



Project Food

Unaudited Financial Statements

31 March 2020

Thomas Westcott
Chartered Accountants
Timberly
South Street
Axminster
Devon
EX13 5AD

Project Food

Financial Statements

Year ended 31 March 2020

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Project Food

Trustees' Annual Report

Year ended 31 March 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

| | |
|--|--|
| Registered charity name | Project Food |
| Other names the charity is known by | previously known as HALFF (Health and Local Food for Families) |
| Charity registration number | 1173120 |
| Principal correspondence address | The Food Hub Elmore House South Street Axminster Devon EX13 5AD |
| Telephone | 01297 631782 |
| Email | info@project-food.org.uk |

| | |
|---------------------|--|
| The trustees | Joanna Elizabeth Sage (Chair) Mark Carlisle Helen Creed Caroline Jefferies Nick Smy (resigned 13 August 2019) Tracey Ellis (resigned 13 January 2020) Valerie Ponsford (resigned 15 January 2020) Sarah Banks (appointed 11 July 2019) Kathryn Cockerell (appointed 21 April 2020) |
|---------------------|--|

| | |
|--|--|
| Accountants and independent examiners | Thomas Westcott Chartered Accountants Timberly South Street Axminster, Devon EX13 5AD |
|--|--|

| | |
|-------------|--|
| Bank | The Co-Operative Bank PLC 1 Balloon Street Manchester M60 4EP |
|-------------|--|

| | |
|-------------------|---|
| Solicitors | Beviss and Beckingsale Silver Street Axminster, Devon EX13 5AH |
|-------------------|---|

Project Food

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Structure, governance and management

Project Food is a CIO (Charitable Incorporated Organisation) registered with the Charity Commission in England and Wales (charity number 1173120). It has previously been called Health and Local Food for Families (HALFF) and has been registered with the Charity Commission since 19 May 2017, changing its name on 9 June 2020. On the 1st April 2019, following approval from the Charity Commission, assets of an old charity also called Health and Local Food for Families (HALFF) registered with charity number 1121605, were transferred to the CIO, thereby allowing the CIO Charity to take over the charitable activities. The charity is governed by its CIO constitution dated 3 April 2017 and as amended on 9 June 2020. The new charity is managed by the trustees who meet regularly to ensure the charity continues to meet its charitable aims. New trustees are appointed by existing trustees.

Objectives and activities

The objects of the Charitable CIO are to preserve and protect the health of people in South West England in particular but not exclusively by the provision of appropriate education on healthy eating, cooking and other relevant skills.

Public benefit

The trustees of Project Food, formerly known as Health and Local Food for Families (HALFF) consider that the charity has complied fully with its duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Main activities for the public benefit

Our mission is to enable people in the South West to improve their diet, so they enjoy better physical and mental health. We provide a helping hand to healthy eating, helping people to learn how to cook and eat healthy food for themselves and their families - particularly isolated and otherwise disadvantaged groups. We educate and inform; we deliver skills; we support. This is done through free food workshops and cooking demonstrations in a number of local towns. We work with all ages: from the very young, to very elderly people in the community. HALFF (now Project Food) works in towns throughout East Devon, and in South Somerset and West Dorset. The Charity also runs a fruit and vegetable and local produce shop and garden in Axminster as well as a local food network. Sessions are available for all sectors of the community.

Year ended 31 March 2020

Achievements and performance

Project Food (formerly known as HALFF) has continued to build on the progress made during previous years – extending our reach and our profile, while ensuring that we remain very clearly focussed on the most marginalised groups. During the year we assessed the groups that approached us to ensure that they shared our emphasis before working closely with them to identify clearly what their needs are, and how we can help to meet these needs.

National research has shown that poor diet and low physical activity levels are strongly correlated with an increased risk of obesity, hypertension, heart attacks, strokes and type 2 diabetes. Poor diet and obesity are clearly linked to poverty and lower socioeconomic status, and poor diet has also been linked to poor mental health. In other words, it is clearly proven that nutritious food and physical fitness are essential to overall good health – and therefore, if we are to address health inequalities, it is critical that we act to prevent obesity and to increase physical activity levels.

