000
Feeding Britain	268	5,000	(5,268)	-
FFCC	-	1,000	(1,000)	-
Food Power for Generation COVID	5,339	-	(5,339)	-
Garfield Weston Foundation	-	20,000	(20,000)	-
Global Feedback	250	-	(245)	5
LCVS	4,929	-	(4,929)	-
Liverpool City Council – Good Food Initiative	-	115,000	(17,548)	97,452
Liverpool City Council- Healthy Boost	46,463	-	(46,463)	-
Liverpool City Council- Tackling Food Poverty	66,549	-	(65,260)	1,289
Liverpool City Council- Winter Boost	2,041	-	(-)	2,041
Liverpool VSFSE Health and Wellbeing	-	16,392	(7,057)	9,335
Lord Leverhulme Charitable Trust	-	5,000	(-)	5,000
Mayoral Hardship Fund	302	-	(60)	242
Mpac	4,458	-	(2,457)	2,001
National Lottery Community Fund	2,779	20,000	(18,825)	3,954
NHS Foundation Trust- Life Rooms	4,500	-	(4,500)	-
North West Housing	-	400	(-)	400
Proven Family Trust	-	400	(-)	400
Rainford Trust	-	3,000	(1,098)	1,902
Sutton Croft- Holiday Activities & Food	80	-	(-)	80
Torus Foundation	7,586	13,000	(20,586)	-
Trussel Trust	36,030	44,560	(34,989)	45,601
	198,835	250,752	(272,435)	177,152

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

2024	Movements in the Year			Reserves at end of year £
	Reserves at beginning of year £	Income £	Expenditure £	
Alder Hey NHS Foundation Trust	-	96,504	(79,243)	17,261
Blackhawk Network	-	1,200	(1,200)	-
Citizens Advice Liverpool	-	4,007	(4,007)	-
Feeding Britain	293	2,500	(2,525)	268
Food Power for Generation COVID	5,339	-	-	5,339
Foundation School of Martial Arts	-	330	(330)	-
Global Feedback	-	250	-	250
LCVS	4,929	-	-	4,929
LFC Foundation	-	1,000	(1,000)	-
Liverpool City Council- Healthy Boost	-	120,000	(73,537)	46,463
Liverpool City Council- Tackling Food Poverty	22,185	85,000	(40,636)	66,549
Liverpool City Council- Winter Boost	482	22,500	(20,941)	2,041
Liverpool Food Growers Network	-	500	(500)	-
Mayoral Hardship Fund	378	-	(76)	302
Mpac	1,556	22,040	(19,138)	4,458
National Lottery Community Fund	-	6,910	(4,131)	2,779
NHS Foundation Trust- Life Rooms	-	29,519	(25,019)	4,500
Sutton Croft- Holiday Activities & Food	-	5,232	(5,152)	80
Torus Foundation	6,794	11,332	(10,540)	7,586
Trussel Trust	33,634	44,310	(41,914)	36,030
	75,590	453,134	(329,889)	198,835

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Albert Hunt Trust – Contribution towards the Queen of Greens mobile greengrocer.

Alder Hey NHS Foundation Trust- Funding for 'Good Food for All: making healthy eating accessible for low-income Families' Project (delivering five strands of work aimed at supporting people experiencing food insecurity).

Blackhawk Network- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables)

Citizens Advice Liverpool- Transfer of funding to cover fees for administration of Household Support Fund

Eleanor Rathbone Charitable Trust – Contribution towards the running of the mobile fruit and veg shop

Feeding Britain- Funding to support the Way Ahead Project (identifying options for a more coordinated approach to food supplies and food provision)

FFCC – Contribution to facilitate a local food conversation event.

Food Power for Generation COVID – Contribution towards emergency food provision

Foundation School of Martial Arts- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables)

FEEDING LIVERPOOL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

Garfield Weston Foundation – Contribution towards core costs

Global Feedback- Contribution towards staff training & wellbeing activity

LCVS – Contribution towards Emergency Food Provision & connecting the community

LFC Foundation- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables).

Liverpool City Council – Good Food Initiative – Contribution towards the provision of the Good Food Initiative services.

Liverpool City Council- Healthy boost- Funding for Healthy Boost Project (increasing uptake of fruit and vegetables for families without recourse to funding)

Liverpool City Council- Tackling Food Poverty - Contribution towards establishing a Food Alliance, develop the Good Food Plan and commence delivery

Liverpool City Council- Winter Boost - To boost foodbank parcels with fresh fruit and vegetables

Liverpool VSFSE Health and Wellbeing – Contribution towards the ‘Improving access to healthy food: Queen of Greens and cooking courses’ Project.

Lord Leverhulme Charitable Trust - Contribution towards core costs

Mayoral Hardship Fund - Contribution towards Emergency Food Provision & connecting the community

Mpac – Cost of Slow Cookers and ‘Train the Trainer’ in their use

National Lottery Community Fund – Funding for ‘Good Food; Our Food – Meet your Neighbours’ Project (photography & story project celebrating food across cultures)

NHS Foundation Trust- Life Rooms- Funding to support Queen of Greens mobile greengrocer

North West Housing – Contribution towards the Community Donation Point project.

Proven Family Trust - Contribution towards core costs

Rainford Trust – Contribution towards the ‘Kinship Carers’ project.

Sutton Croft- Holiday Activities & Food - Funding for Healthy Start training sessions and materials

Torus Foundation – To increase uptake of Healthy Start scheme in Liverpool, to develop the Culturally Appropriate Food project

Trussel Trust – To support activities, build campaigns, support the role of a Local Organiser to deliver activities

FEEDING LIVERPOOL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST JANUARY 2025

10. Cash generated from operations

	2025	2024
	£	£
Surplus for the year	46,573	183,207
Adjustments for:		
Depreciation	609	697
Movements in working capital:		
(Increase)/Decrease in debtors	-	-
Increase/(Decrease) in creditors	1,738	439
Cash generated from operations	48,920	184,343

11. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st January 2025 & 2024 (Nil).

12. Related Parties

Verity Hall a trustee was paid £5,250 during the year as a consultant covering CEO post on a temporary basis.

FEEDING LIVERPOOL

England & Wales - Charity number 1195184

Accounts

FEEDING LIVERPOOL

**ANNUAL REPORT & FINANCIAL
STATEMENTS FOR THE
YEAR ENDING 31ST JANUARY 2024**

Charity Registration No. 1195184

FEEDING LIVERPOOL

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FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ending 31st January 2024.

The financial statements have been prepared in accordance with the charity's trust deed, 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

Feeding Liverpool connects and equips people and organisations in the city, as together we work to create a city where everyone can eat Good Food.

Our main aims are to:

- Bring together practitioners to share and shape good practice in relation to good food for all.
- Facilitate and deliver projects working towards good food for all, including distributing resources to food initiatives across the city.
- Draw on peoples' experiences within communities to contribute to and influence policy debates nationally and locally.
- Raise awareness and develop greater public understanding of food insecurity, food policy and related issues.

The outcomes we are working towards:

- Reduced levels of poverty and food insecurity in Liverpool
- Increased access to good food for residents across the city
- Reduced health inequalities and improved health outcomes for residents
- Improved pathways of support for residents experiencing food insecurity
- Improved communication and collaboration across the food support sector
- Residents, of all ages, can shape the local and national food systems
- Strong cross-sector partnerships working towards Good Food for All

OUR ACHIEVEMENTS AND PERFORMANCE IN 2023/24

Throughout 2023 we have seen a continued increase in the cost of living for local residents driven in part by high food inflation. This has exacerbated already high levels of food insecurity, meaning that demand for emergency food provision and other forms of community food initiatives has continued to grow. Feeding Liverpool has led the City's response, bringing together local activists, national and local organisations, Liverpool's anchor organisations and policy makers in a coordinated response.

Headlines from our performance in 2023/24, grouped by our areas of activity are:

Bringing together practitioners

We hosted gatherings focussed on bringing together emergency food providers, community food spaces and growers' networks. In addition, we have focussed on supporting refugees and asylum seekers, and supporting the growth of community cooking initiatives.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

- We hosted 10 events to bring groups together around topics connected with Good Food for All.
- Over 160 individuals from 64 different organisations attended one or more of our events, fostering collaboration, communication and partnership working across the food support sector.

