

Charity Number: 1136234
Company Number: 7012686

beyond food

FOUNDATION

Beyond Food Foundation
(A Registered Charity)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

**BEYOND FOOD FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

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REFERENCE AND ADMINISTRATIVE DETAILS

STATUS

Company Limited by Guarantee and does not have a Share Capital

COMPANY SECRETARY AND CHIEF EXECUTIVE

Gregory Harris (to 31st December 2015)
Victoria Boaden (from 1st January 2016)

REGISTERED OFFICE

2nd Floor, The Fire Station, 133-139 Tooley Street, London, SE1 2HZ

REGISTERED NUMBER – COMPANIES HOUSE

7012686

REGISTERED NUMBER – CHARITY COMMISSION

1136234

INDEPENDENT EXAMINER

Richard Weaver, haysmacintyre, 26 Red Lion Square, London, WC1R 4AG

BANKERS

Lloyds Bank, 9-13 Brompton Road, Knightsbridge, London, SW3 1ED.

TRUSTEES

P Wright	Chairman
T Brettle	
A Raffel	(Resigned 06 October 2015)
R Sapsford	(Resigned 15 th March 2016)
P Richardson	

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016

The trustees of the Beyond Food Foundation (BFF), who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements for the year ended 31 March 2016. 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 to Fire Station Operating Community Interest Company, since renamed Beyond Food Community Interest Company.

The intention is that the Foundation is liquidated in the near future and these financial statements have therefore been prepared on a cessation basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

BFF 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.

The Foundation is a company limited by guarantee and registered under the Companies Act 2006, registration number 7012686. The company was 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. New trustees are appointed by the Board and receive induction and training in line with their needs.

The main tasks facing the staff and trustees of BFF were to continue the successful running of the Freshlife and United Kitchen Apprenticeship programmes in partnership with Brigade, a social enterprise training restaurant which BFF invested in (in 2010) using a grant from the Homes and Communities Agency (HCA) under the Places of Change programme to fit out the restaurant kitchen. BFF was also looking to strengthen its core, expand its staffing configuration and secure funding for future growth and development.

OBJECTIVES & ORGANISATION

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 provide training which will encourage them to stand on their own two feet and work towards building their own future in which they support themselves and their dependants.

We 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 provide 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.

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016 (continued)

Objectives

The charity works toward its mission by running training programmes which use food and nutrition as a catalyst to build relationships, talk openly, and support and challenge individuals through their personal development and into employment. Our programmes are open to anybody who has been at risk of or experienced homelessness regardless of age, nationality, background. For some, taking part in our programmes may result in employment, for others attending one of our programmes may be the first step they need to start moving their life forward.

The Company is limited by guarantee and does not have a share capital.

Directors and Trustees

The Trustees of BFF during the year were as stated on page 2.

Risk Management

The Trustees confirm that the risks faced by the charity have been mitigated to the extent possible.

The Trustees are aware of the potential risks within the charity and are in the process of completing a Risk Register. All staff and volunteers working with vulnerable adults are subject to a DBS Disclosure and BFF undertakes a comprehensive induction programme for new staff and volunteers.

BFF is aware of the financial risks that it might face and works to secure reliable income streams.

Charitable activity

BFF works to motivate and inspire people who have been at risk of or experienced homelessness to gain meaningful employment. Starting throughout Freshlife, the six week programme offers people the opportunity to gain vital skills around building confidence, team work, communication skills as well as knowledge about health and nutrition and cooking skills. The United Kitchen apprenticeship programme offers a unique opportunity to gain real work experience and a qualification, the work of the Foundation extends far beyond this.

BFF provides holistic support to every client that it works with, supporting and assisting them to overcome barriers and challenges that have previously prevented them from gaining employment. Such areas of support could be related to housing, benefits, health and well-being, confidence, self-esteem, behavioural problems and numerous other mental health issues. By working with each individual BFF aims to help them change their attitude towards employment and become more employable as a result. Detailed 1:1 and group mentoring sessions are offered to improve skills relating to employability such as CV writing, interview skills as well as team building, confidence and goal setting.

Additional support from the support and progression manager is intended to assist further and is a fundamental element of the work of the Foundation. Key areas of focus throughout the programmes are time keeping, budgeting, attitude, confidence, team work, communication skills, and leadership skills.