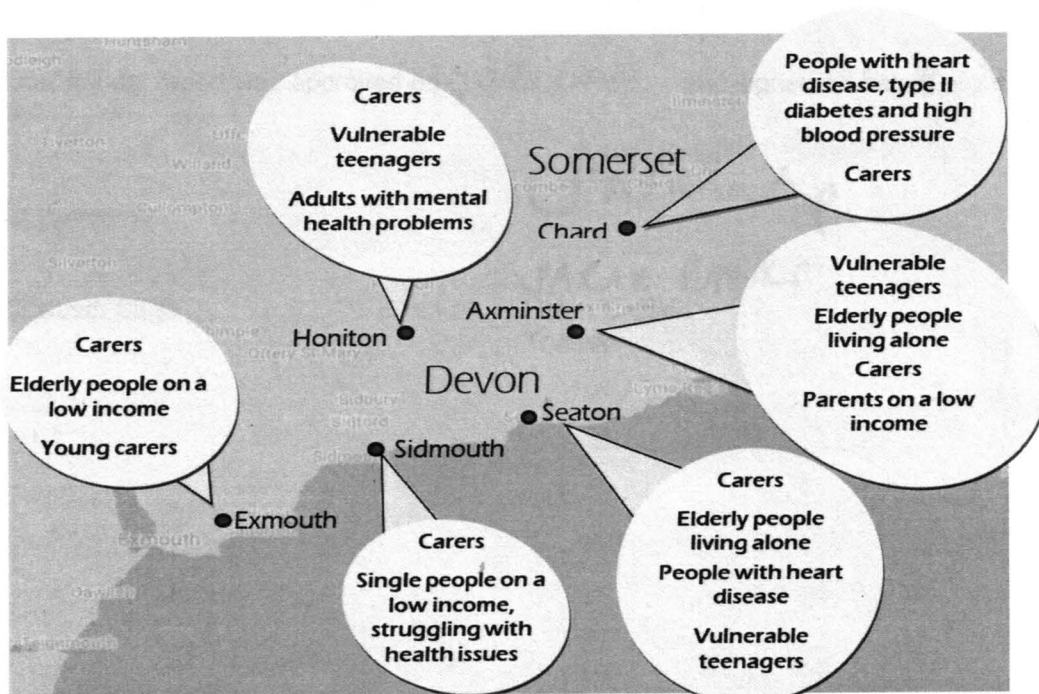
It is clear from our work and knowledge of our community that the diet and physical activity levels of people in and around our area of operation are not conducive to good health, and increase their risk of developing chronic diseases and mental health issues. It is also clear that, although they know that they need to make changes, they don't know how to do so – and they would welcome support to help them. Currently, however, there is no support available except the work being done by Project Food.

All sessions are free, so as to ensure that they are accessible to the most disadvantaged and vulnerable groups.

We continued to run a local food network "Go Local" to help to increase the sustainability of the local food system and help to make local food more accessible to local people by supplying it direct from local farms to local retailers.

We developed further our fruit and vegetable shop and garden in Axminster and provided information and advice for people needing to improve their diets and requiring additional support.

The sessions we have run this year include those shown on the map below:



Project Food

Trustees' Annual Report *(continued)*

Year ended 31 March 2020

Financial review

Total income for the year was £244,458 with total expenditure of £164,106 resulting in a net financial surplus of £80,352. As at 31 March 2020 the charity has unrestricted reserves of £36,310 and restricted reserves of £44,042. Restricted funds are used for the purposes specified in the notes to these accounts. The purpose of unrestricted funds is to ensure the continued operation of the charity, fulfilling the charitable objects and to raise funds for future projects.

Reserves policy

The trustees are satisfied that the level of reserves as shown on the Statement of Financial Position are adequate to cover known and anticipated costs in the short term.

Trustees review the needs of the charity on a regular basis and aim to maintain at least six months of operating costs within the charity's reserves. However, this is not always possible as the charity is dependent upon donation and grant income. As a minimum, reserves will be kept to cover mandatory redundancy payments for staff and funds required to cover long term agreements.