Equipping our Network

We have continued to work with local and national funders to ensure vital funds reach community food support organisations in the city.

- We distributed £1,056,000 of the Household Support Fund to 74 organisations. The funding enabled them to continue, or enhance, their existing food provision across 109 sites.
- Together these organisations distributed on average 2100 emergency food parcels, supported over 5000 community food space visits, and offered 2200 community meals every week.
- We worked with Feeding Britain to secure £64,500 from the Duchy of Lancaster Benevolent Fund to support 43 of our members who run community food spaces. By coordinating one application across our membership, we saved community organisations valuable time, enabling them to focus on providing good food to households experiencing a crisis.

Facilitating and Delivering Projects

The Healthy Boost Project

The Healthy Boost Project provides targeted support for people at acute risk of food insecurity. This year, the focus for support is toward pregnant women and families with young children on a low income, asylum seekers and refugees, and kinship carers.

As the project develops in 2024, our aim is to provide regular food support for over 285 households.

The Winter Boost Project

We worked with the five of our members to boost 7,723 emergency food parcels with fresh produce from January to March 2023.

The project provides locally sourced fruit, vegetables and eggs to support the health of households facing crisis during the winter months.

A Healthy Start for Liverpool

We continued to grow our network of Community Healthy Start Champions and developed a programme of work to increase uptake of the Healthy Start scheme locally, and campaign for change nationally.

We trained 61 new Community Healthy Start Champions, bringing the total number of champions in our network to 187, who now promote the scheme across the city, and support pregnant women and families to sign up to the scheme. Our model of training has garnered interest from other localities including Greater Manchester/Salford and Nottingham, who are looking to replicate the programme in their areas.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

We issued promotional material to community food spaces and Holidays Activities and Food Programme organisations, and promoted the scheme via local print and radio media outlets. We also campaigned alongside Members of Parliament for a move towards automatic registration and to increase the value of Healthy Start card payments.

The Queen of Greens

We partnered to re-establish and extend the Queen of Greens mobile greengrocers service, through which we have improved access to good food across Liverpool and Knowsley. We have added new stops onto the route to particularly support refugees and asylum seekers, and families with young children as part of our Healthy Boost project.

The bus has been visited 16,900 times over the last year.

The bus takes a route which visits neighbourhoods classed as 'food deserts', and brings fresh produce to residents of these areas, providing people with better opportunities to shop for nutritious food closer to their home or workplace.

The bus serves over 400 families each week. Customers can pay for their shopping with Alexandra Rose vouchers and Healthy Start cards. We have developed promotional materials and an online map for the Queen of Greens, which has been viewed 4400 times this year.

The Fed-Up slow cooker courses

We delivered the Fed-Up Slow Cooker Train-the-Trainer Programme to equip community members with the resources to support households in their communities to cook good food on a budget.

30 new community leaders were trained to deliver cooking courses in their community, bringing the total number of trainers to 58, each representing a different community or organisation. Each new trainer was given 10 slow cookers to support them to deliver their first courses.

So far, over 38 courses have been delivered by community leaders across the city, supporting over 300 members of their communities to cook good food on a budget, try new foods, make new friends and save energy.

Campaigning, advocacy and public awareness

Good Food; Our Food

We developed the Good Food; Our Food photo exhibition to share powerful stories of what good food means to cultural communities across Liverpool. So far, the travelling exhibition has toured more than ten community venues, providing people from all walks of life the opportunity to engage with art and learn about and celebrate the different traditions and cultures surrounding good food.

Young People and Food Citizenship

We hosted workshops with 31 young people to explore themes of food citizenship and develop young people's confidence to use their voice to speak out for change. The young people were supported explore photography, collage and cooking, to become more politically aware and engaged in issues of social justice related to food security.

Good Food for All Campaigns

We supported foodbank users, community groups and young people to contribute to and influence policy debates locally and nationally. We have worked extensively with local and national media to

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

ensure the voices of those experiencing food insecurity, and those who work directly to combat food insecurity, are heard.

We have undertaken national policy engagement and campaigning including:

- Facilitating local action for the Free School Meals campaign week including parent forums and food pantry activities
- Supporting two of our Food Justice campaigners to attend the Downing Street letter hand-in and oversee the delivery of over 60 letters written by local primary school pupils
- Mobilising local support for the Right to Food campaign through organizing banner making sessions at food pantries in the lead up to the Right to Food Hunger March.

Grassroots Campaigners

We have brought together volunteers and members from across the network through community meal events, providing opportunities for members to meet one another, identify issues and begin to develop activities and actions.

From these events, we have developed a local Free School Meal campaigns group and launched our Food Ambassador drive; seeking individuals to become ambassadors for Good Food in their communities.

We continue to work with these group and individuals to identify barriers to accessing good food, understand problems or representational issues in their areas and communities, and engage the public and stakeholders in tackling these issues.

FINANCIAL REVIEW

Total income for the period was £543,432 (2023: £204,314) of which £453,134 (2023: £151,698), related to funding for projects upon which restrictions are placed.

Total expenditure for the period was £360,225 (2023: £147,827), leaving a surplus for the year of £183,207 (2023: £56,487).

At 31st January 2024 the Charitable Incorporated Organisation's reserves stood at £319,287 (2023: £136,080) of which £198,835 (2023: £75,590) represented restricted funds.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed and are satisfied that systems are in place to manage exposure to the major risks

RESERVES POLICY

The trustees have resolved to reserve a level of funds to allow for the orderly dissolution of the organisation should that be necessary.

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and one month running costs, building up to 3 months' running costs over time should no further funding be received

As at the end of the financial year the unrestricted funds totalled £120,452. The Charitable Incorporated Organisation requires £1,552 for redundancy provision, £7,584 for three month running costs, leaving surplus free reserves of £112,716.

FEEDING LIVERPOOL TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

PLANS FOR THE FUTURE

This is the third full financial year of Feeding Liverpool as a registered charity. This year has represented a year of growth and this is reflected in our finances.

Our income has grown from £204,314 to £543,432 as we have taken on new project staff and expanded our role in distributing resources.

Feeding Liverpool remains in a strong position as it moves into 2024/25. Our intention for 2024/25 is for steady growth as we build capacity to have more impact.

The priority for this year is increasing independent fundraising and to raise our profile within the food sector more widely.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees will also continue to develop Feeding Liverpool's governance structures to ensure that they are fit for purpose for its extended role as Liverpool's Good Food Alliance. This will entail:

- Continuing the process of recruiting new trustees who can bring a wider range of skills, expertise, and experience to the trustee board
- Allocating specialist roles to designated trustees
- Creating sub-groups that can (i) undertake specific functions relating to the management of Feeding Liverpool and (ii) involve a wider range of people to focus on aspects of the Good Food Plan goals, such as research data, policy development and the inclusion of 'experts by experience';

Feeding Liverpool is a registered Charitable Incorporated Organisation (CIO), number 1195184 registered on 15th July 2021 under the terms of the Constitution 23rd June 2021.

Feeding Liverpool's Trustees take overall responsibility for the good management of the charity. Operational responsibility is delegated to a Programme Director, who leads a small staff team in delivering the aims and objectives of the organisation.

Feeding Liverpool works in collaboration with other charities and community organisation across Liverpool in support of its aims and objectives.

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

There is no maximum number of charity trustees that may be appointed by the CIO.

Appointment of charity trustees

At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office, at every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three then the number nearest to one-third shall retire from office but if there is only one charity trustee, he or she shall retire.