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

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016 (continued)

Training programme

Freshlife is a 6 week series of interactive workshops that uses food as a catalyst to motivate and inspire individuals. Throughout the course, Freshlife participants experience live cookery demonstrations, go on a tour of Borough Market, experience working as a team within the kitchens at Brigade restaurant and attend a classroom day with our apprenticeship delivery partners Babcock International where they will complete accredited learning in Hospitality and Catering. For some participants Freshlife is the first step towards their development and a chance to gain confidence, and other basic skills. For others though Freshlife is about taking a bigger step, a step towards employment and towards ending the cycle of homelessness.

Following Freshlife, all participants who choose to be are invited to interview for the United Kitchen apprenticeship, of which up to 10 participants (every 6 months) are selected to progress to the United Kitchen apprenticeship programme. United Kitchen is a fully certified apprenticeship programme during which the apprentices study towards an NVQ Level 2 Diploma in Professional Cookery whilst working in the kitchens at Brigade. Brigade is a bar, bistro, private dining and cook school venue located at The Fire Station, Tooley Street, London, and serves great British food. Brigade works to high standards and expects the same from its staff, irrespective of their level or ability. In addition the apprentices receive 1:1 and group mentoring, delivered by PwC employees that focus on coaching the apprentices on various employability skills as well as 1:1 holistic support from BFF's Support and Progressions Manager with the view that on completion of the apprenticeship programme, all apprentices are skilled and equipped to seek full time employment.

BFF has built an employer partnership programme which includes over 10 top employers within the industry and will continue to strengthen the relationship with these companies going forward. Following the 6 months at Brigade we provide the apprentices with one or two work placements, lasting seven months in total, with one of our employer partners. These placements provide the apprentices with the opportunity to experience two new working environments, integrate into new teams away from the "security" of Brigade, as well as gain more valuable work experience and learning. During these work placements the apprentices would be employed under a temporary/short term contract, they would continue to learn on the job and would receive monthly visits from their NVQ assessor. The placements are paid placements allowing the apprentices to take the final steps towards leaving the benefit system. BFF will also continue to provide support throughout this process both to the apprentices, as well as to the employers. Following the placements we hope that full time job opportunities will become available to the apprentices so that their progression may continue as they start their new career.

Achievements and Performance

BFF ran 2 Freshlife programmes this year working with over 75 homelessness organisations across London. The charity reached out to a very diverse client group, expanding its work to include working with veterans, ex offenders, as well as continuing its work within hostels.

184 participants took part in Freshlife, with 68 completing the work experience element at the end of the 6 week programme. 15 participants then went on to join the United Kitchen apprenticeship programme, where it is hoped that they will all complete and move on into employment. BFF continuously works to improve retention and increase sustainability however it will aim to maintain and improve the current retention rate which is 60%.

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016 (continued)

15 participants went on to take part in the United Kitchen Apprenticeship programme with 8 starting in September 2015 (Cohort 9) and 7 starting in March 2016 (Cohort 10). From the 8 in Cohort 9, 4 remain in work placements and are on schedule to graduate in late 2016. From Cohort 10, 6 remain on the programme at Brigade or at work placements, and 7 of the 8 who started in September 2015 remain on the programme.

A number of adjustments and improvements were made to the apprenticeship programme in order to improve retention and an employer partnership programme was incorporated which will offer the apprentices work placements following their time at Brigade. Funding was continued within the year to employ the Chef Trainer and Programme Coordinator within the Foundation. Both roles continue to prove vital in the training and mentoring support to all apprentices. The programme planning and delivery is more efficient and stronger networks have been built within the homelessness sector. The apprentices have a role model to look up to and learn from and the relationship between BFF and Brigade is stronger.

BFF also has a group of 8 PwC employees who volunteer their time to support the work of the Foundation in a number of ways. The group are collectively have formed a BeyondMe syndicate and offer support with the planning of future projects such as a trading subsidiary and Chef mentoring scheme. In addition to this the group supports BFF with fundraising, event, marketing, PR, as well as with administrative tasks. We also have a number of individual volunteers who assist in the planning and preparation of events, ad hoc administrative tasks, and provide monitoring and evaluation support.