Risk management

Financial and non-financial risks to which the charity is exposed have been reviewed and addressed by the Trustees. The financial position of the charity is reported to the board regularly. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require transaction authorisation and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

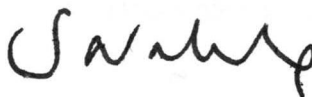
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable UK Accounting Standards. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved on26/11/2020..... and signed on behalf of the board of trustees by:



Joanna Elizabeth Sage
Trustee



SARAH BANKS
Helen Creed
Trustee

Project Food

Independent Examiner's Report to the Trustees of Project Food

Year ended 31 March 2020

I report to the trustees on my examination of the accounts of Project Food for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

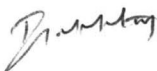
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



I J McMurtry FCA
Independent Examiner
Thomas Westcott Chartered Accountants
Timberly
South Street
Axminster
Devon
EX13 5AD

3/12/20

Project Food

Statement of Financial Activities

Year Ended 31 March 2020

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|--------|----------------------------|--------------------------|--------------------------|
| Income and endowments | | | | |
| Donations and legacies | 4 | 38,190 | 136,054 | 174,244 |
| Charitable activities | 5 | 51,801 | 10,611 | 62,412 |
| Other trading activities | 6 | - | 7,785 | 7,785 |
| Investment income | 7 | 17 | - | 17 |
| Total income | | <u>90,008</u> | <u>154,450</u> | <u>244,458</u> |
| Expenditure | | | | |
| Charitable activities | 8,9,10 | 53,698 | 110,408 | 164,106 |
| Total expenditure | | <u>53,698</u> | <u>110,408</u> | <u>164,106</u> |
| Net income and net movement in funds | | <u>36,310</u> | <u>44,042</u> | <u>80,352</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | - | - | - |
| Transfers between funds | | - | - | - |
| Total funds carried forward | | <u>36,310</u> | <u>44,042</u> | <u>80,352</u> |

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

The notes on pages 9 to 17 form part of these financial statements.

Project Food

Statement of Financial Position

As at 31 March 2020

| | | 2020 £ |
|---|----|---------------|
| Current assets | | |
| Closing stock | 14 | 955 |
| Go Local and other petty cash | 15 | 930 |
| Cash at bank | 15 | 79,245 |
| | | <u>81,130</u> |
| Creditors: amounts falling due within one year | | <u>(778)</u> |
| Net assets | | <u>80,352</u> |
| Funds of the charity | | |
| Restricted funds | 16 | 44,042 |
| Unrestricted funds | 16 | 36,310 |
| Total charity funds | | <u>80,352</u> |

These financial statements were approved by the board of trustees and authorised for issue on 26/11/2020, and are signed on behalf of the board by:



Joanna Elizabeth Sage
Trustee



SARAH BANKS
Helen Creed
Trustee

The notes on pages 9 to 17 form part of these financial statements.

1. General information

The charity is a registered Charitable incorporated Organisation with the Charity Commission for England and Wales. The address of the principal office is The Food Hub, Elmore House, South Street, Axminster, Devon, EX13 5AD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider there to be no material uncertainties about the charity's ability to continue over the next 12 months.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Project Food

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|----------------------------|--------------------------|--------------------------|
| Transfer from unincorporated charity HALFF | 28,982 | 52,894 | 81,876 |
| Grants | - | 78,897 | 78,897 |
| Donations (including Gift Aid) | 9,208 | 4,263 | 13,471 |
| | <u>38,190</u> | <u>136,054</u> | <u>174,244</u> |

Transfer from unincorporated charity HALFF

Project Food is a CIO (Charitable Incorporated Organisation) registered with the Charity Commission (charity number 1173120). It has previously been called Health and Local Food for Families (HALFF) and has been registered with the Charity Commission since 19 May 2017, changing its name on 9 June 2020. On the 1st April 2019, following approval from the Charity Commission, assets of an old charity also called Health and Local Food for Families (HALFF) registered with charity number 1121605, were transferred to the CIO, thereby allowing the CIO Charity to take over the charitable activities.

Project Food

Notes to the Financial Statements (continued)

Year ended 31 March 2020

Donations and legacies (continued)

The Trustees would like to acknowledge the generous grants and donations received during the year:

| | 2020 |
|---|---------------|
| Restricted Grants | Total |
| | £ |
| Age UK | 837 |
| Axe Vale Festival | 1,500 |
| Chard Town Council | 1,000 |
| Devon County Council | 5,498 |
| East Devon District Council | 5,998 |
| Esmee Fairbairn Foundation | 14,096 |
| Exmouth Town Council | 3,141 |
| Gibbons Family Trust | 2,820 |
| Groundwork UK (Tesco) | 4,000 |
| Postcode Community Trust | 18,789 |
| Salvation Army | 960 |
| Seaton Area Health Matters | 2,478 |
| Seaton Hospital League of Friends | 7,000 |
| Seaton Town Council | 280 |
| The Elmgrant Trust | 1,000 |
| The 29 th May Charitable Trust | 2,000 |
| The Norman Family Trust | 2,000 |
| The Richard H N Wolsley Trust | 500 |
| The Valentine Charitable Trust | 5,000 |
| | <u>78,897</u> |

Other small donations were received during the year from local businesses and other organisations totalling £4,263.

5. Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|-------------------------|-----------------------|--------------------------|
| The Food Hub Shop and Go Local Produce sold | <u>51,801</u> | <u>10,611</u> | <u>62,412</u> |

Go Local sale income of £10,611 has been treated as restricted income.

6. Income from other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|-------------------------|-----------------------|--------------------------|
| Fundraising events – Sidmouth Dinner Dance | <u>-</u> | <u>7,785</u> | <u>7,785</u> |

Project Food

Notes to the Financial Statements (continued)

Year ended 31 March 2020

7. Investment income

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Interest received | 17 | - | 17 |

8. Expenditure on charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|----------------------------|--------------------------|--------------------------|
| Direct Costs | | | |
| Purchases - shop stock | 34,525 | - | 34,526 |
| Purchases - Go Local | - | 9,046 | 9,046 |
| Staff costs | 16,673 | 70,617 | 87,290 |
| Establishment costs | 978 | 10,013 | 10,991 |
| Project room hire | - | 1,229 | 1,229 |
| Learning materials | - | 4,215 | 4,215 |
| Food for cookery sessions and demonstrations | - | 5,854 | 8,854 |
| Office and cooking equipment costs | 43 | 260 | 303 |
| Training, recruitment and travel | (41) | 4,653 | 4,612 |
| Project publicity and fundraising | 31 | 2,783 | 2,814 |
| Postage | - | 1,544 | 1,544 |
| Insurance | 889 | 194 | 1,083 |
| Independent examination fees | 600 | - | 600 |
| | <u>53,698</u> | <u>110,408</u> | <u>164,106</u> |

9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|--|----------------------------|--------------------------|--------------------------|
| The Heart Hub | - | 7,997 | 7,997 |
| Millwey and Exmouth Youth Projects | - | 5,326 | 5,326 |
| Cooking Made Easy | - | 10,494 | 10,494 |
| People Living Alone (Axminster and Seaton) | - | 8,007 | 8,007 |
| Carers Food Hub | - | 17,805 | 17,805 |
| Tudor Trust Project | - | 2,907 | 2,907 |
| Go Local | - | 16,253 | 16,253 |
| Exmouth and Ottery Young Carers | - | 3,159 | 3,159 |
| Honiton and Axminster Cooking Made Easy | - | 8,803 | 8,803 |
| Sidmouth Salvation Army Project | - | 960 | 960 |
| Dorchester Project | - | 2,890 | 2,890 |
| Local Development Fund | - | 11,396 | 11,396 |
| Esmee Fairbairn Plus | - | 2,695 | 2,695 |
| Open Arms Project | - | 3,851 | 3,851 |
| Other Projects | - | 7,864 | 7,864 |
| Free Reserves | 53,698 | - | 53,698 |
| | <u>53,698</u> | <u>110,408</u> | <u>164,106</u> |

Project Food

Notes to the Financial Statements (continued)

Year ended 31 March 2020

10. Support costs

Included within 'expenditure on charitable activities' totalling £164,106 are support costs of £3,227, £600 of which is considered to be related to charity governance. The remaining expenditure is attributed to activities undertaken directly by the charity in furtherance of its charitable aims.

11. Independent examination fees

| | 2020 £ |
|--|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>600</u> |

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2020 £ |
|--------------------|---------------|
| Wages and salaries | <u>87,290</u> |

Included within the figure above is employer pension contributions of £885 and Employer's National Insurance contributions of £456.

The average head count of employees during the year was 8.

No employee received employee benefits of more than £60,000 during the year.

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No expenses were reimbursed to trustees during the year.