The charity trustees to retire by rotation shall be who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Information for new charity trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

FEEDING LIVERPOOL
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2024

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts

REFERENCE AND ADMINISTRATIVE DETAILS

Name FEEDING LIVERPOOL

Charity number 1195184

Address & Office 16 Larkhill Lane,
Clubmoor
England,
L139BR

Trustees The members of the Board of Trustees are as follows:
Andrew Cleary (Appointed 16th October 2023)
Ms Annette James
Dr Charlotte Hardman
Mr Gary Stott
Mr Kevin Peacock (Chair)
Ms Marie Reynolds
Miss Michelle Ann O'Dwyer
Ms Victoria Collins
Miss Verity Hall

Independent Examiner Mrs Ying Huang, FCCA
c/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers The Co-operative Bank plc,
PO Box 250,
Skelmersdale,
WN8 6WT

Signed on behalf of the Trustees


.....
Mr Kevin Peacock, Chair of Trustees

10/1/24
.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FEEDING LIVERPOOL

I report on the accounts of the Charitable Incorporated Organisation for the period from 1st February 2023 to 31st January 2024 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

In connection with my examination, no matter has come to my attention:


(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Signed by: 
DF051AE92EBD486

Relevant professional qualification or body: **FCCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

9/11/2024

Dated:

FEEDING LIVERPOOL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies	2a	51,638	6,537	58,175	15,083
Charitable activities	2b	26,860	446,597	473,457	178,698
Other income	2c	11,800	-	11,800	10,533
Total income		90,298	453,134	543,432	204,314
Expenditure on:					
Charitable activities	3	30,336	329,889	360,225	147,827
Total expenditure		30,336	329,889	360,225	147,827
Net income, net movement in funds		59,962	123,245	183,207	56,487
Total funds brought forward	8, 9	60,490	75,590	136,080	79,593
Total funds carried forward	7 - 9	120,452	198,835	319,287	136,080

The notes on pages 12 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

FEEDING LIVERPOOL
BALANCE SHEET AS AT 31ST JANUARY 2024

	Notes	31 st January 2024		31 st January 2023	
Fixed assets		£	£	£	£
Tangible fixed assets	4		3,044		2,443
Current assets					
Debtors	5	-	-	-	-
Cash at bank and in hand		317,823		134,778	
		<u>317,823</u>		<u>134,778</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,580)		(1,141)	
		<u>(1,580)</u>		<u>(1,141)</u>	
Net current assets			<u>316,243</u>		<u>133,637</u>
Total assets less current liabilities			<u>319,287</u>		<u>136,080</u>
			=====		=====
Funds:					
Unrestricted funds	7, 8		120,452		60,490
Restricted funds	7, 9		198,835		75,590
			<u>319,287</u>		<u>136,080</u>
			=====		=====

Approved by Trustees on 23/7/2024

W Peacock

.....
 Mr Kevin Peacock, Chair of Trustees

10/9/24
 Date

FEEDING LIVERPOOL
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST JANUARY 2024

	Notes	31 st January 2024		31 st January 2023	
		£	£	£	£
Cash flows from operating activities					
Cash (used)/generated from operations	10		184,343		57,787
Investing activities					
Purchase of tangible fixed assets		(1,298)		(850)	
Net cash generated from in investing activities			(1,298)		(850)
Net cash generated from financing activities			-		-
Net increase/(Decrease) in cash and cash equivalents			183,045		56,937
Cash and cash equivalents at beginning of year			134,778		77,841
Cash and cash equivalents at end of year			317,823		134,778

Represented by:

	31 st January 2024	31 st January 2023
	£	£
Cash at bank and in hand	317,823	134,778

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Fixed Assets

Capital expenditure is treated as a fixed asset and depreciated in order to write off each asset over its estimated useful life:

Computer Equipment	20% Reducing Balance basis per annum
--------------------	--------------------------------------

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

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.

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 receipts 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.

Derecognition of financial liabilities

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

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 on-going 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.

FEEDING LIVERPOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024**

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and legacies				
Donations	51,638	6,537	58,175	15,083
	=====	=====	=====	=====
b. Charitable activities	£	£	£	£
Alder Hey NHS Foundation Trust	-	96,504	96,504	-
Citizens Advice Liverpool	-	-	-	3,000
Childwall Open Spaces	-	-	-	1,000
Feeding Britain	-	2,500	2,500	-
Feedback	-	250	250	-
Sutton Croft- Holiday Activities & Food	-	5,232	5,232	-
LCVS	-	-	-	3,000
LCVS – Mushroom Fund	-	-	-	3,000
Liverpool City Council- Healthy Boost	-	120,000	120,000	-
Liverpool City Council- Winter Boost	-	22,500	22,500	5,075
Liverpool City Council- Pandemic Pledge	-	85,000	85,000	65,000
Liverpool Food Growers Network	-	500	500	-
Merseyside Play- Fed Up Slow Cookers	-	22,040	22,040	2,735
Onward Homes	20,000	-	20,000	20,000
National Lottery Community Fund	-	6,910	6,910	-
NHS Foundation Trust- Life Rooms	-	29,519	29,519	-
The Trussel Trust	6,800	44,310	51,110	55,888
Torus Foundation	-	11,332	11,332	20,000
	-----	-----	-----	-----
	26,860	446,597	473,457	178,698
	=====	=====	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

c. Other Income	£	£	£	£
Project Fees	11,800		11,800	10,533
	=====	=====	=====	=====

3. Expenditure on Charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Provision of distribution of food to people in need & advancing education	313,560	46,665	360,225	147,827
	=====	=====	=====	=====

a. Analysed as follows:

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	103,774	73,605
Pension	2,861	1,424
Volunteer expenses	71	-
Healthy Boost Project	35,595	-
Project Partner Contracts	161,791	38,134
Events	9,468	3,517
Grants / Funding	-	5,700
	-----	-----
	313,560	122,380
<i>Support & Governance costs:</i>	£	£
Staff salary costs	24,439	10,016
Pension	632	534
Pension Admin Fee	-	400
Postage, Printing & Stationary	1,942	1,169
Repairs & Renewals	-	3,441
Payroll fees	616	571
Accountancy	955	800
IT	377	510
Fundraising	1,074	-
Advertisement	3,920	-
Equipment	396	-
Rent	4,800	2,400
Insurance	1,836	1,948
Licenses & Subscriptions	1,283	1,426
Staff Travel	2,568	483
Staff / Trustee Training	686	751
Hospitality	321	162
Recruitment	18	110
Sundry	105	265
Depreciation	697	461
	-----	-----
	46,665	25,447
	-----	-----
Total expenditure on charitable activities	360,225	147,827
	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

£329,889 of the above expenditure is restricted expenditure.

b. Staff costs	2024	2023
	£	£
Gross wages and salaries	122,146	82,039
Social security costs	6,067	1,582
Pension	3,493	1,958
	131,706	85,579
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	4.7	3.5
	===	===

The Trustees are not remunerated for their services and are not included in the above number of employees.

4. Debtors

There were no debtors as at 31st January 2024 (2023 Nil)

5. Tangible fixed assets

Cost	Computer Equipment £	Total £
Balance as at 31 st January 2023	2,904	2,904
Additions during the year	1,298	1,298
	4,202	4,202
	-----	-----
Accumulated Depreciation		
Balance as at 31 st January 2023	461	461
Charge for the year	697	697
	1,158	1,158
	-----	-----
Net Book Value as at 31st January 2024	3,044	3,044
	=====	=====
Net Book Value as at 31st January 2023	2,443	2,443
	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,580	1,141
	=====	=====

7. Analysis of net assets between Funds

2024	Tangible Fixed Assets	Net Current Assets	Total 2024
	£	£	£
Unrestricted Funds			
General Fund	-	120,452	120,452
Restricted Funds			
Alder Hey NHS Foundation Trust	-	17,261	17,261
Feeding Britain	-	268	268
Food Power for Generation COVID	-	5,339	5,339
Feedback	-	250	250
Sutton Croft- Holiday Activities & Food	-	80	80
LCVS	-	4,929	4,929
Liverpool City Council- Healthy Boost	-	46,463	46,463
Liverpool City Council- Winter Boost	-	2,041	2,041
Liverpool City Council- Mayoral Pledge	302	-	302
Liverpool City Council- Pandemic Pledge	1,611	64,938	66,549
Merseyside Play- Fed Up Slow Cookers	-	4,458	4,458
National Lottery Community Fund	-	2,779	2,779
NHS Foundation Trust- Life Rooms	-	4,500	4,500
The Trussel Trust	1,131	34,899	36,030
Torus Foundation	-	7,586	7,586
	-----	-----	-----
	3,044	195,791	198,835
	-----	-----	-----
Totals	3,044	316,243	319,287
	=====	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	-	60,490	60,490
Restricted Funds			
LCVS	-	4,929	4,929
Liverpool City Council	378	-	378
Pandemic Pledge LCC	816	21,369	22,185
Fed Up Slow Cookers	-	1,556	1,556
Feeding Britain	-	293	293
Food Power for Generation COVID	-	5,339	5,339
The Trussel Trust	1,249	32,385	33,634
Torus Foundation	-	6,794	6,794
Winter Boost	-	482	482
	2,443	73,147	75,590
Totals	2,443	133,637	136,080

