

Independent Food Aid Network
Unaudited Financial Statements
31 December 2019

Independent Food Aid Network

Financial Statements

Year ended 31 December 2019

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Independent Food Aid Network

Trustees' Annual Report

Year ended 31 December 2019

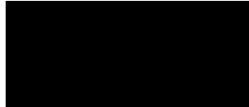
The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2019.

Reference and administrative details

Registered charity name Independent Food Aid Network

Charity registration number 1180382

Principal office



The trustees

Dr K Garthwaite - Treasurer
Cllr K Akinola
Ms D Woods - Chair
Dr M Power
Mr R Makwana
Prof J May
Ms F Boshorin

Accountants

David Cadwallader & Co Limited
Chartered Certified Accountants
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Structure, governance and management

The charity was registered under its Governing document as a Charitable Incorporated Organisation with the Charity Commission on 19 October 2018 under Charity number 1180382.

The charity is governed by its Trustees.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Objectives and activities

The objects of the organisation are the prevention or relief of poverty in the United Kingdom by providing:

- grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty
- to prevent or relieve poverty through undertaking and supporting research into factors that contribute to poverty and the most appropriate ways to mitigate these

It achieves this by:

- providing a forum, promoting best practice and offering a collective voice for independent, grassroots food aid providers
- working with and promoting the voices of people in food insecurity
- providing opportunities for learning about the causes of food poverty
- improving provision to people in need of food
- conducting and promoting critical, open-access research relating to food poverty

Public Benefit Statement

In setting the objectives of the Charity and planning our activities, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Independent Food Aid Network

Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Achievements and performance

The Independent Food Aid Network (IFAN) became a charity on 19.10.18. From this date until 31.12.19, IFAN received a number of grants and donations to enable us to partially fund the work of our Coordinator Sabine Goodwin to connect, support and advocate on behalf of member organisations at a local and national level as well as produce ground-breaking research on independent food banks. Sabine's remaining work for IFAN was done on a pro bono basis. IFAN has campaigned to see the end for the need for food banks alongside other groups working to address food poverty. IFAN has submitted evidence to critical inquiries, produced significant statistics on independent food bank food parcel distribution data in Scotland and run workshops for its member organisations. IFAN held an AGM on 21.9.19. in London and was able to report on its activities in terms of research, campaign and advocacy work as well its work to connect and support its member organisations.

IFAN's research, campaign and advocacy work:

On behalf of IFAN, Sabine Goodwin has led a ground-breaking joint project with A Menu for Change documenting the scale of independent food bank use in Scotland. The research first published in March 2019 revealed that from April 2017 through to September 2018, 84 independent food banks across Scotland distributed 221,977 emergency food parcels; added to Trussell Trust figure of 258,606 this brought the combined total to nearly half a million. This data received widespread media coverage and has been cited in the House of Commons, within a House of Commons Library briefing and in the Scottish Parliament.

Sabine has also continued to work on a list of independent food banks which by the end of 2019 numbered over 800 meaning that at least 40% of UK food banks are independent. This research continued to be referred to by academics, journalists, food aid providers and service users. It has also provided the starting point of a large-scale study of independent food banks led by Dr Rachel Loopstra based at King's College London working with Professor Jon May, Dr Andrew Williams, Dr Hannah Lambie-Mumford and Sabine (working independently of IFAN). A first report based on this study - A survey of food banks operating independently of the Trussell Trust food bank network - was published by IFAN in December 2019.

IFAN continued to support independent research projects with a view to raising awareness of and promoting a collective voice for independent food aid providers as well as to support this work in general. Sabine was interviewed numerous times in relation to academic papers on UK food insecurity. IFAN's research was mentioned in several key publications including the HRW report Nothing Left in the Cupboards: Austerity, Welfare Cuts, and the Right to Food in the UK.

IFAN's research further raised the profile of independent food aid providers with politicians, policy makers, and journalists. IFAN was regularly approached by journalists for contributions on food insecurity in relation to independent food aid providers, or to facilitate access to our members and other independent providers. Our coordinator Sabine Goodwin was interviewed and provided numerous comments for news articles and blogs over the 15-month period.