14. Stock

| | At 31 March 2020 £ |
|-----------------------------------|--------------------------|
| Shop Produce and other stock held | <u>955</u> |

15. Cash and cash equivalents

| | At 31 March 2020 £ |
|-------------------------------|--------------------------|
| Go Local and other petty cash | 930 |
| Cash at bank | <u>79,245</u> |

16. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2020 £ |
|---------------|----------------------|-------------|------------------|----------------|-----------------------|
| General funds | - | 90,008 | (53,698) | - | 36,310 |

Restricted funds

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2020 £ |
|---------------|----------------------|-------------|------------------|----------------|-----------------------|
| General funds | - | 154,450 | (110,408) | - | 44,042 |

17. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Current assets | 37,088 | 44,042 | 81,130 |
| Current liabilities | (778) | - | (778) |
| | <u>36,310</u> | <u>44,042</u> | <u>80,352</u> |

18. Transfers between funds

A transfer was made between 'Millwey & Exmouth Youth Projects' restricted fund and 'Cooking Made Easy' restricted fund in order to correctly reallocated grant money miscategorised by the unincorporated charity HALFF in the prior year.

19. Related party transactions

Other than the transfer of assets from the old unincorporated charity HALFF (1121605) as previously detailed in the Trustees' report and accounts, there have been no related party transactions that require disclosure.

20. Post balance sheet events

Throughout early 2020 the COVID-19 pandemic swept around the world, with the World Health Organisation declaring a global pandemic on 11 March 2020, followed shortly by the UK government announcing various restrictive measures on 23 March 2020, which has had a previously unforeseen impact on the entities ability to trade as normal. Even now some of the restrictive measures have been lifted, the Trustees have had to apply a significant degree of judgement in anticipating how this will continue to impact the entity's ability to continue to trade going forward, as the full impact the pandemic has on the economy remains to be seen.

After considering all the factors and the options available to the entity, the Trustees believe it is appropriate to prepare the financial statements on a going concern basis, which anticipates the entity being able to realise its assets and settle liabilities, as they fall due, in the normal course of business.

Project Food

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

21. Purpose of Restricted Funds

Axminster Cooking Made Easy – support for people living in Axminster or the surrounding area, who otherwise rarely leave their homes. These include elderly people living alone, people with mental health problems, people with mobility difficulties and people with learning difficulties.

Carers Food Hub - aims to support carers to become less isolated, have better diets and understand better how to look after themselves and their loved ones.

Cooking Made Easy Exmouth and Sidmouth – support for people who otherwise rarely leave their homes. These include elderly people living alone, people with mental health problems, people with mobility difficulties and people with learning difficulties.

Dorchester - funded by the Valentine Charitable Trust and Groundwork UK, this grant was to run cookery support courses for young homeless people in supported Housing in Dorchester and Weymouth.

Esmee Plus – aims to support the charity to develop a robust future strategy, particularly through enhancing our capacity to use volunteers more effectively.

Exmouth Youth Project - cooking and nutrition sessions for young people attending Exmouth Switch Youth Club, which aims to help them to learn how to cook healthily and understand that nutritious food can be delicious food.

Go Local - this is a local food network "Go Local" which aims to increase the sustainability of the local food system and help to make local food more accessible to local people by supplying it direct from local farms to local retailers.

Local Development Fund – support for those most in need, for whom Project Food / HALFF is struggling to get other funds to support.

Open Arms - Support for people with mental health problems attending a peer support group in Honiton.

People Living Alone - sessions held in Axminster and Seaton aimed at older people who live alone to help them to become less isolated and make friends, have better diets and understand better how to look after themselves.

The Heart Hub - specifically aimed at people in Seaton and Chard with or at risk of heart disease, type II diabetes and high blood pressure to help them to learn how to cook more healthily.

Sidmouth Salvation Army - run in collaboration with the Salvation Army to support people on low incomes, some with additional needs. Sessions focussed on basic cooking skills, cooking on a budget and meal planning.

Tudor Trust Project - is helping the charity to reach more marginalised young people and to develop the capacity of the organisation so that we can be more responsive to need.

Young Carers and Millwey Rise Youth Project - cooking and nutrition sessions for young people attending Millwey Rise Youth Club and young carers in Axminster, which aim to help them to learn how to cook healthily and understand that nutritious food can be delicious food.

Miscellaneous Projects – other projects include: Axminster School Day - providing hands on cooking classes to Axe Valley primary schools; Mega Bites - cooking and computer skills for men over 50 (in collaboration with Cosmic and Age UK); Seaton and Honiton Youth Clubs – hands on cooking groups for teenagers.