8. Unrestricted funds

2024	<u>Movements in the Year 2024</u>			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
General Fund	60,490	90,298	(30,336)	120,452
	=====	=====	=====	=====
2023	<u>Movements in the Year 2023</u>			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
General Fund	7,874	52,616	-	60,490
	=====	=====	=====	=====

General Fund is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

FEEDING LIVERPOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024****9. Restricted funds**

	<u>Movements in the year ended 2024</u>			
	Funds at beginning of year	Income	Expenditure	Funds at end of year
	£	£	£	£
Alder Hey NHS Foundation Trust	-	96,504	(79,243)	17,261
Blackhawk Network	-	1,200	(1,200)	-
Citizens Advice Liverpool	-	4,007	(4,007)	-
Feeding Britain	293	2,500	(2,525)	268
Food Power for Generation COVID	5,339	-	-	5,339
Foundation School of Martial Arts	-	330	(330)	-
Feedback	-	250	-	250
Sutton Croft- Holiday Activities & Food	-	5,232	(5,152)	80
LCVS	4,929	-	-	4,929
LFC Foundation	-	1,000	(1,000)	-
Liverpool City Council- Healthy Boost	-	120,000	(73,537)	46,463
Liverpool City Council- Winter Boost	482	22,500	(20,941)	2,041
Liverpool City Council- Mayoral	378	-	(76)	302
Liverpool City Council- Pandemic Pledge	22,185	85,000	(40,636)	66,549
Liverpool Food Growers Network	-	500	(500)	-
Merseyside Play- Fed Up Slow Cookers	1,556	22,040	(19,138)	4,458
National Lottery Community Fund	-	6,910	(4,131)	2,779
NHS Foundation Trust- Life Rooms	-	29,519	(25,019)	4,500
The Trussel Trust	33,634	44,310	(41,914)	36,030
Torus Foundation	6,794	11,332	(10,540)	7,586
	75,590	453,134	(329,889)	198,835
	=====	=====	=====	=====

FEEDING LIVERPOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024**Movements in the year ended 2023

	Funds at beginning of year £	Income £	Expenditure £	Funds at end of year £
Merseyside Play- Fed Up Slow Cookers	-	2,735	(1,179)	1,556
Feeding Britain	11,500	-	(11,207)	293
Food Power for Generation COVID	5,339	-	-	5,339
LCVS	13,321	3,000	(11,392)	4,929
Liverpool City Council- Mayoral	41,086	-	(40,708)	378
Liverpool City Council-Pandemic Pledge	-	65,000	(42,815)	22,185
The Trussel Trust	473	55,888	(22,727)	33,634
Torus Foundation	-	20,000	(13,206)	6,794
Liverpool City Council- Winter Boost	-	5,075	(4,593)	482
	<u>71,719</u>	<u>151,698</u>	<u>(147,827)</u>	<u>75,590</u>
	=====	=====	=====	=====

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Alder Hey NHS Foundation Trust- Funding for 'Good Food for All: making healthy eating accessible for low-income Families' Project (delivering five strands of work aimed at supporting people experiencing food insecurity)

Blackhawk Network- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables)

Citizens Advice Liverpool- Transfer of funding to cover fees for administration of Household Support Fund

Feeding Britain- Funding to support the Way Ahead Project (identifying options for a more coordinated approach to food supplies and food provision)

Food Power for Generation COVID – Contribution towards emergency food provision

Foundation School of Martial Arts- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables)

Feedback- Contribution towards staff training & wellbeing activity

Sutton Croft- Holiday Activities & Food - Funding for Healthy Start training sessions and materials

LCVS – Contribution towards Emergency Food Provision & connecting the community

LFC Foundation- Contribution towards Winter Boost project (to boost foodbank parcels with fresh fruit and vegetables)

Liverpool City Council- Healthy boost- Funding for Healthy Boost Project (increasing uptake of fruit and vegetables for families without recourse to funding)

Liverpool City Council- Winter Boost - To boost foodbank parcels with fresh fruit and vegetables

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2024

Liverpool City Council- Mayoral - Contribution towards Emergency Food Provision & connecting the community

Liverpool City Council- Pandemic Pledge- Contribution towards establishing a Food Alliance, develop the Good Food Plan and commence delivery

Merseyside Play- Fed Up Slow Cookers – Cost of Slow Cookers and 'Train the Trainer' in their use

National Lottery Community Fund – Funding for 'Good Food; Our Food – Meet your Neighbours' Project (photography & story project celebrating food across cultures)

NHS Foundation Trust- Life Rooms- Funding to support Queen of Greens mobile greengrocer

The Trussel Trust – To support activities, build campaigns, support the role of a Local Organiser to deliver activities

Torus Foundation – To increase uptake of Healthy Start scheme in Liverpool, to develop the Culturally Appropriate Food project

10. Cash generated from operations

	2024	2023
	£	£
Surplus for the year	183,207	56,487
Adjustments for:		
Depreciation	697	461
Movements in working capital:		
(Increase)/Decrease in debtors		473
Increase/(Decrease) in creditors	439	366
	-----	-----
Cash generated from operations	184,343	57,787
	=====	=====

11. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st January 2024 & 2023 (Nil).

12. Related Parties

There were no material related party transactions during this year ended which require disclosure.

FEEDING LIVERPOOL

England & Wales - Charity number 1195184

Accounts

FEEDING LIVERPOOL

**UNAUDITED ANNUAL REPORT & FINANCIAL
STATEMENTS FOR THE YEAR ENDING 31ST
JANUARY 2023**

Charity Registration No. 1195184

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FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the year ending 31st January 2023.

The financial statements have been prepared in accordance with the charity's trust deed, 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The objects of Feeding Liverpool are the prevention and relief of poverty in Liverpool for public benefit in particular by (i) co-ordinating and developing services such as distributing food to people in need; (ii) advancing the education of the public by raising awareness of the issue and extent of food poverty in Liverpool and surrounding areas; and (iii) supporting other organisations (financially or otherwise) working to prevent or relieve poverty in Liverpool and environs.

In shaping our objectives and aims, Feeding Liverpool's Trustees have considered the Charity Commission's guidance on public benefit.

Feeding Liverpool connects and equips people and organisations in the city, as we work together to create a city where everyone can eat Good Food.

Our main aims are to:

- Bring together practitioners to share and shape good practice in relation to good food for all.
- Facilitate and deliver projects working towards good food for all, including distributing resources to food initiatives across the city.
- Draw on peoples' experiences within communities to contribute to and influence policy debates nationally and locally.
- Raise awareness and develop greater public understanding of food insecurity, food policy and related issues.

ACHIEVEMENTS AND PERFORMANCE

Throughout 2022 we have seen an increase in the cost of living for local residents driven in part by high food inflation. This has exacerbated already high levels of food insecurity, meaning that demand for emergency food provision and other forms of community food initiatives has grown significantly. Feeding Liverpool has led the City's response, bringing together local activists, national and local organisations, Liverpool's anchor organisations and policy makers in a coordinated response. Headlines from our performance in 2022/23, grouped by our areas of activity are:

Bringing together practitioners

Gatherings focussed on bringing together emergency food providers, community food spaces and growers' networks. In addition, we have focussed on supporting refugees and asylum seekers, and supporting the growth of community cooking initiatives.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

- We hosted 11 events to bring groups together around topics connected with Good Food for All.
- 92 different organisations attended one or more of our events, sharing their expertise with each other.
- We also introduced over 1000 people to the work of Liverpool's Good Food Plan, with leaders from elsewhere in the UK looking to replicate this piece of work.

We raised the financial concerns of the sector to Liverpool City Council's Poverty Action Group and were subsequently asked to distribute a portion of the Household Support Fund to support emergency food providers and community food spaces across Liverpool.

- We distributed £368,000 of the Household Support Fund to 40 organisations. The funding enabled them to continue, or enhance, their existing food provision.
- Together these organisations distributed on average 1720 emergency food parcels, supported 3540 community food space visits, and offered 2450 community meals every week.
- We also supported three organisations to access Feeding Britain's Community Food Fund, which enabled each organisation to develop and to extend their community food provision.

