

Charity registration number 1207214 (England and Wales)

FEEDING GLOUCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FEEDING GLOUCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S. A. Avery H. Hutchings C. A. Sissons S. R. Townsend K. J. Osborne	(Appointed 30 July 2025)
Charity registration	England and Wales	1207214
Principal address	Suite 4 Abbey Terrace Winchcombe GL54 5LL	
Independent examiner	Nicholas Bishop FCCA ACA Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

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FEEDING GLOUCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Our charitable purpose is to seek ways for everyone in Gloucestershire to have fair access to affordable, nutritious and sustainable food and the power to make choices about what, where and when they eat and build connected communities.

For the year ended 31 March 2025

To achieve this, we:

- Supported and coordinated food projects and community food initiatives across the county.
- Campaigned for systemic change to reduce food insecurity and promote fair access to nutritious and affordable food.
- Built partnerships with local authorities, health services, and VCSE organisations locally and work with national partners.
- Provided leadership, strategic peer support, resources and training to community food networks and organisations.

Public benefit is central to our work, and the trustees confirm that all activities further these charitable purposes.

Public benefit

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

Achievements and performance

Highlights during the year included:

- Partnership building: Expanded county collaboration with six district councils, Gloucestershire County Council, Integrated Care Board and VSCE partners. Developed strong links with national and regional partners, notably Feeding Britain and Trussell Trust.
- Community support: Supported place based food networks and community food projects to deliver meals, distribute surplus food, or run food pantries and other community food projects.
- Impact reach: Supported individuals and families experiencing food insecurity in Gloucestershire.
- Advocacy: Contributed to county-wide strategies on food justice, sustainability, and health.
- Innovation: Secured funding from Gloucestershire Household Support Fund to pilot a county wide community supermarket model.

Financial review

Income for the year totalled £96,396 from grants, donations, and contracts.

Expenditure was £65,193, primarily on programme delivery, staffing, and partnership support.

The charity ended the year with reserves of £31,203. The trustees have reviewed reserves policy, aiming to hold sufficient unrestricted funds to cover 6 months of core costs.

Ongoing funding remains challenging, but our fundraising strategy is diversifying income streams and exploring longer-term sustainability.

FEEDING GLOUCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

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

Plans for future periods

In the coming year, Feeding Gloucestershire intends to:

- Strengthen the county-wide food partnership and develop a long-term food strategy.
- Expand knowledge sharing, training and toolkits for community food projects.
- Pilot place-based social supermarket model in areas of high need.
- Advocate nationally and locally for systemic change to tackle food insecurity and promote food resilience.
- Create opportunities to promote healthier food choices.
- Continue measuring and sharing impact data.

Structure, governance and management

The CIO is a company governed by its constitution.

Feeding Gloucestershire is a charitable incorporated organisation (CIO) governed by its constitution. Trustees are appointed according to the governing document. Policies and procedures for recruitment, induction and training of trustees are in place to ensure effective governance.

The charity is supported by consultants and volunteers, and a wide network of community partners.

Risk management, safeguarding, and financial controls remain under regular review.

The trustees who served during the year and up to the date of signature of the financial statements were:

S. A. Avery

H. Hutchings

C. A. Sissons

S. R. Townsend

K. J. Osborne

E. Keating

(Appointed 30 July 2025)

(Appointed 27 February 2024 and resigned 21 August 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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



S. A. Avery

Trustee

21 January 2026

FEEDING GLOUCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FEEDING GLOUCESTERSHIRE

I report to the trustees on my examination of the financial statements of Feeding Gloucestershire (the CIO) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Nicholas Bishop FCCA ACA

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG
21 January 2026

FEEDING GLOUCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	96,396
Total income		<u>96,396</u>
Expenditure on:		
Charitable activities	4	65,193
Total expenditure		<u>65,193</u>
Net income and movement in funds		<u>31,203</u>
Reconciliation of funds:		
Fund balances at 27 February 2024		-
Fund balances at 31 March 2025		<u>31,203</u>

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

FEEDING GLOUCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		33,003	
Creditors: amounts falling due within one year	10	<u>(1,800)</u>	
Net current assets			<u>31,203</u>
The funds of the CIO			
Unrestricted funds	11		<u>31,203</u>
			<u>31,203</u>

The financial statements were approved by the trustees on 21 January 2026



S. A. Avery
Trustee

FEEDING GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Feeding Gloucestershire is a Charitable Incorporated Organisation (CIO). The CIO was incorporated on the 27th February 2025.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

FEEDING GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.7 Employee benefits

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

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

FEEDING GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds £
Grants	52,000	-
Other	44,396	-
	<u>96,396</u>	<u>-</u>

4 Expenditure on charitable activities

	Support 2025 £
Direct costs	
Contract costs	47,100
Direct costs & expenses	6,316
Gleaning project	1,535
Grant admin fee	7,156
Website & I.T. costs	854
	<u>62,961</u>
Share of support and governance costs (see note 5)	
Support	432
Governance	1,800
	<u>65,193</u>
Analysis by fund	
Unrestricted funds	<u>65,193</u>

FEEDING GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Support costs allocated to activities

	2025 £
Insurance	432
Accountancy	1,800
	<u>2,232</u>
Analysed between:	
Support	<u>2,232</u>

6 Net movement in funds

	2025 £
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	<u>1,800</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2025 Number
Total	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

9 Taxation

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

10 Creditors: amounts falling due within one year

	2025 £
Accruals and deferred income	<u>1,800</u>

FEEDING GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Unrestricted funds

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

	At 27 February 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	-	96,396	(65,193)	31,203
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

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