

Company Registration No. 03842531(England and Wales)

FOOD FOR ALL UK LIMITED

Unaudited Financial Statements

Year ended 31 July 2018

CHARITY NUMBER 1077897

G J Bishop FCA

16 Stewart Close

Abbots Langley

Hertfordshire

WD5 0LU

FOOD FOR ALL UK Limited

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

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FFOD FOR ALL UK Limited

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Food for All UK Limited
Charity number	1077897
Company registration number	03842531
Principal office	65 Market Street Watford Hertfordshire WD18 0PR
Registered office	16 Stewart Close Abbots Langley Hertfordshire WD5 0LU
Trustees	P O’Grady - Director D Hicks - Director V Lane R Cole - Secretary resigned 9 September 2017 D Schwarz N Kirby – Resigned 15 October 2018 R Edwards John Linn - Secretary appointed 9 September 2017 Alexey Gordon
Independent Examiner	G J Bishop FCA 16 Stewart Close Abbots Langley Hertfordshire WD5 0LU

FOOD FOR ALL UK Limited

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2018

Our Aims and Objectives

Purposes and Aims

The main objectives are the relief of poverty by the provision of food to people who are homeless or are in conditions of need by reason of sickness, disability, age or economic circumstances.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to these groups of people we are set up to help. The review also helps we ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

During the year the charity has continued to provide up to 2,500 free hot meals a day, six days a week. The charity offers a wide range of vegetarian meals to provide a balanced diet. The meals are delivered by a mobile kitchen to meeting points in the City of London and Camden/Kings Cross area. In addition Rathayatra Festivals have taken place in Manchester, Birmingham, Bristol, Bath, West Wales and Nottingham for a 'Feed the Five Thousand' programme. Overseas trips to Calais, Lille and Marseille in France and Cork in Ireland have also taken place.

Following the demise of Christopher Murphy the charity was offered the opportunity to take over the lease of the Gokula Café in Watford. A generous anonymous donation enabled the charity to acquire the lease of the property. One day a week approximately ninety homeless people in Watford are provided with a hot meal and take-away food. It is hoped to expand this community service going forward.

Other activities organised include cookery lessons, health, counselling, education and employment. In addition the charity runs an environmental garden to demonstrate composting and re-cycling to the public.

How our activities deliver public benefit

Our main activities and who we try to help are described above. All our activities focus on the prevention and rehabilitation of disadvantaged groups and are undertaken to further our charitable purposes for the public benefit.

Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of its volunteers increased funds by £53,300.

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2018

Principal Funding Sources

The major source of funds comes from the 'Just Giving' website. Volunteers are actively encouraged to obtain goods for little or no cost. Trend Routing Technology generously donate every month. As a result there is no significant drain on the financial resources of the charity.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to twelve months expenditure.

The company does not have share capital and each director, being a member of the company, undertakes to contribute an amount not exceeding £10 in the event of the company being wound up.

Trustees are appointed in accordance with the Articles of Association and on the basis of recommendation of existing trustees. A new trustee is only appointed where there is the full consent of the existing trustees. The governing documents allow the trustees to invest without limitation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees regularly assess and examine each operational and business risk to ensure that there are effective systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The policies adopted in furtherance of these objects are that the trustees may pay or apply the income, and if they shall think fit, the capital of the trust to or for such charitable purposes whatsoever at such times and in such manner as the trustees shall from time to time think proper and there has been no change in these policies during the period. No distributions have been made in the period.

Responsibilities of the Trustees

The trustees (who are also directors of Food for All UK Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

FOOD FOR ALL UK LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2018

Responsibilities of Trustees (continued)

- **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**
- **Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

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

Independent Examiner

Gerald Bishop BSc FCA was appointed as independent examiner on 1 November 2012 and has been re-appointed for the ensuing year.

Signed on behalf of the trustees

Peter O'Grady

Trustee

Date: 2 December 2018

FOOD FOR ALL UK Limited

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF FOOD FOR ALL UK LIMITED FOR THE YEAR ENDED 31 JULY 2018

I report on the accounts of the charity for the year ended 31 July 2018 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Food for All UK Limited for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act as amended)**
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended);and**
- To state whether particular matters have come to my attention.**

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that any material respect the trustees have not met the requirements to ensure that:**

**Proper accounting records are kept (in accordance with section 386 of the Companies Act 2006);
and**

Accounts are prepared which agree with the accounting records, 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; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.**