Facilitating and Delivering Projects

A Healthy Start for Liverpool

- We established and led a city-wide programme of work to increase awareness and uptake of the scheme locally, and campaign for change nationally.
- We co-produced 'A Healthy Start for Liverpool' research report which included local and national recommendations for increasing uptake of the scheme. From this, a key recommendation was acted upon with the establishment of Liverpool's Healthy Start Working Group.
- We trained 117 new Community Healthy Start Champions, who now promote the scheme across the city, and support pregnant women and families to sign up to the scheme. Our model of training has been replicated by Feeding Bradford, and other food alliances and local authorities are looking to replicate the training in 2023.
- We issued promotional material to community food spaces and Holidays Activities and Food Programme organisations and promoted the scheme via local print and radio media outlets. We also campaigned alongside Members of Parliament for a move towards automatic registration and to increase the value of Healthy Start card payments.

The Queen of Greens

- We partnered to re-establish and extend the Queen of Greens mobile greengrocers service, through which we have improved access to good food across Liverpool and Knowsley.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

- The bus takes a route which visits neighbourhoods classed as 'food deserts', and brings fresh produce to residents of these areas, providing people with better opportunities to shop for nutritious food closer to their home or workplace.
- The bus serves over 400 families each week. Customers can pay for their shopping with Alexandra Rose vouchers and Healthy Start cards. We have developed promotional materials and an online map for the Queen of Greens, which has been viewed 2,500 times since its launch in August.

The Fed-Up slow cooker courses

- We delivered the Fed-Up Slow Cooker Train-the-Trainer Programme to equip community members with the resources to support households in their communities to cook good food on a budget.
- Across three training sessions, 28 community leaders completed the training.
- We gave each new trainer 10 slow cookers to support them to deliver their first courses, many of whom have since begun to deliver the courses in their communities.

Campaigning, advocacy and public awareness

Feeding Liverpool worked in partnership to produce the documentary film *Made in Liverpool: This Land is our land*, which tells the story of Kensington Fields Community Association.

We supported foodbank users, community groups and young people to contribute to and influence policy debates locally and nationally. We equipped young people to engage in local campaigning through the National Citizens Service programme. With our support, young people in Merseyside developed social action projects around improving access to healthy and sustainable food.

We have worked extensively with local and national media to ensure the voices of those experiencing food insecurity, and those who work directly to combat food insecurity, are heard. We sent five community leaders, including those with first-hand experience of food insecurity, on a media training programme to support them to feel confident sharing their experiences and insights in front of the broadcast media.

We have undertaken national policy engagement and campaigning including:

- Supporting two of Liverpool's Members of Parliament as they championed for changes to The Healthy Start Scheme and Free School Meals in the Houses of Parliament.
- Facilitating the engagement of foodbank users and organisations to submit responses to the All-Party Parliamentary Group inquiry into ending the need for foodbanks.
- Working with our local Trussell Trust networks to support the Trussell Trust Day of Action, facilitating the support of four of Liverpool's Members of Parliament and the Mayor of Liverpool.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

FINANCIAL REVIEW

Total income for the period was £204,314 (2022: £129,696)

Total expenditure for the period was £ 147,827 (2022: £50,103), leaving a surplus for the year of £56,487 (2022: £79,593).

At 31st January 2023 the Charitable Incorporated Organisation's reserves stood at £136,080 (2022: £79,593) of which £75,590 (2022: £71,719) represented restricted funds.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed and are satisfied that systems are in place to manage exposure to the major risks

RESERVES POLICY

The trustees have resolved to reserve a level of funds to allow for the orderly dissolution of the organisation should that be necessary.

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and one month running costs, building up to 3 months' running costs over time should no further funding be received

As at the end of the financial year the unrestricted funds totalled £60,490. The Charitable Incorporated Organisation requires £nil for redundancy provision, £36,957 for three month running costs.

PLANS FOR THE FUTURE

This is the first full financial year of Feeding Liverpool as a Charitable Incorporated Organisation. This year has represented a year of growth, and this is reflected in our finances.

Our income has grown from £129,696 to £204,314 as we have taken on new project staff and expanded our role in distributing resources.

Feeding Liverpool remains in a strong position as it moves into 2023/24. Our intention for 2023/24 is for steady growth as we build capacity to have more impact.

The priority for this year is increasing independent fundraising and to raise our profile within the food sector more widely.

We are grateful to our main funders Liverpool City Council (and the Public Health Team), LCVS, Torus Foundation, the Trussell Trust, LCR Housing and Hawksmoor Restaurant for their support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees will also continue to develop Feeding Liverpool's governance structures to ensure that they are fit for purpose for its extended role as Liverpool's Good Food Alliance. This will entail:

- Continuing the process of recruiting new trustees who can bring a wider range of skills, expertise, and experience to the trustee board
- Allocating specialist roles to designated trustees
- Creating sub-groups that can (i) undertake specific functions relating to the management of Feeding Liverpool and (ii) involve a wider range of people to focus on aspects of the Good Food Plan goals, such as research data, policy development and the inclusion of 'experts by experience';

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

Feeding Liverpool is a registered Charitable Incorporated Organisation (CIO), number 1195184 registered on 15th July 2021 under the terms of the Constitution 23rd June 2021.

Feeding Liverpool's Trustees take overall responsibility for the good management of the charity. Operational responsibility is delegated to a Programme Director, who leads a small staff team in delivering the aims and objectives of the organisation.

Feeding Liverpool works in collaboration with other charities and community organisation across Liverpool in support of its aims and objectives.

The first charity trustees are as follows and are appointed for the following terms: –

Rev. Dr Christopher Fallon

Dr Hilary Russell

Ms Annette James

Mr Kevin Peacock

Ms Marie Reynolds

Mr David Stirrup

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

There is no maximum number of charity trustees that may be appointed by the CIO.

Appointment of charity trustees

At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office, at every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three then the number nearest to one-third shall retire from office but if there is only one charity trustee, he or she shall retire.

The charity trustees to retire by rotation shall be who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Information for new charity trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDING 31ST JANUARY 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name FEEDING LIVERPOOL

Charity number 1195184

Address & Office 16 Larkhill Lane,
Clubmoor
England,
L139BR

Trustees The members of the Board of Trustees are as follows:

Rev. Dr Christopher Fallon (Appointed 15th July 2021)
(Co-Chair)

Ms Annette James (Appointed 15th July 2021)

Mr Kevin Peacock (Appointed 15th July 2021)
(Co-Chair)

Ms Marie Reynolds (Appointed 15th July 2021)

Ms Victoria Collins (Appointed 4th October 2022)

Dr Charlotte Hardman (Appointed 4th October 2022)

Miss Verity Hall (Appointed 4th October 2022)

Mr Gary Stott (Appointed 4th October 2022)

Miss Michelle Ann O'Dwyer (Appointed 4th October 2022)

Dr Hilary Russell (Co-Chair) (Resigned December 2022)

Mr David Stirrup (Resigned December 2022)

Independent Examiner Paula Sanchez, ACCA
c/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers The Co-operative Bank plc,
PO Box 250,
Skelmersdale,
WN8 6WT

Signed on behalf of the Trustees



.....
Rev. Dr Christopher Fallon, Trustee

..... 01.09.2023

Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FEEDING LIVERPOOL

I report on the accounts of the Charitable Incorporated Organisation for the period from 1st February 2022 to 31st January 2023 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

In connection with my examination, no matter has come to my attention:

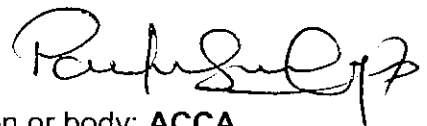
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **3rd October 2023**

FEEDING LIVERPOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds Period from 15.07.21 to 31.01.22
		Year Ending 31.01.23			
Income and Endowments from:		£	£	£	£
Donations and legacies	2a	15,083		15,083	9,223
Charitable activities	2b	27,000	151,698	178,698	120,473
Other income	2d	10,533	-	10,533	-
		-----	-----	-----	-----
Total income		52,616	151,698	204,314	129,696
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	3	-	147,827	147,827	50,103
		-----	-----	-----	-----
Total expenditure		-	147,827	147,827	50,103
		-----	-----	-----	-----
Net income, net movement in funds		52,616	3,871	56,487	79,593
		-----	-----	-----	-----
Total funds brought forward	8, 9	7,874	71,719	79,593	-
		-----	-----	-----	-----
Total funds carried forward	7 - 9	60,490	75,590	136,080	79,593
		=====	=====	=====	=====

The notes on pages 11 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

FEEDING LIVERPOOL
BALANCE SHEET AS AT 31ST JANUARY 2023

	Note	31 st January 2023		31 st January 2022	
	s	£	£	£	£
Fixed assets					
Tangible fixed assets	4		2,443		2,054
Current assets					
Debtors	5	-		473	
Cash at bank and in hand		134,778		77,841	
		-----		-----	
		134,778		78,314	
Current liabilities					
Creditors: amounts falling due within one year	6	1,141		775	
		-----		-----	
Net current assets			133,637		77,539
			-----		-----
Total assets less current liabilities			136,080		79,593
			=====		=====
Funds:					
Unrestricted funds	7, 8		60,490		7,874
Restricted funds	7, 9		75,590		71,719
			-----		-----
			136,080		79,593
			=====		=====

Approved by Trustees on ...01.09.2023

C Fallon

.....
 Rev. Dr Christopher Fallon, Trustee

Date ...01.09.2023..

