

Charity Number: 1136234
Company Number: 07012686



Beyond Food Foundation
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE 15 MONTH PERIOD ENDED 30 JUNE 2019

**BEYOND FOOD FOUNDATION
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2019**

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BEYOND FOOD FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

A company limited by guarantee, without share capital.

REGISTERED OFFICE

Brigade, 139 Tooley Street, London, SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

7012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

TRUSTEES

The following have held office both as trustees and directors throughout the reporting period and up to the date of signing these financial statements.

P Wright	Chair
T Brettle	
P Richardson	

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2019

The trustees of the Beyond Food Foundation (the Foundation), who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the period ended 30 June 2019. The financial statements have been prepared in accordance with current statutory requirements, the Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities issued in 2015.

The reference and administrative details set out on page 2 form part of this report.

Under a Deed of Transfer dated 23 March 2016, effective 1 April 2016, in accordance with the powers held by the trustees and in order to grow and better develop the mission of the Foundation, the trustees agreed to transfer all staff, assets and liabilities ('the business') to Fire Station Operating Community Interest Company, since renamed Beyond Food Community Interest Company (BFCIC).

Upon the transfer of the business to BFCIC the original intention had been to close the Foundation. Since 1 April 2016, and until October 2018, the Foundation remained dormant. During the current reporting period and in order to re-engage with donors, the trustees made the decision to reactivate the Foundation and these financial statements reflect that decision. In addition, the reporting period was changed from 31 March to 30 June. The Foundation works alongside BFCIC in order to fulfil their common missions of supporting people who are at risk of, or who have experienced homelessness.

The Foundation is a company limited by guarantee and governed by memorandum and articles dated 6 July 2009. The company is registered under the Companies Act 2006, registration number 7012686 and also registered as a charity on 7 June 2010, charity registration number 1136234. The company is limited by guarantee and does not have a share capital.

The Foundation was incorporated and commenced operations on 8th September 2009. On 19th April 2010 the company changed its name from the Beyond Boyle Foundation to Beyond Food Foundation.

Mission Statement

Beyond Food Foundation's mission is to ensure people who are at risk of or have experienced homelessness are supported to gain meaningful employment. We reach out to anyone who is at risk of homelessness or is struggling to break out of the cycle of poverty. We help fund training which will encourage trainees to stand on their own two feet and work towards building their own future in which they support themselves and their dependants.

We help focus on working with people who have been at risk of or experienced homelessness to provide motivational and inspirational programmes that will support them through their development. Our philosophy is to assist toward providing long-term sustainable solutions to those who are caught in the cycle of homelessness. These solutions could lead to full time employment, or for some can form the basis of vital groundwork required to move their lives forward.

Objective

The Foundation works toward its mission by providing funding to help run training programmes which use food and nutrition as a catalyst to build relationships, talk openly, and support and challenge individuals through their personal development into employment and thereby redeveloping their ability to avoid homelessness.

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2019 (continued)

Directors and Trustees

The Trustees of the Foundation during the period were as stated on page 2. Prospective trustees are appointed by the Member.

Risk Management

The Trustees are aware of the potential risks within the Foundation albeit these risks are largely mitigated due to the transfer of the business activities to BFCIC.

The Foundation is aware of the financial risks that it might face and continues to work to secure reliable income streams.

Charitable activity

The Foundation works to help provide funding to motivate and inspire people who have been at risk of or experienced homelessness to gain meaningful employment.

The Trustees consider that these objectives fulfil the requirement for the charity to show public benefit.

Financial Review

The results for the year are shown on page 7 and show an overall surplus for the period of £5,368 (2018: £5,151 deficit). The Foundation is once again generating income in support of its mission. The Trustees acknowledge and are grateful for the ongoing support received from donors to both the Foundation and BFCIC.

Reserves

The Foundations works together with BFCIC toward achieving their common missions, and with the transfer of the business to BFCIC in 2016, the trustees do not currently consider it necessary to maintain any level of free reserves in the Foundation.

