



BRAINTREE AREA FOODBANK LTD
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED
31ST MARCH 2021

Registered in England and Wales
Charity No: 1148782
Company No: 8183618



Braintree Area Foodbank Ltd

Financial Statements

	Page(s)
Charity Reference and Administrative Details	2
Trustees' Annual Report	3 - 6
Independent Examiner's Report	7
Statement of Financial Activities (including Income and Expenditure Report)	8
Balance Sheet	9
Notes to Financial Statements	10 - 20

Braintree Area Foodbank Ltd

Charity Reference and Administrative Details

Year ended 31st March 2021

Charity Registration Number	1148782
Company Registration Number	8183618
Trustees and Directors who have served during the year and since the year end	Rosemary Joy Bailey Peter Leonard Crow Jonathan Cherney Denison Cross David Leonard Drewett (resigned 28 th May 2020) Margaret Ann Drewett (appointed 1 st May, 2020) Lisa Margaret Scott John Edward Vandome Robert Wakeman Graham Charles Pateman (appointed 19 th April 2021)
Registered Office	Unit 6 Lakes Industrial Park Lower Chapel Hill Braintree CM7 3RU
Independent Examiner	S Hare FCCA 3 Marshbarns Bishops Stortford CM23 2QN
Solicitor	Holmes & Hills LLP 9 Bocking End Braintree CM7 9AJ
Bankers	CAF Bank Ltd 25 Kingshill Avenue Kingshill West Malling ME19 4JQ

Braintree Area Foodbank Ltd

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2021

The Trustees present their report and financial statements of the charity for the year ended 31st March 2021.

Objectives and Activities

The objectives of the charity are the relief of poverty in the Braintree area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Braintree Area foodbank supports local people in need of food through our distribution centres in Braintree, Halstead, Great Notley and Witham. We partner with 108 referral agencies who issue vouchers to those needing food. Vouchers are exchanged for food at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address their underlying issues behind their crisis.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braintree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance

In March 2020, the charity appointed a full-time project manager, to reduce its reliance on volunteers in the key areas of the day-to-day management of the charity. The appointment coincided with the ending of the role of the part-time Administrator / Co-ordinator. We thank the Essex Community Foundation who provided funding for this, along with Asda who provided funding via the Trussell Trust. In December 2020 we appointed a part time warehouse supervisor, as our volunteer supervisor moved away and the role was becoming too arduous for a volunteer.

The widespread impact of the Covid-19 pandemic has had a profound effect on the way in which the charity has operated this year, and on the demand for its services. The Charity has had to reduce its service to the distribution of food parcels only as Covid restrictions did not allow the face-to-face dialogue with clients to enable additional support to be given to help resolve the crises they are facing. The charity has distributed 65 tonnes of food to beneficiaries during the year (last year 64.8 tonnes). This has provided food for 5842 people (last year 6043). This provided food for 2984 adults (last year 3289) and 2858 children (last year 2754). This reduction in numbers may be due, in part, to the opening of a number of short-term foodbanks in the area, opened specifically to assist in the pandemic. In addition to our food distribution, we have been able to use £5220 of grant funding that was restricted to food purchasing, to provide £10 supermarket food vouchers to enable clients to purchase fresh food items.

We have also used our resources to assist other organisations, with the distribution of 15 tonnes of food to other local Foodbanks, charities, schools and organisations to assist the alleviation of food poverty during the ongoing Coronavirus pandemic. We supported Community 360, Braintree who partnered with The Essex Child & Wellbeing Service to provide holiday hunger packs in the summer holidays. In the October school holiday Community 360 joined with Active Essex to run a holiday club for 96 adults and children and we were able to provide food for a cooked meal and one take home pack. We also provided food for a further project during the Christmas school holiday when Community 360 delivered food packs to 72 adults and children.

Funding

The charity continued to seek donations and grants to ensure the continuity of its service to beneficiaries. The main activity of the charity is the distribution of food and other essential groceries, which are usually generously donated by individuals through collection points in supermarkets, schools, churches and other community facilities. The restriction on meetings and access to community facilities has changed this pattern of donation, with a substantial increase in the amount of food directly donated by supermarkets such that we collected a total of 103 tonnes of food (last year 67 tonnes). Our substantial core costs, for which we require funding, have been met in part through individual donations from our supporters and through webpage donating, but also from grants from local organisations, commercial sources and from philanthropic organisations.

The Covid-19 pandemic has increased the profile of foodbanks, nationally, and this charity has benefited by a significant increase in support from both individuals and granting bodies. The Trustees are grateful to those people and organisations who made donations or provided grants to enable the foodbank to continue to operate.

Volunteers

The charity benefits from the services of 132 volunteers (last year 184), volunteering across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are essential to the running of the foodbank. Due to Covid regulations, from April 2020 a number of our volunteers aged seventy or over, were temporarily withdrawn from client facing activities, but we were heartened by an influx of new volunteers which permitted us to continue our distribution of food under restrictions. We are so grateful that our volunteers cheerfully adapted to these measures including enduring draughty premises throughout the winter, as we sought to ensure a safe level of ventilation. We anticipate that a number of our volunteers will be able to return to their roles in the future as restrictions are relaxed.