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Fixed Assets

Capital expenditure is treated as a fixed asset and depreciated in order to write off each asset over its estimated useful life:

Computer Equipment	20% Reducing Balance basis per annum
--------------------	--------------------------------------

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

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.

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 receipts 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.

Derecognition of financial liabilities

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

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 on-going 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.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds Period from
	Year Ending Jan 2023			15.07.21 – 31.01.22
	£	£	£	£
a. Donations and legacies				
Donations	15,083	-	15,083	9,223
	=====	=====	=====	=====
b. Charitable activities	£	£	£	£
LCVS	-	3,000	3,000	15,000
LCVS – Mushroom Fund	3,000		3,000	
Liverpool City Council	-	-	-	50,000
Pandemic Pledge - LCC		65,000	65,000	
Citizens Advice	3,000		3,000	
Childwall Open Spaces	1,000		1,000	
Onward Homes	20,000		20,000	
Fed Up Slow Cookers		2,735	2,735	
Feeding Britain	-	-	-	17,500
Food Power for Generation COVID	-	-	-	37,500
The Trussel Trust	-	55,888	55,888	473
Torus Foundation	-	20,000	20,000	
Winter Boost	-	5,075	5,075	
	-----	-----	-----	-----
	27,000	151,698	178,698	120,473
	=====	=====	=====	=====
d. Other Income	£	£	£	£
Project Fees	10,533		10,533	-
	=====	=====	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

3. Expenditure on Charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total	Total
	Year Ending 31 st January 2023			Period from 15.07.21 – 31.01.22
	£	£	£	£
Provision of distribution of food to people in need & advancing education	122,380	25,447	147,827	50,103
	=====	=====	=====	=====

a. analysed as follows:

	Year Ending 31 st Jan 23	Period from 15 th July 2021 to 31 st Jan 2022
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	73,605	9,652
Pension	1,424	-
Volunteer expenses	-	245
Sessional fees	-	1,537
Food	-	36,087
Project Partner Contracts	38,134	-
Events	3,517	-
Grants / Funding	5,700	-
	----- 122,380 -----	----- 47,521 -----

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

	Year Ending 31 st Jan 23	Period from 15 th July 2021 to 31 st Jan 2022
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	10,016	508
Pension	534	345
Pension Admin Fee	400	360
Postage, Printing & Stationary	1,169	353
Repairs & Renewals	3,441	154
Payroll fees	571	87
Accountancy	800	760
IT	510	15
Rent	2,400	-
Insurance	1,948	-
Licenses & Subscriptions	1,426	-
Staff Travel	483	-
Staff / Trustee Training	751	-
Hospitality	162	-
Recruitment	110	-
Sundry	265	-
Depreciation	461	-
	<u>25,447</u>	<u>2,582</u>
Total expenditure on charitable activities	147,827	50,103
	=====	=====

£147,827 of the above expenditure is restricted expenditure

	Year Ending 31 st Jan 23	Period from 15 th July 2021 to 31 st Jan 2022
	£	£
b. Staff costs		
Gross wages and salaries	82,039	7,218
Social security costs	1,582	2,942
	<u>83,621</u>	<u>10,160</u>
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

	Year Ending 31 st January 2023	Period from 15 th July 2021 to 31 st Jan 2022
Charitable activities	3.5 ===	1.4 ===

The Trustees are not remunerated for their services and are not included in the above number of employees.

4. Debtors

	31 st Jan 2023 £	31 st Jan 2022 £
Debtors	- =====	473 =====

5. Tangible fixed assets

	Computer Equipment £	Total £
Cost		
Balance as at 31 st January 2022	2,054	2,054
Additions during the year	850	850
	-----	-----
Balance at 31 st January 2023	2,904	2,904
	-----	-----
Accumulated Depreciation		
Balance as at 31 st January 2022	-	-
Charge for the year	461	461
	-----	-----
Balance at 31 st January 2023	461	461
	-----	-----
Net Book Value as at 31st January 2023	2,443	2,443
	=====	=====
Net Book Value as at 31st January 2022	2,054	2,054
	=====	=====

6. Creditors: amounts falling due within one year

	31 st Jan 2023 £	31 st Jan 2022 £
Accruals	1,141 =====	775 =====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

7. Analysis of net assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total	Total 2022
	£	£	£	£
Unrestricted Funds				
General Fund	-	60,490	60,490	7,874
Restricted Funds				
LCVS	-	4,929	4,929	13,321
Liverpool City Council	378	-	378	41,086
Pandemic Pledge LCC	816	21,369	22,185	-
Fed Up Slow Cookers	-	1,556	1,556	-
Feeding Britain	-	293	293	11,500
Food Power for Generation COVID	-	5,339	5,339	5,339
The Trussel Trust	1,249	32,385	33,634	473
Torus Foundation	-	6,794	6,794	
Winter Boost	-	482	482	
	<u>2,443</u>	<u>73,147</u>	<u>75,590</u>	<u>71,719</u>
Totals	<u>2,443</u>	<u>133,637</u>	<u>136,080</u>	<u>79,593</u>

8. Unrestricted funds

2023	Movements in the Year 2023			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
General Fund	<u>7,874</u>	<u>52,616</u>	<u>-</u>	<u>60,490</u>

2022	Movements in the Year 2022			
	Funds at beginning of Year	Income	Expenditure	Funds at End of Year
	£	£	£	£
General Fund	<u>-</u>	<u>9,223</u>	<u>1,349</u>	<u>7,874</u>

General Fund is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

9. Restricted funds

Movements in the year ended 2023

	Funds at beginning of year £	Income £	Expenditure £	Funds at end of year £
Fed Up Slow Cookers	-	2,735	(1,179)	1,556
Feeding Britain	11,500	-	(11,207)	293
Food Power for Generation COVID	5,339	-	-	5,339
LCVS	13,321	3,000	(11,392)	4,929
Liverpool City Council	41,086	-	(40,708)	378
Pandemic Pledge LCC	-	65,000	(42,815)	22,185
The Trussel Trust	473	55,888	(22,727)	33,634
Torus Foundation	-	20,000	(13,206)	6,794
Winter Boost	-	5,075	(4,593)	482
	71,719	151,698	(147,827)	75,590

Movements in the year ended 2022

	Funds at beginning of year £	Income £	Expenditure £	Funds at end of year £
LCVS	-	15,000	(1,679)	13,321
Liverpool City Council	-	50,000	(8,914)	41,086
Feeding Britain	-	17,500	(6,000)	11,500
Food Power for Generation COVID	-	37,500	(32,161)	5,339
The Trussel Trust	-	473	-	473
	-	120,473	(48,754)	71,719

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Fed Up Slow Cookers – Cost of Slow Cookers and ‘Train the Trainer’ in their use

LCVS – Contribution towards Emergency Food Provision & connecting the community

Pandemic Pledge Liverpool City Council – Contribution towards Emergency Food Provision & connecting the community

The Trussel Trust – To support activities, build campaigns, support the role of a Local Organiser to deliver activities

Torus Foundation – To increase uptake of Healthy Start scheme in Liverpool, to develop the Culturally Appropriate Food project

Winter Boost – To boost foodbank parcels with fresh fruit and vegetables

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31ST JANUARY 2023

	Movements in the year ended 2023			
	Funds at beginning of year	Income	Expenditure	Funds at end of year
	£	£	£	£
LCVS	13,321	3,000	(11,392)	4,929
Liverpool City Council	41,086	-	(40,708)	378
Feeding Britain	11,500	-	(11,207)	293
Food Power for Generation COVID	5,339	-	-	5,339
The Trussel Trust	473	55,888	(22,727)	33,634
	<u>71,719</u>	<u>58,888</u>	<u>(86,034)</u>	<u>44,573</u>
	=====	=====	=====	=====

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

LCVS – Contribution towards Emergency Food Provision & connecting the community

Liverpool City Council – Contribution towards Emergency Food Provision & connecting the community

Feeding Britain – Contribution towards Food provision for children eligible for school meals negatively impacted by COVID-19 Outbreak

Food Power for Generation COVID – Contribution towards emergency food provision

10. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st January 2023.