Project Food
Notes to the Financial Statements (continued)
Year ended 31 March 2020
Restricted funds - Analysis of charitable funds (continued)

All funds relate to net current assets

| | The Heart Hub | Millway & exmouth Youth Projects | Cooking made easy | People Living Alone | Carers Food Hub | Tudor Trust | Go Local | Exmouth and Ottery Young Carers | Honiton Cooking made easy | Amminster Cooking made easy | Sidmouth Salvation Army | Dorchester | Local Development Fund | Esme Fairbairn Plus | Open Arms | Miscellaneous Projects | Total |
|--|---------------|----------------------------------|-------------------|---------------------|-----------------|-------------|----------|---------------------------------|---------------------------|-----------------------------|-------------------------|------------|------------------------|---------------------|-----------|------------------------|---------|
| At 1 April 2019 | | | | | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | | | | | |
| Transfers from HALFF Trust | 4,877 | 4,787 | 3,918 | 8,095 | 17,402 | 2,907 | 17,707 | 4,641 | 964 | 5,310 | 960 | 7,000 | 2,858 | 7,000 | 1,423 | 1,317 | 52,894 |
| Grants, donations and fundraising | 6,640 | 8,498 | 9,395 | 3,640 | 403 | - | 17,707 | 4,641 | 964 | 4,698 | 960 | 7,000 | 17,370 | 7,000 | 4,697 | 7,943 | 101,556 |
| | 11,517 | 13,285 | 13,313 | 11,735 | 17,805 | 2,907 | 17,707 | 4,641 | 964 | 10,008 | 960 | 7,000 | 20,228 | 7,000 | 6,120 | 9,260 | 154,450 |
| Expenditure | | | | | | | | | | | | | | | | | |
| Cooking and office equipment | - | - | 38 | - | - | - | - | - | - | 19 | - | 9 | 75 | - | 19 | 100 | 260 |
| Establishments costs | 578 | 905 | 875 | 727 | 2200 | 678 | 1,533 | 82 | - | 423 | - | 738 | 686 | - | 194 | 395 | 10,013 |
| Food | 481 | 482 | 569 | 386 | 584 | - | 29 | 206 | - | 420 | 80 | 9 | 1,675 | - | 246 | 687 | 5,854 |
| Insurance | - | - | 97 | - | - | - | - | - | - | 48 | - | - | - | - | - | - | 194 |
| Learning materials | 284 | 286 | 437 | 339 | 1672 | 160 | 69 | 129 | - | 304 | - | 251 | 6 | - | 100 | 179 | 4,215 |
| Local food purchase and delivery costs | - | - | - | - | - | - | 9,046 | - | - | - | - | - | - | - | - | - | 9,046 |
| Postage | 277 | - | 566 | 381 | 121 | - | - | - | - | 117 | - | 7 | - | - | - | 75 | 1,544 |
| Project publicity | 114 | - | 205 | 32 | 24 | - | 495 | - | - | 507 | - | - | 53 | - | 11 | 1,341 | 2,783 |
| Project room rental | 130 | - | - | - | 194 | - | - | 73 | - | 832 | - | - | - | - | - | - | 1,229 |
| Recruitment | - | - | 137 | - | - | - | - | - | - | 69 | - | - | - | - | 69 | - | 275 |
| Staff costs | 6,122 | 3,654 | 7,440 | 6,119 | 12,691 | 2,069 | 4,421 | 2,669 | - | 6,025 | 866 | 1,796 | 8,706 | - | 3,124 | 4,915 | 70,617 |
| Training | - | - | 25 | 15 | 256 | - | - | - | - | 27 | - | 15 | 23 | 2,695 | 27 | 23 | 3,107 |
| Travel | 12 | - | 105 | 8 | 62 | - | 661 | - | - | 12 | 14 | 64 | 173 | - | 12 | 148 | 1,271 |
| | 7,997 | 5,326 | 10,494 | 8,007 | 17,805 | 2,907 | 16,253 | 3,159 | - | 8,803 | 960 | 2,890 | 11,396 | - | 3,851 | 7,864 | 110,408 |
| Transfers | - | -2,000 | 2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| At 31 March 2020 | 3,520 | 5,959 | 4,819 | 3,728 | - | - | 1,454 | 1,482 | 964 | 1,705 | - | 4,110 | 8,832 | 4,305 | 2,269 | 1,396 | 44,042 |