Gerald Bishop BSc FCA

16 Stewart Close, Abbots Langley

Independent examiner

Hertfordshire WD5 0LU

Date: 2 December 2018

FOOD FOR ALL UK Limited

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 JULY 2018

		2018	2017
		Total Funds	Total Funds
	Note	£	£
INCOMING RESOURCES			
Incoming resources from generated funds:			
Grants and Donations		321,110	177,823
Investment Income		—	6
TOTAL INCOMING RESOURCES		<u>321,110</u>	<u>177,829</u>
RESOURCES EXPENDED			
Charitable Activities:			
Provision of food		250,378	160,834
Governance costs		<u>17,432</u>	<u>4,347</u>
TOTAL RESOURCES EXPENDED		<u>267,810</u>	<u>165,180</u>
NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR		53,300	12,649
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>54,291</u>	<u>54,291</u>
TOTAL FUNDS CARRIED FORWARD		<u>120,259</u>	<u>66,959</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

FOOD FOR ALL UK Limited

BALANCE SHEET

AS AT 31 JULY 2018

		2018		2017	
	Note	£	£	£	£
FIXED ASSETS	4		87,609		29,299
CURRENT ASSETS					
Cash at bank and in hand		57,223		62,202	
CREDITORS: Amounts falling due					
Within one year	5	<u>24,592</u>		<u>24,542</u>	
NET CURENT ASSETS			<u>32,631</u>		<u>37,660</u>
TOTAL ASSETS			<u>120,240</u>		<u>66,959</u>
FUNDS					
Unrestricted funds			<u>120,240</u>		<u>66,959</u>
TOTAL FUNDS			<u>120,240</u>		<u>66,959</u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006(the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The trustees acknowledge their responsibilities for;

- (i) Ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the Trustees on 2 December 2018 and are signed on their behalf by:

Peter O'Grady

Trustee

Company Registration Number; 1122354

The notes on pages 8 to 10 form part of these financial statements

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1(revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

Charitable income represents donations from volunteers, charitable organisations and corporate grants. These are included in the financial statements when receivable.

Fund accounting

The Funds of the charity are made up of; restricted general funds for use on specified charitable purposes and unrestricted general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Resources expended

Direct charitable expenditure includes all expenditure incurred on donations awarded or on other schemes run in pursuance of the charity's objectives under its charter. Donations are recognised as a liability when the Charity is under an obligation to make transfer to a third party.

Depreciation

Depreciation is provided on all fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, at the following rates:

Equipment	25% per annum on reducing balance
Fixtures and fittings	20% per annum on reducing balance
Motor Van	25% per annum on reducing balance

FOOD FOR ALL UK Limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

2 TOTAL RESOURCES EXPENDED

	TOTAL FUNDS	TOTAL FUNDS
	2018	2017
	£	£
PROVISION OF FOOD		
Staff costs	17,950	13,901
Food and disposables	59,059	44,049
Motor expenses	11,727	20,491
Depreciation	26,767	9,980
Rent	42,214	11,610
Rent – Café	15,230	-
Flat	26,768	19,200
Euro project	4,056	6,650
Resource centre and project costs	<u>46,607</u>	<u>34,953</u>
	<u>250,378</u>	<u>160,834</u>
GOVERNANCE OF THE CHARITY		
Travel expenses	1,155	1,369
Telephone	263	218
Postage, stationary and advertising	852	2,047
Legal and accountancy fees	13,114	713
Other costs	<u>2,048</u>	<u>-</u>
	<u>17,432</u>	<u>4,347</u>

No trustee or person with a family or business connection with a trustee received any remuneration either directly or indirectly from the charity during the year. No trustees received reimbursement of expenses from the charity during the year.

3. SECTION 37 THE LOCAL GOVERNMENT & HOUSING ACT – STATEMENT

We confirm that the charity received no Grants in the period.

FOOD FOR ALL UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2018

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4 TANGIBLE FIXED ASSETS

	<u>Equipment</u>	<u>Vehicles</u>	<u>Fixtures</u>	<u>Total</u>
	£	£	£	£
COST				
At 1 August 2017	34,803	35,969	5,240	76,012
Additions	-	63,849	36,513	100,362
At 31 July 2018	<u>£34,803</u>	<u>£99,818</u>	<u>£41,753</u>	<u>£176,374</u>
DEPRECIATION				
At 1 August 2017	34,253	22,506	5,239	61,998
Charge for the year	138	19,327	7,302	26,767
At 31 July 2018	<u>£34,391</u>	<u>£41,833</u>	<u>£12,541</u>	<u>£88,765</u>
NET BOOK VALUE				
At 31 July 2018	<u>£412</u>	<u>£57,985</u>	<u>£29,212</u>	<u>£87,609</u>
At 31 July 2017	<u>£550</u>	<u>£28,728</u>	<u>£ 1</u>	<u>£29,299</u>

All fixed assets are used for direct charitable purposes.

5 CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Director's current account	23,829	23,829
Accruals	<u>763</u>	<u>713</u>
	<u>£24,592</u>	<u>£24,542</u>

6 COMPANY LIMITED BY GUARANTEE

Food for All UK Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as required not exceeding £10 to the assets of the company in the event of its being wound up.