11. Related Parties

There were no material related party transactions during this year ended which require disclosure.

FEEDING LIVERPOOL

England & Wales - Charity number 1195184

Accounts

FEEDING LIVERPOOL

**ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE PERIOD FROM
15TH JULY 2021 TO 31ST JANUARY 2022**

Charity Registration No. 1195184

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FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

The Trustees present their report and financial statements for the Charitable Incorporated Organisation for the period from 15th July 2021 to 31st January 2022.

The financial statements have been prepared in accordance with the charity's trust deed, 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The objects of Feeding Liverpool are the prevention and relief of poverty in Liverpool for public benefit in particular by (i) co-ordinating and developing services such as distributing food to people in need; (ii) advancing the education of the public by raising awareness of the issue and extent of food poverty in Liverpool and surrounding areas; and (iii) supporting other organisations (financially or otherwise) working to prevent or relieve poverty in Liverpool and environs.

- Create arenas for practitioners to share and shape good practice in relation to good food for all.
- Draw on experiences on the ground to contribute to and influence policy debates nationally and locally.
- Raise awareness and develop greater public understanding of food insecurity, food policy and related issues.

A particular aspect of our role is to develop what Bishop Paul Bayes called 'a line of sight to the street and back', that is, to ensure that the stories of people with direct experience of hunger or food insecurity, and of those working in our communities to tackle these issues, are heard by local and national policy makers.

Activities

- Hosting events bringing together people in the city working towards good food for all.
- Telling the stories of people who have experienced hunger and food insecurity.
- Campaigning with local and national partners to tackle the root causes of poverty.
- Supporting and equipping projects working towards good food for all.
-

ACHIEVEMENTS AND PERFORMANCE

Various strands of Feeding Liverpool activity provided extra support to households experiencing food insecurity. For example:

Winter Boost Project

From November 2020 to April 2021, Feeding Liverpool led this project, partnering with three of Liverpool's foodbank networks, North Liverpool Foodbank, South Liverpool Foodbank and Micah Liverpool. The foodbanks were enabled to boost the nutritional value of their foodbank parcels by the addition of fresh fruit and vegetables, eggs and fish.

13,800 foodbank parcels were boosted in this way and 12,832 people were supported, including 4,321 children.

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

New community food spaces were established

Community food spaces are where local people come together around good food, often led by local community members. Their benefits include people making new friends, saving money on food bills, eating more fresh fruit and vegetables and less processed food and having improved mental and physical health. They also play a part in tackling food waste by using surplus food that would otherwise have gone to landfill. Feeding Liverpool encouraged and stimulated the growth of such spaces by:

- Offering expert advice and support
- Bringing people together to establish new local partnerships
- Securing funding for development of new community food spaces
- Sharing best practice examples at local and national level.

Your Local Pantry Network in south Liverpool, led by South Liverpool Foodbank was established in January 2021. St Aidan's Pantry opened with funding secured by Feeding Liverpool. Three organisations involved in the Holiday Activities and Food Programme were supported to explore how to offer year-round food provision.

People experiencing food insecurity told their stories

As a contribution to shaping the Good Food Plan, support was given to residents to tell their stories.

Twenty residents told their stories, and six animations were created to raise awareness of the different reasons why people experience food insecurity.

Growers came together across the city region

In May 2021, Feeding Liverpool brought together people and organisations interested in community growing on church land to share best practice, exchange ideas and inspire new growing projects to begin. Four community gardens shared their stories and offered practical advice and Myerscough College introduced their free adult learning courses that support residents to embark on community growing.

Fifty people gathered, sharing ideas and insights, and forming new partnerships.

Two new city maps were created

The Community Food Spaces map is an interactive map that enables organisations and residents to locate community food spaces that can meet their needs. Feeding Liverpool also developed a Community Christmas Meals map in partnership with Living Well Directory.

Forty organisations joined the Community Food Spaces map. Over 5,000 families were told how to find their nearest community food space through the Holiday Activities and Food Programme. The Feeding Liverpool website became a central hub for information about good food in the city.

Organisational Development during 2021

2021 was a year of significant development for Feeding Liverpool. After its inception as a small, unincorporated organisation in 2015, it was one of Feeding Britain's pilot groups. Initially, it operated without staff until having the services of a secondee for a few hours per week in 2019. The relationship with Feeding Britain and having a staff member meant that during the Covid pandemic, it was able to access funding to disburse to front-line emergency food providers. It also had the capacity to engage in Liverpool's Food Insecurity Task Force, which brought together the City Council, Public Health and a range of voluntary sector partners, and take a leading role in the

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

development of a Good Food Plan. In mid-2021, Feeding Liverpool was invited to become the city's food alliance, connecting and driving forward Liverpool's Good Food Plan in partnership with communities and organisations throughout the city and in receipt of local authority funding.

Accepting that invitation brought governance as well as strategic challenges. First, Feeding Liverpool needed to gain charitable status. Registration as a Charitable Incorporated Organisation was achieved in July 2021 with support from Liverpool Charity and Voluntary Services (LCVS). There followed a period of developing the necessary policies, appointing staff, and starting the process of recruiting more trustees.

FINANCIAL REVIEW

Total income for the period was £129,696

Total expenditure for the period was £ 50,103, leaving a surplus for the year of £79,593.

At 31st January 2022 the Charitable Incorporated Organisation's reserves stood at £79,593 of which £71,719 represented restricted funds.

RISK MANAGEMENT

The trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed and are satisfied those systems are in place to manage exposure to the major risks

RESERVES POLICY

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves at a level to cover a redundancy provision and one month running costs, building up to 3 months' running costs over time should no further funding be received

As at the end of the financial year the unrestricted funds totalled £7,874. The Charitable Incorporated Organisation requires £nil for redundancy provision, £4,175 for one month running costs, (total £4,175).

PLANS FOR THE FUTURE

In 2022, Feeding Liverpool will work with residents, community groups, organisations, charities, and businesses on Phase 2 of the five goals of the Good Food Plan and continue to:

- Host events that bring people in the city together to work towards good food for all
- Tell the stories of people with experience of food insecurity
- Support residents in shaping their local food environments
- Campaign with local and national partners to tackle the root causes of poverty
- Support and equip projects working towards good food for all

The trustees will also continue to develop Feeding Liverpool's governance structures to ensure that they are fit for purpose for its extended role as Liverpool's Good Food Alliance. This will entail:

- Continuing the process of recruiting new trustees who can bring a wider range of skills, expertise and experience to the trustee board.
- Allocating specialist roles to designated trustees.
- Creating sub-groups that can (i) undertake specific functions relating to the management of Feeding Liverpool and (ii) involve a wider range of people to focus on aspects of the Good Food Plan goals, such as research data, policy development and the inclusion of 'experts by experience';

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees will also continue to develop Feeding Liverpool's governance structures to ensure that they are fit for purpose for its extended role as Liverpool's Good Food Alliance. This will entail:

- Continuing the process of recruiting new trustees who can bring a wider range of skills, expertise, and experience to the trustee board
- Allocating specialist roles to designated trustees
- Creating sub-groups that can (i) undertake specific functions relating to the management of Feeding Liverpool and (ii) involve a wider range of people to focus on aspects of the Good Food Plan goals, such as research data, policy development and the inclusion of 'experts by experience';

Feeding Liverpool is a registered Charitable Incorporated Organisation (CIO), number 1195184 registered on 15th July 2021 under the terms of the Constitution 23rd June 2021.

