

CHARITY REGISTRATION NUMBER: 1188192

GIVE FOOD

Unaudited Financial Statements

31 August 2020

NUMBERGEEK LIMITED

Chartered accountants
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Financial Statements

Year ended 31 August 2020

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GIVE FOOD

Trustees' Annual Report

Year ended 31 August 2020

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

Reference and administrative details

Registered charity name GIVE FOOD

Charity registration number 1188192

Principal office 85 GREAT PORTLAND STREET
LONDON
W1W 7LT

The trustees

Mr. J Cartwright (Appointed 26 February 2020)

Ms. A Cartwright (Appointed 26 February 2020)

Mr. L Guttridge (Appointed 26 February 2020)

Independent examiner NUMBERGEEK LIMITED
85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Structure, governance and management

Governing document

GIVE FOOD ('the Charity') is constituted as a charitable incorporated organisation and is therefore governed by its constitution. The members of the CIO shall be its Charity trustees for the time being. The only persons eligible to be members of the CIO are its Charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Charity trustee who ceases to be a Charity trustee automatically ceases to be a member of the CIO. Eligibility for membership of the Charity and membership of the board of trustees is governed by the Charity's constitution.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees

Organisational structure

At the initial stage the trustees manage all aspects of the work including fundraising, finance and general management.

Induction and training of trustees

All the trustees are introduced to their new role upon their appointment. A copy of the governing document, policies and procedures are also provided. This also includes an explanation of the function of the board of trustees. Besides this, all trustees are recommended to take part in different structured training courses.

Risk management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

Objectives and aims

The objectives of the CIO are to support food banks around the country. This is done by using technology to identify what is needed at food banks, distributing this information and also making our own deliveries.

Significant activities

The Charity started bulk purchasing disposable food-safe gloves. This proved to be a quick, cost-effective, and straightforward way to help food banks protect their volunteers and emergency food recipients.

The Charity used 27 different PPE suppliers around the country and also received a donation of gloves from Independent Food Aid Network (IFAN). In addition to this 100,000 face masks were donated by a Chinese company and imported directly from China. This was facilitated by a trade organisation who did translations and engaged the Foreign & Commonwealth Office to ensure smooth transit.

The Charity repackaged and delivered over a million items of PPE (around 2.7 tonnes, in 1,421 parcels) to help 815 food bank organisations, covering many locations across the United Kingdom.

GIVE FOOD

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Achievements and performance

Form a Charity to manage the organisation

The Charity was accepted to become a registered Charity, in England & Wales, on 26th February 2020.

Reach out to more independent food banks

Networked food banks are easy to find, but independent ones are difficult to find. The Charity tried discovering these often small & local (but nonetheless important) organisations. Many independent food banks reached out to the Charity in order to be included in the database. The Charity found 835 food bank locations that are not part of the Trussell Trust or IFAN.

Publish our technology and data

The Charity maintains the largest public database of UK food banks - currently covering 2,329 locations. In addition, the Charity analyse these food bank's websites to find what they are requesting to have donated. The Charity's software indexed what food banks require 2.82m times (up from 2.11m in 2019) in 2020, downloading and parsing over 3.7 TB of data.

The Charity built and deployed a widget for the Trussell Trust's website (UK's largest food bank network, covering over 1,200 locations), that allows them to show what food banks are requesting. This regularly receives large amounts of traffic, due to Trussell Trust social media and celebrity mentions.

The Charity started supplying data to Reach PLC (formerly Mirror Group). They re-publish the information in widgets that allow the users of their websites and "In Your Area app" to see food banks near them and what they are requesting.

Financial review

Principle funding sources

During the year, the Charity received unrestricted income of £38,321. Majority of the funds were used to purchase PPE equipment to be distributed to volunteers at the food banks.

The organisation has guaranteed income, by the way of the donations of the trustees.

Reserves policy

For the reporting period, the Charity did not open any lines of credit and the majority of expenditure was funded by one of the Trustees, Jason Cartwright. Consequently, for the reporting period in question there was only a nominal requirement to hold reserves.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Jason Cartwright

Mr. J Cartwright
Trustee

GIVE FOOD

Independent Examiner's Report to the Trustees of GIVE FOOD

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of GIVE FOOD ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
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 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.

NumbergEEK

NUMBERGEEK LIMITED
Independent Examiner

85 Great Portland Street
First Floor
London
W1W 7LT

GIVE FOOD**Statement of Financial Activities****Year ended 31 August 2020**

		2020	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	38,321	38,321
Total income		<u>38,321</u>	<u>38,321</u>
Expenditure			
Expenditure on charitable activities	5,6	38,321	38,321
Total expenditure		<u>38,321</u>	<u>38,321</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>—</u>	<u>—</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 7 to 10 form part of these financial statements.

GIVE FOOD

Statement of Financial Position

31 August 2020

	Note	2020 £
NET ASSETS		—
TOTAL FUNDS		—

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

Jason Cartwright

Mr. J Cartwright
Trustee

The notes on pages 7 to 10 form part of these financial statements.

GIVE FOOD

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 85 GREAT PORTLAND STREET, LONDON, W1W 7LT.

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

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Trustee remuneration:

There were no trustees' remuneration or other benefits for the period ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2020.

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

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.

Resources expended

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

GIVE FOOD

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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 under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £
Donations		
Donations	38,321	38,321

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £
Food bank deliveries	36,657	36,657
Support costs	1,664	1,664
	<u>38,321</u>	<u>38,321</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020
	£	£	£
Food bank deliveries	36,657	–	36,657
Governance costs	–	1,664	1,664
	<u>36,657</u>	<u>1,664</u>	<u>38,321</u>

7. Independent examination fees

	2020
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,650</u>

8. Staff costs

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

2020
£

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

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

9. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2020.

10. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019	Income	Expenditure	At 31 August 20 20
	£	£	£	£
General funds	–	<u>38,321</u>	<u>(38,321)</u>	–

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Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

GIVE FOOD

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £
Income and endowments	
Donations and legacies	
Donations	38,321
	<u> </u>
Total income	<u>38,321</u>
Expenditure	
Expenditure on charitable activities	
Purchases	36,657
Legal and professional fees	1,650
Other office costs	14
	<u> </u>
	38,321
	<u> </u>
Total expenditure	<u>38,321</u>

GIVE FOOD**Notes to the Detailed Statement of Financial Activities****Year ended 31 August 2020**

	2020
	£
Expenditure on charitable activities	
Food bank deliveries	
<i>Activities undertaken directly</i>	
Food bank deliveries	36,657
	<u> </u>
Governance costs	
Governance costs - accountancy fees	1,650
Governance costs - other office costs	14
	<u> </u>
	1,664
	<u> </u>
Expenditure on charitable activities	<u><u>38,321</u></u>