KEY MANAGEMENT PERSONEL

With the transfer of all former staff to BFCIC on 1 April 2016, there are no Key Management Personnel to identify in the Foundation.

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 JUNE 2019 (continued)

DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of the Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable laws and regulations.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements
- Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding of assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

BY ORDER OF THE BOARD

Thomas Brettle
Trustee

10 March 2020

BEYOND FOOD FOUNDATION

Independent examiner's report to the trustees of Beyond Food Foundation

I report to the charity trustees on my examination of the accounts of the company for the period ended 30 June 2019, which are set out on pages 7 to 10.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Richard Baker
Chartered Accountant

Crowe U.K. LLP
St Bride's House
10 Salisbury Square
London
EC4Y 8EH

12 March 2020

BEYOND FOOD FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE PERIOD ENDED 30 JUNE 2019

	Note	Unrestricted 15 months to 2019 £	Total 2019 £	Total 2018 £
<u>Income from</u>				
Donations	2	226,477	226,477	7,910
Total		<u>226,477</u>	<u>226,477</u>	<u>7,910</u>
<u>Expenditure on</u>				
Charitable Activities	3	(219,568)	(219,568)	(13,071)
Fees	3	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>
Total		<u>(221,068)</u>	<u>(221,068)</u>	<u>(13,071)</u>
Net Incoming / (Outgoing) Resources		5,368	5,368	(5,151)
Net Movement In Funds		<u>5,368</u>	<u>5,368</u>	<u>(5,151)</u>
Total Funds at 1 April		-	-	5,151
Total Funds at 30 June		<u>5,368</u>	<u>5,368</u>	<u>-</u>

The notes on pages 9-10 form part of the financial statements.

The Statement of Financial Activities includes all gains and losses recognised in the year.

**BEYOND FOOD FOUNDATION
BALANCE SHEET
AS AT 30 JUNE 2019**

	2019 £	31 March 2018 £
<u>Current Assets</u>		
Cash at Bank and Hand	6,868	-
Trade creditor	(1,500)	-
Net Current Assets	<u>5,368</u>	<u>-</u>
Total Assets	<u>5,368</u>	<u>-</u>
<u>Funds</u>		
General Fund	5,368	-
Total Funds	<u>5,368</u>	<u>-</u>

The notes on pages 9-10 form part of the financial statements.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and the members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act regarding small companies and constitute the annual accounts required by the Companies act 2006 and are for circulation to the members of the company.

These financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Thomas Brettle : Trustee

10 March 2020

**BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 JUNE 2019**

1. Principal Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The Foundation is a public benefit entity. The trustees' report and the financial statements have been prepared in compliance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS 102) and Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared on a going concern basis under the historical cost convention. The trustees have no reason to believe that a material uncertainty exists that may cast significant doubt on the ability of the Foundation to continue as a going concern. On the basis of their assessment of the Foundation's financial position, the trustees have a reasonable expectation that the Foundation will be able to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Details of the structure, governance and management of the charity, including the risk management and financial review, are set out in the trustees' report.

b) Income

Income is recognized when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the studio's work or for specific projects it undertakes.

d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is recognised inclusive of VAT and is classified as Charitable Activities.

e) Cash at Bank and in hand

Cash at bank is stated at the reconciled values in the bank accounts and cash in hand is stated on the basis of the money held at the time.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE PERIOD ENDED 30 JUNE 2019

2. Donations

	Unrestricted 2019 £	Total 2019 £	Total 2018 £
Individual Donations	226,477	226,477	7,910
Total	<u>226,477</u>	<u>226,477</u>	<u>7,910</u>

3. Analysis of Total Resources Expended

	Direct Costs 2019 £	Total 2019 £	Total 2018 £
Charitable Activities	219,568	219,568	13,071
Independent Examination	1,500	1,500	-
Total	<u>221,068</u>	<u>221,068</u>	<u>13,071</u>

None of the Trustees received remuneration or had any expenses reimbursed during the period (2018: nil). The

4. Ultimate Controlling Party

The trustees are the Foundation's ultimate controlling party. There were no related party transactions in the current or prior period.