There is a staff of 6 at BFF with acting CEO Victoria Boaden, Support and Progression Manager Jan Seymour, Chef Trainer Leon Seraphin, Training Coordinator Kirsten Couldwell and Fundraising & Communications Officer Katie Lissamore.

Effective 1 April 2016, the Trustees effected the earlier decision of changing the BFFs operation from a charity to a Community Interest Company (CIC). It was decided to do this in order to better serve the aims and objectives of the entity.

Financial Review

The results for the year are shown on page 9 and show an overall surplus for the year of £78,689 (2015 : £35,191). Total funds are £196,596 (2015: £117,907).

The Trustees acknowledge and are grateful for the grants made by the Lloyds Bank Foundation The Lord Forte Trust and Jakafraik Properties. Corporate sponsorship has also grown largely thanks to our partner PricewaterhouseCoopers. Events fundraising and donations continue to provide a steady source of income for BFF.

BEYOND FOOD FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2016 (continued)

Reserves

The Trustees long term objective of establishing and maintaining free reserves was to have unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure. This target was readily achieved in this year but has been superseded the the transfer of the activity to the CIC referred to on page 6.

KEY MANAGEMENT PERSONNEL

The key management personnel comprised the trustees, who are unremunerated, and the Chief Executive. The remuneration of the Chief Executive to December 2015 was determined by the Trustees having regard to market rates. The interim Chief Executive is not remunerated by the charity.

DIRECTORS' RESPONSIBILITIES

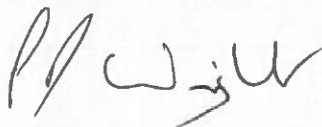
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements the directors are required to:

- 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 directors 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

This report has been prepared taking advantage of the exemptions available to small companies.

BY ORDER OF THE BOARD



Chairman and Trustee

P WRIGHT

19 December 2016

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF BEYOND FOOD FOUNDATION

I report on the financial statements of the charitable company for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 ("the 2011 Act"). My 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 and the charitable company's Trustees as a body, for my work, for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed. The Charitable Company's income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of the Institute of Chartered Accountants in England and Wales

Having satisfied myself that the charity is not subject to audit under charity or company law and is eligible for independent examination, I am responsible for:

- examining the financial statements under section 145 of the 2011 Act;
- following the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- stating whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 financial statements 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 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Richard Weaver FCA
Chartered Accountant
for and on behalf of haysmacintyre
Chartered Accountants and Statutory Auditors

26 Red Lion Square
London
WC1R 4AG

21 December 2016

BEYOND FOOD FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2016

	Note	Unrestricted 2016 £	Restricted 2016 £	Designated Capital 2016 £	Total 2016 £	Total 2015 £
<u>Income</u>						
Donations and Legacies	2	304,924	68,751	-	373,675	236,162
Charitable Activities	3	27,008	-	-	27,008	47,664
Investment Income		23	-	-	23	30
Total		331,955	68,751	-	400,706	283,856
<u>Expenditure on</u>						
Raising Funds	6	(56,033)	-	-	56,033	14,673
Charitable Activities	6	(172,520)	(91,663)	(1,801)	265,984	223,992
Total		(228,553)	(91,663)	(1,801)	322,017	248,665
Net income/(expenditure)		103,402	(22,912)	(1,801)	78,689	35,191
Transfer		2,501	(2,501)	-	-	-
Net Movement In Funds		105,903	(25,413)	(1,801)	78,689	35,191
Total Funds at 1 st April		87,652	25,413	4,842	117,907	82,716
Total Funds at 31st March		193,555	-	3,041	196,596	117,907

The notes on pages 12-18 form part of the financial statements.

All reported income and expenditure reflects the forthcoming cessation of BFF.

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

Comparative figures have been represented under FRS 102 (SORP 2015) on Page 10.