Several IFAN member organisations were represented at a special meeting held at Bristol University on the challenges of rural poverty with Philip Alston, the UN Special Rapporteur on extreme poverty and human rights as part of his visit to the UK in November 2018.

IFAN's trustees and its coordinator were among 58 academics and campaigners who signed a key letter to the Guardian at the time of the Global Foodbanking Network Food Bank Leadership Institute conference in London at the end of March.

Trustee Dee Woods represented IFAN at the annual meeting of the Global Network on the Right to Food and Nutrition in Jakarta, Indonesia as we developed our work to advocate for the Right to Food in the UK. IFAN continued to represent independent food aid providers during sessions of the All Party

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Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Parliamentary Group on Food Banks convened by MP Neil Coyle.

IFAN was a core partner of End Hunger UK coalition (Sabine was a member of the EHUK board) as well as a member of Sustain - the alliance for better food and farming, the Scottish Food Coalition, the Global Network for Right to Food and Nutrition, A People's Food Policy, the UK Food Poverty Alliance and the Fight Inequality Alliance.

As a core partner of the End Hunger UK coalition IFAN submitted evidence to the House of Lords Food, Poverty, Health and Environment Inquiry in September 2019.

Collaborative working has been an important part of our campaigning work and campaigning success, including:

1. As a result of joint campaign work on food insecurity measurement, from April 2019, the Department for Work and Pensions has included the ten adult questions from the US Government's survey on household food insecurity within the UK Family Resources Survey.
2. Partly as a result of campaign work alongside our joint data release with A Menu for Change, the Scottish Government announced the implementation of a significant child income supplement in June 2019.

In June 2019, Dee, Kemi Akinola and Sabine worked on an IFAN submission for the Labour Party's Sustainable Food Policy forum. Dee attended a subsequent Labour Party National Policy Forum consultation meeting on the Right to Food. Trustee Dee Woods represented IFAN at the Labour Party Conference at two events focussed on the Right to Food.

In the summer of 2019 Sabine and Dee worked alongside Sustain, the Trussell Trust and FareShare to raise our significant concerns about the impact of a no deal Brexit on those already vulnerable and living with food insecurity as well as on the emergency food aid providers, already struggling to cope with increased demand, in terms of food supply. In particular, through meetings with civil servants, briefings and conversations with journalists we called for a central hardship fund to support those in need directly.

Following IFAN trustee Dr Kayleigh Garthwaite's conference in Birmingham in November 2018 Charitable food provision as an emergency response: sharing evidence from Canada, the USA and the UK, Sabine and Kayleigh co-organised a Chatham House rule UK Food Poverty Alliance meeting in London involving key conference participants over from the USA and Canada and UK-based academics and representatives of organisations tackling food insecurity. Since then, Kayleigh, Sabine, Maddy and Dee have worked alongside colleagues in the UK, the United States and Canada to develop a global alliance focussed on addressing the root causes driving hunger and charitable food aid use. A first face-to-face meeting took place in Raleigh, North Carolina in early September 2019 following the Closing the Hunger Gap conference - Roots, Justice, Resiliency at which both Kayleigh and Dee were able to represent IFAN.

In November 2019, Sabine won the Caroline Walker Trust 30th Anniversary Media Campaigner of the Year Award in recognition of her work with IFAN.

IFAN's work to support and connect its member organisations:

In an effort to share best practice, provide member support, and encourage discussion between different food aid providers we ran two national events since October 2018:

1. A workshop on community food retail projects held at the University of Coventry particularly for those involved with this growing sector run by IFAN trustee Robin Burgess in partnership with Dr Lopa Saxena.

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Trustees' Annual Report *(continued)*

Year ended 31 December 2019

2. A series of workshops focussed on rural food poverty at Bristol University in June 2019 in partnership with Sustain's Food Power programme and the Bristol Poverty Institute.

Our coordinator Sabine Goodwin continued to connect and support members on particular concerns and issues raised principally through connecting members and facilitating mutual support and the sharing of best practice. Together with IFAN's volunteers Sabine put together a regular IFAN newsletter which was sent out to members and supporters.