Structure, Governance and Management

The Company is limited by guarantee and registered in England.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network.

Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited. The trustees receive a local induction along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company.

Trustees' Responsibilities

The Trustees 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 Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe methods and principles in the Charities SORP (FRS 102)
- 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate 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. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Problem Solving
- Expenses
- Risk assessment with additional guidance to Covid-19 requirements
- Safeguarding
- Social Media
- Data Privacy Statement for Volunteers
- Partnership Agreement with Trussell Trust
- Data sharing Agreement with Trussell Trust

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

The plans for the coming year are to continue delivering our service in a modified fashion so long as is necessary and then to restore our client activities to include face to face signposting to other agencies which may be able to assist them.

The charity will resume further courses under the "Eat Well Spend Less" scheme and the FISH Club in future years when government restrictions are lifted.

The Trussell Trust is currently engaged in a programme to develop local foodbanks as resources to help reduce the underlying causes of food poverty. As our response we are seeking partnerships with local organisations such as East Light who have already agreed and the Citizens Advice Bureau to provide their services within our centres which would enhance the support that our volunteers are able to give. This will mean incurring a significant outlay, so the service will commence with a pilot study, later in the financial year.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of building cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £71000 in 2021-22. Our unrestricted reserve fund at the year ended 31st March 2021 is £164649 and this objective has been met.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board

Trustee signature



Trustee Name

M A DREWETT

Date

14/07/2021

Trustee signature



Trustee Name

L M SCOTT

Date

14/07/2021

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2021, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed



Sally Hare FCCA
3 Marshbarns
Bishops Stortford
CM23 2QN

Braintree Area Foodbank Ltd

Statement of Financial Activities (including Income and Expenditure Account)

Year Ended 31st March 2021

Braintree Area Foodbank Ltd

Year Ended 31 March 2021

	Notes	This Year Unrestricted Funds £	Revenue £	Capital £	Total £	Last year Total £
Income from:						
Grants and Donations		128586	51150		179736	54963
Gifts in Kind	4	9456			9456	3181
Profit on Disposal of Fixed Assets					0	0
Food donated and distributed to beneficiaries	4	154091			154091	116944
Fund Raising Activities					0	2868
					0	
Total Income	3	292133	51150	0	343283	177956
Expenditure on						
Charitable activities		20742	22359	2237	45338	30294
Food distributed to beneficiaries		152925	1166		154091	116944
Support activities	5,6	7439	23833		31272	20029
Total Expenditure	5	181106	47358	2237	230701	167267
Net Income/(Expenditure)		111027	3792	-2237	112582	10689
Transfers between Funds					0	0
		111027	3792	-2237	112582	10689
Reconciliation of funds						
Total Funds brought forward		53623	5516	14865	74004	63315
Total Funds carried forward	12	164650	9308	12628	186586	74004

Balance Sheet
Year Ended 31 March 2021

	Note	This year £	£	Last year £	£
Fixed Assets					
Tangible Assets	7				
Unrestricted Funds		2708		3620	
Restricted Funds		<u>13146</u>	15854	<u>15641</u>	19261
Current Assets					
Debtors	9	3055		3580	
Short term Investments	11	110000			
Cash at bank and in hand	11	54599		50903	
Gifts in Kind	8	<u>4478</u>		<u>1334</u>	
		172132		55817	
Creditors					
Amounts falling due within one year	10	<u>1400</u>	170732	<u>1074</u>	54743
Net Assets			<u>186586</u>		<u>74004</u>
Charity Funds	12,13				
Unrestricted Funds		164649		53623	
Restricted Funds		21937	186586		20381
Total Charity Funds			<u>186586</u>		<u>74004</u>

The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 7th July 2021

Signed by one trustee on behalf of all the trustees.

Trustee signature

R Bailey

Trustee Name: Rosemary Bailey

Date of Approval

7. 7. 21

The notes on pages 10 to 20 form part of these financial statements.

Braintree Area Foodbank Ltd

Notes to Financial Statements

Year Ended 31st March 2021

1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on an ongoing concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

(d) Material prior year adjustment

Gift Aid and Gift Aid on Small Donations were underclaimed for the two financial years ended 31st March 2020 and not included in the accounts.

The Statement of Financial Activities for the year ended 31st March 2020 is adjusted by:

Amounts due	Gift Aid	GASDS	Total
Year 2018-19		538.92	
Year 2019-20	<u>586.34</u>	<u>841.34</u>	
	586.34	1380.26	1966.60

The Balance Sheet for the year ended 31st March 2020 is adjusted by:

Increase in Other Debtors	1966.60
---------------------------	---------

2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:
the charity becomes entitled to the resources;
it is more likely than not that the trustees will receive the resources;
the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure

The valuation is calculated on the average issue to a family of 2 adults and 2 children and based on the usual contents included at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA

(e) The charity has incurred expenditure on support costs.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprises all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 7.