BEYOND FOOD FOUNDATION
COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2015

	Unrestricted 2015 £	Restricted 2015 £	Designated Capital 2015 £	Total 2015 £
<u>Income</u>				
Donations and Legacies	125,906	110,256	-	236,162
Charitable Activities	47,664	-	-	47,664
Investment Income	30	-	-	30
Total	173,600	110,256	-	283,856
<u>Expenditure on</u>				
Raising Funds	(14,673)	-	-	14,673
Charitable Activities	(105,399)	(128,593)	-	233,992
Total	(120,072)	(128,593)	-	248,665
Net income/(expenditure)	53,528	(18,337)	-	35,191
Transfer	(4,842)	-	4,842	-
Net Movement In Funds	48,686	(18,337)	4,842	35,191
Total Funds at 1 st April	38,966	43,750	-	82,716
Total Funds at 31st March	87,652	25,413	4,842	117,907

The above figures have been represented in FRS102 (SORP 2015) format for the comparative period as required.

**BEYOND FOOD FOUNDATION
BALANCE SHEET
AS AT 31 MARCH 2016**

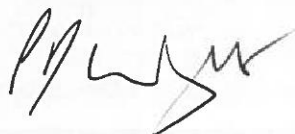
	Note	2016 £	2016 £	2015 £	2015 £
<u>Fixed Assets</u>					
Tangible Assets	7		3,041		4,842
Investments			-		-
			<u>3,041</u>		<u>4,842</u>
<u>Current Assets</u>					
Debtors	9	-		23,163	
Cash at Bank and Hand		200,700		98,499	
		<u>200,700</u>		<u>121,662</u>	
Creditors (due within 1 year)	10	(7,144)			(8,597)
Net Current Assets			<u>193,556</u>		<u>113,065</u>
Total Assets			<u>196,596</u>		<u>117,907</u>
<u>Funds</u>					
Restricted Fund	11		-		25,413
Designated Fund Capital			3,041		4,842
General Fund			193,555		87,652
			<u>196,596</u>		<u>117,907</u>

The notes on pages 12-18 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.

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



P WRIGHT
Chair and Trustee

19 December 2016

**BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

1. Principal Accounting Policies

The charity is a private company limited by guarantee incorporated in England and Wales (no. 07012686) and a charity registered in England and Wales (no. 11362341). Accordingly, the charity is a Public Benefit Entity as defined by FRS 102. Its registered office is: 2nd Floor, the Fire Station, 133-139 Tooley Street, London SE1 2HZ.

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 financial statements have been prepared in accordance with 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 section 1A, effective 1st January 2015) (Charities SORP, FRS 102), The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102 section 1A and the Companies Act 2006). The charity is entitled to claim exemption from the need to prepare a cash flow statement and accordingly these statements have been prepared without that statement.

There are no judgements or area of estimation uncertainty having a material effect on the accounts. The company holds only basis financial instruments. All assets and liabilities are recognised initially at cost or transaction value and there are no items requiring restatement at fair value.

b) Reconciliation with previous Generally Accepted Accounting Practice.

The Trustees consider that in applying the principles required by FRS 102 and Charities SORP FRS 102 no restatement of comparative items are required. The transition date was 1st April 2014.

c) The Trustees are not considering that the Charity is a going concern in that it is intended to discontinue the charity as soon as is practical. This recognition of the forthcoming cessation of BFF does not necessitate any adjustments to any balance sheet items.

d) 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.

Income from grants (whether capital or revenue) is recognized when the charity has entitlement to the funds, any performance conditions to the grant met and it is probable that the income can be received and the amount can be measured reliably and is not deferred.

Income is deferred if there is a delay between the receipt of the money and the criteria for receiving it being met.

e) Donated services and facilities.

Donated professional services and donated facilities are recognized as income when the charity has control of the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

**BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016 (continued)**

1. Principal Accounting Policies (continued)

f) Interest Receivable

Interest receivable on funds held on deposit is included when receivable and the amount can be measure reliably by the charity; this is usually upon notification of the interest paid or payable by the bank.

g) 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.

h) 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 under the following headings:

Cost of generating voluntary income
Charitable activities

Other expenditure represents those items not falling into any other heading

i) Allocation of support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. They include governance costs. These have been allocated between the various classes of expenditure.

j) Governance

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and other costs linked to strategic management of the charity. These are allocated in line with other support costs.

k) Tangible fixed assets.