In partnership with IFAN, Nourish Scotland ran Dignity in Practice workshops and follow-up support with IFAN members in the North England. Main workshop sessions ran in Chester and Carlisle in September 2019. We are grateful for the funding for this project from the Evan Cornish Foundation and the help and support of Stephanie Ellis-Beacham and Rachael Rodway of IFAN member the Carlisle Foodbank.

In partnership with the Global Network for the Right to Food and Nutrition and WhyHunger, we have coordinated a series of webinars on the Right to Food. The webinars are as follows: Undermining the Right to Food: The Rise of Food Charity in North America and Europe; The Right to Food and Emerging Strategies of Resistance; Living with Food Poverty & Hunger while Advocating for the Right to Food in North America and Europe and The Interconnection between the Right to Food and Food Sovereignty in North America and Europe.

IFAN also developed a partnership with The Equality Trust to connect member organisations with The Equality Trust volunteers to campaign locally for the payment of The Real Living Wage. At the invitation of the Hereford Diocese, Sabine Goodwin made a visit to Shropshire and Herefordshire to meet independent food bank managers and volunteers in November 2018. Many of the independent food banks in Scotland participating in our joint data collation project with A Menu for Change joined IFAN in 2019.

By December 2019, IFAN membership included over 200 members organisations.

Financial review

Income for the year was minimal, with total income of £2,875 and total expenditure of £2,497. Funds held at 31 December 2019 were £378, all of which were unrestricted and carried forward.

Income for the next financial year will be considerably higher due to additional funds being allocated to the charity following the outbreak of COVID-19.

The trustees' annual report was approved on 8 October 2020 and signed on behalf of the board of trustees by:

Ms D Woods
Chair

Dr K Garthwaite
Treasurer

Independent Food Aid Network

Statement of Financial Activities

Year ended 31 December 2019

		Unrestricted funds	2019 Restricted funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	2,249	500	2,749
Other income	5	126	—	126
Total income		<u>2,375</u>	<u>500</u>	<u>2,875</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>1,997</u>	<u>500</u>	<u>2,497</u>
Total expenditure		<u>1,997</u>	<u>500</u>	<u>2,497</u>
Net income and net movement in funds		<u>378</u>	<u>—</u>	<u>378</u>
Reconciliation of funds				
Total funds brought forward		—	—	—
Total funds carried forward		<u>378</u>	<u>—</u>	<u>378</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 8 to 12 form part of these financial statements.

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Statement of Financial Position

31 December 2019

	Note	2019 £
Current assets		
Cash at bank and in hand		528
Creditors: amounts falling due within one year	10	<u>150</u>
Net current assets		<u>378</u>
Total assets less current liabilities		<u>378</u>
Net assets		<u><u>378</u></u>
Funds of the charity		
Unrestricted funds		<u>378</u>
Total charity funds	11	<u><u>378</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 8 October 2020, and are signed on behalf of the board by:

Ms D Woods
Chair

Dr K Garthwaite
Treasurer

The notes on pages 8 to 12 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 December 2019

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 [REDACTED]

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

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.

Independent Food Aid Network

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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 £	Restricted Funds £	Total Funds 2019 £
Donations			
Grants and donations	<u>2,249</u>	<u>500</u>	<u>2,749</u>

5. Other income

	Unrestricted Funds £	Total Funds 2019 £
AGM income	<u>126</u>	<u>126</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Research, connect, support and advocacy	1,848	500	2,348
Support costs	149	–	149
	<u>1,997</u>	<u>500</u>	<u>2,497</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £
Research, connect, support and advocacy	2,348	–	2,348
Governance costs	–	149	149
	<u>2,348</u>	<u>149</u>	<u>2,497</u>

8. Staff costs

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

2019
£

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

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Creditors: amounts falling due within one year

	2019 £
Accruals and deferred income	<u>150</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
General funds	<u>–</u>	<u>2,375</u>	<u>(1,997)</u>	<u>378</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

11. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 201 9	Income £	Expenditure £	At 31 December 2019 £
Nourish Scotland	—	<u>500</u>	<u>(500)</u>	<u>—</u>

12. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2019 £
Current assets	<u>378</u>	<u>378</u>