Overall supervision of the organisation is undertaken by the Board of Trustees and day to day management of Feeding Liverpool is the responsibility of the Senior Leadership Team.

The first charity trustees are as follows and are appointed for the following terms: –

Rev. Dr Christopher Fallon

Dr Hilary Russell

Ms Annette James

Mr Kevin Peacock

Ms Marie Reynolds

Mr David Stirrup

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

There is no maximum number of charity trustees that may be appointed by the CIO.

Appointment of charity trustees

At the first annual general meeting of the members of the CIO all the charity trustees shall retire from office, at every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three then the number nearest to one-third shall retire from office but if there is only one charity trustee, he or she shall retire.

The charity trustees to retire by rotation shall be who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Information for new charity trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of this constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts

FEEDING LIVERPOOL

TRUSTEES' ANNUAL REPORT FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name FEEDING LIVERPOOL

Charity number 1195184

Address & Office 16 Larkhill Lane,
Clubmoor
England,
L139BR

Trustees The members of the Board of Trustees are as follows:

Rev. Dr Christopher Fallon (Appointed 15th July 2021)
(Co-Chair)

Ms Annette James (Appointed 15th July 2021)

Mr Kevin Peacock (Appointed 15th July 2021)

Ms Marie Reynolds (Appointed 15th July 2021)

Dr Hilary Russell (Co-Chair) (Appointed 15th July 2021)

Mr David Stirrup (Appointed 15th July 2021)

Independent Examiner Paula Sanchez, ACCA
c/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers The Co-operative Bank plc,
PO Box 250,
Skelmersdale,
WN8 6WT

Signed on behalf of the Trustees



.....
Dr Hilary Russell, Trustee

04.10.22

.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FEEDING LIVERPOOL

I report on the accounts of the Charitable Incorporated Organisation for the period from 15th July 2021 to 31st January 2022 which are set out on pages 8 to 16.

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

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.

In connection with my examination, no matter has come to my attention:

Independent examiner's
statement

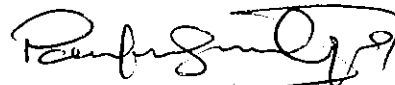
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **10th October 2022**

FEEDING LIVERPOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		Period from 15 th July 2021 to 31 st Jan 2022		
Income and Endowments from:		£	£	£
Donations and legacies	2a	9,223		9,223
Charitable activities	2b		120,473	120,473
Other income	2d		-	
Total income		9,223	120,473	129,696
Expenditure on:				
Charitable activities	3	1,349	48,754	50,103
Total expenditure		1,349	48,754	50,103
Net income, net movement in funds		7,874	71,719	79,593
Total funds brought forward	8, 9	-	-	-
Total funds carried forward	7 - 9	7,874	71,719	79,593

The notes on pages 10 to 16 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation

FEEDING LIVERPOOL
BALANCE SHEET AS AT 31ST JANUARY 2022

	Notes	31 st January 2022	
		£	£
Fixed assets			
Tangible fixed assets	4		2,054
Current assets			
Debtors	5	473	
Cash at bank and in hand		77,841	

		78,314	
Current liabilities			
Creditors: amounts falling due within one year	6	775	

Net current assets			77,539

Total assets less current liabilities			79,593
			=====
Funds:			
Unrestricted funds	7, 8		7,874
Restricted funds	7, 9		71,719

			79,593
			=====

Approved by Trustees on

HERussell

Dr Hilary Russell, Trustee

Date *04.10.22*

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011.

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

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the Charitable Incorporated Organisation operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable Incorporated Organisation's free reserves available for the Trustees to apply in accordance with the charitable objects.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Fixed Assets

Capital expenditure is treated as a fixed asset and depreciated in order to write off each asset over its estimated useful life:

Computer Equipment 33% Straight line basis per annum

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the Organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

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.

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 receipts 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.

Derecognition of financial liabilities

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

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.

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

The estimates and underlying assumptions are reviewed on an on-going 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.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

2. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total Funds
Period from 15th July 2021 to 31st Jan 2022			
a. Donations and legacies	£	£	£
Donations	9,223	-	9,223
	=====	=====	=====
b. Charitable activities	£	£	£
LCVS	-	15,000	15,000
Liverpool City Council	-	50,000	50,000
Feeding Britain	-	17,500	17,500
Food Power for Generation COVID	-	37,500	37,500
The Trussel Trust	-	473	473
	-----	-----	-----
	=====	120,473	120,473
	=====	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

3. Expenditure on Charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total
	Period from 15 th July 2021 to 31 st Jan 2022		
	£	£	£
Provision of distribution of food to people in need & advancing education	47,521	2,582	50,103
	=====	=====	=====
a. analysed as follows:			
	Period from 15 th July 2021 to 31 st Jan 2022		
<i>Direct charitable expenditure:</i>	£		
Staff salary costs	9,652		
Volunteer expenses	245		
Sessional fees	1,537		
Food	36,087		

	47,521		

	Period from 15 th July 2021 to 31 st Jan 2022		
<i>Support & Governance costs:</i>	£		
Staff salary costs	508		
Pension	345		
Pension Joining Fee	360		
Postage, Printing & Stationary	353		
Repairs	154		
Payroll fees	87		
Accountancy	760		
IT	15		

	2,582		

Total expenditure on charitable activities	50,103		
	=====		

£48,754 of the above expenditure is restricted expenditure

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

	Period from 15 th July 2021 to 31 st Jan 2022 £
b. Staff costs	
Gross wages and salaries	7,218
Social security costs	2,942

	10,160
	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Period from 15 th July 2021 to 31 st Jan 2022
Charitable activities	1.4
	===

The Trustees are not remunerated for their services and are not included in the above number of employees.

4. Debtors

	31 st Jan 2022 £
Debtors	473
	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

5. Tangible fixed assets

	Computer Equipment	Total
Cost	£	£
Additions during the year	2,054	2,054
	-----	-----
Balance at 31 st January 2022	2,054	2,054
	-----	-----
Accumulated Depreciation		
Charge for the year	-	-
	-----	-----
Balance at 31 st January 2022	-	-
	-----	-----
Net Book Value as at 31st January 2022	2,054	2,054
	=====	=====

6. Creditors: amounts falling due within one year

	31 st Jan 2022
	£
Accruals	775
	=====

7. Analysis of net assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	-	7,874	7,874
Restricted Funds			
LCVS	1,109	12,212	13,321
Liverpool City Council	472	40,614	41,086
Feeding Britain	-	11,500	11,500
Food Power for Generation COVID	-	5,339	5,339
The Trussel Trust	473	-	473
	-----	-----	-----
	2,054	69,665	71,719
	-----	-----	-----
Totals	2,054	77,539	79,593
	=====	=====	=====

FEEDING LIVERPOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM 15TH JULY 2021 TO 31ST JANUARY 2022

8. Unrestricted funds

	<u>Movements in the Year</u>			
	<u>Funds</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds</u>
	<u>at beginning</u>			<u>at End</u>
	<u>of Year</u>			<u>of Year</u>
	£	£	£	£
General Fund	-	9,223	1,349	7,874
	=====	=====	=====	=====

General Fund is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

9. Restricted funds

	<u>Movements in the year ended</u>			
	<u>Funds</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds</u>
	<u>at beginning</u>			<u>at end</u>
	<u>of year</u>			<u>of year</u>
	£	£	£	£
LCVS	-	15,000	(1,679)	13,321
Liverpool City Council	-	50,000	(8,914)	41,086
Feeding Britain	-	17,500	(6,000)	11,500
Food Power for Generation COVID	-	37,500	(32,161)	5,339
The Trussel Trust	-	473	-	473
	-----	-----	-----	-----
	-	120,473	(48,754)	71,719
	=====	=====	=====	=====

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

LCVS – Contribution towards Emergency Food Provision & connecting the community

Liverpool City Council – Contribution towards Emergency Food Provision & connecting the community

Feeding Britain – Contribution towards Food provision for children eligible for school meals negatively impacted by COVID-19 Outbreak

Food Power for Generation COVID – Contribution towards emergency food provision

10. Guarantees and Other Financial Commitments

There were no financial commitments falling due as at 31st January 2022.

11. Related Parties

There were no material related party transactions during this year ended which require disclosure.