Individual fixed assets costing £1,000 or more are capitalized and depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment 33%

l) Debtors

Debtors are recognized at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) 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 YEAR ENDED 31 MARCH 2016**

1. Principal Accounting Policies (continued)

n) Creditors and Provisions

These are recognized when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. This is usually after allowing for any discounts due.

o) Financial instruments

The only instruments are: cash, debtors, creditors excluding amounts owed to HMRC. These are all basis instruments held at cost.

p) Pensions

The charity makes contributions to the personal pension schemes of the employees. There is no pension fund held by the charity.

q) Employee Benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

2. Donations and Legacies

	Unrestricted 2016 £	Restricted 2016 £	Designated Capital 2016 £	Total 2016 £	Total 2015 £
Trusts and Foundations	30,400	68,751	-	91,151	77,819
Corporate Income	163,281	-	-	163,281	107,617
Individual Donations	101,243	-	-	101,243	51,176
Donated Services	10,000	-	-	10,000	-
Total	304,924	68,751	-	373,675	236,162

3. Charitable Activities

	Unrestricted 2016 £	Restricted 2016 £	Designated Capital 2016 £	Total 2016 £	Total 2015 £
Charitable Income	27,008	-	-	27,008	47,664

4. Support Costs

	Total 2016 £	Total 2015 £
Rent	-	7,558
Insurance	1,575	1,664
Computer Expenses	2,062	6,008
Sundry	357	218
Book-Keeping	3,893	3,003
Travel	6,118	6,993
Other Staff Costs	2,551	4,584
Office Costs	5,106	2,647
Depreciation	1,802	563
Governance (note 5)	2,000	1,800
Total	25,464	35,038

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

5. Governance Costs

	Total 2016 £	Total 2015 £
Independent Examination Fee	<u>2,000</u>	<u>1,800</u>

6. Analysis of Total Expenditure

	Direct Costs 2016 £	Support Costs 2016 £	Total 2016 £	Total 2015 £
Fund-Raising	56,033	-	56,033	14,673
Charitable Activities	240,520	25,464	265,984	233,992
Total	<u>296,554</u>	<u>25,464</u>	<u>322,017</u>	<u>248,665</u>

Staff costs of £110,978 (£104,660) included in expenditure cover 6(4) staff. No staff member received more than £60,000 in remuneration. The aggregate emoluments of the Key Management Personnel were £29,292 (2015: £14,640).

None of the Trustees received remuneration or had any expenses reimbursed during the year (2015: nil).

7. Fixed Assets

	Equipment £
Cost	
As at 1 st April 2015	5,405
Additions	-
As at 31 st March 2016	<u>5,405</u>
Accumulated Depreciation	
As at 1 st April 2015	563
Charge For Year	1,801
As at 31 st March 2016	<u>2,364</u>
Net Book Value at 31 st March 2015	<u>4,842</u>
Net Book Value at 31st March 2016	<u>3,041</u>

BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016

9. Debtors

	Total 2016 £	Total 2015 £
Debtors	-	12,833
Accrued Income	-	10,330
Total	-	23,163

10. Creditors

	Total 2016 £	Total 2015 £
Trade Creditors	1,589	3,254
Taxation	3,555	1,815
Other Creditors	-	1,728
Accruals	2,000	1,800
Total	7,144	8,597

11. Analysis of Restricted Funds

Fund	At 1st April 2015 £	Incoming £	Outgoing £	Transfers £	At 31st March 2016 £
De Vere / PwC	18,750	58,751	(75,000)	(2,501)	-
Jakafrak	6,663	-	(6,663)	-	-
Lord Forte	-	10,000	(10,000)	-	-
Charitable Income	25,413	68,751	(91,663)	(2,501)	-

De Vere and PwC funding support the services of the Founder.
Jakafrak properties support some of the salary of the Chef Trainee.
The Lord Forte Foundation supported a part of the training programme.

**BEYOND FOOD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2016**

12. Related Party Transactions

There were no related party transactions.

13. Ultimate Controlling Party

As the Charity as no Shareholders the ultimate controlling party is the Board of Trustees.

14. Post balance sheet event

Effective 1 April 2016, the Trustees effected the earlier decision of changing the BFFs operation from a charity to a Community Interest Company (CIC). It was decided to do this in order to better serve the aims and objectives of the entity.