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3	Income	This year Unrestricted	This year Restricted	This year Total	Last year Total
Donations	Donations and Gifts		51150	0	14784
	Gift Aid	5204		5204	4309
	General Grants	123382		174532	35870
	Food donations	154091		154091	116944
	Other donated goods and services	9456		9456	3181
		292133	51150	343283	175088
Charitable	Fund raising activities				2868
Other	Gain on disposal of a tangible fixed asset held for charity's own use				
TOTAL INCOME		292133	51150	343283	177956

All income in the prior year was unrestricted except for Specific Donations of £14784

Note 4	Donated goods and services	This year	Last year
	Food donated	154091	116944
	Gifts of items	8012	2253
	IT software data transfer	94	138
	Supermarket Gift cards	1350	790
		163547	120125

Accounting policies for donated goods and services are described above.

Note 5 Expenditure on charitable activities

Note 5	Expenditure on charitable activities	This year Unrestricted	This year Restricted	This year Total	Last year Total
Expense on raising funds					
	Staging fundraising events			0	359
	Advertising, marketing, direct mail and publicity			0	110
		0	0	0	469
Expenditure on Charitable activities					
	Van running costs	2673		2673	1752
	Warehouse costs (including warehouse supervisor salary, rental and service charges)	12769	15238	28007	22287
	Food distributed	152925	1166	154091	116944
	Activities undertaken	5300	6862	12162	3759
	Depreciation of tangible fixed assets		2496	2496	2496
		173667	25762	199429	147238
Support costs					
	Administrative and office costs	6752	23833	30585	18416
	Governance costs	35		35	35
	Depreciation of tangible fixed assets	652		652	1109
		7439	23833	31272	19560
Total Expenditure		181106	49595	230701	167267

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Food distribution	152925	1166		154091	116944
Eat Well Spend Less		49		49	661
Food in School Holidays		0		0	773
Coordinators for EWSL/FISH				0	3954
Administration staff costs	2563	23023		25586	9000
Gt Notley centre	24			24	1402
Halstead centre update				0	338
CCTV installation in warehouse				0	1320
Warm Packs	1069	453		1522	271
Gift Cards	430	5220		5650	420
Support costs			22455	22455	24494
Warehouse rental	1640	13000		14640	
Emergency Covid costs		2689		2689	0
Emergency Food purchase		1499		1499	0
Total	158651	47099	22455	228205	159577

Note 6 Details of certain types of expenditure

Staff costs

	This year £	Last year £
Salaries and wages	26,997	12,004
Social security costs	-	-
Pension costs (defined contribution pension plan)	533	-
Other employee benefits	-	-
Total staff costs	27,530	12,004

	This year £	Last year £
Amount paid to key management personnel	24,539	12,004

Average head count for the year (WTE)	This year	Last year
	1.16	0.99

The parts of the charity in which the employees work	This year	Last year
Charitable activities	1.16	0.99

Defined Contribution Pension Scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	533	-

	Restricted Funds	Unrestricted Funds
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by the grants obtained	480	53

Note 7**Tangible fixed assets****(a) Cost or valuation**

	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
At the beginning of the year	17,755	20,723	38,478
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
	17,755	20,723	38,478
At end of the year			

(b) Depreciation and impairments

Basis	SL	SL	
Rate	over 9 years	over 5 years	
At beginning of the year	3,946	15,271	19,217
Disposals	-	-	-
Depreciation	1,973	1,434	3,407
At end of the year	5,919	16,705	22,624

(c) Net book value

Net book value at the beginning of the year	13,809	5,452	19,261
Net book value at the end of the year	11,836	4,018	15,854

Note 8**Stock**

Gift Cards and Gifts in Kind	For distribution
	£
Charitable activities:	
Opening	1,334
Added in period	14,675
Expensed in period	-11,531
Closing	4,478

Note 9 Debtors and prepayments**Analysis of debtors**

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	1,391	1,440
Other debtors	1,664	2,140
Total	3,055	3,580

Note 10 Creditors and accruals**20.1 Analysis of creditors**

	Amounts falling due within one year	
	This year	Last year
	£	£
Accruals and deferred income	252	783
Taxation and social security	1,148	291
Total	1,400	1,074

Note 11 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	30,000	-
Short term deposits	80,000	-
Cash at bank and on hand	54,599	50,903
Total	164,599	50,903

Note 12 Charity

Funds

Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
EWSL & FISH Coordinator Fund	Restricted	Permission given to use for Food vouchers during Covid restrictions	3,446	-	3,446	-
EWSL training Fund		EWSL activity-balance used for Food vouchers	76		76	-
Halstead Centre update Fund	Restricted	Halstead centre refurbishment	82			82
EWSL Course Fund	Restricted	to provide EWSL courses	1,139			1,139
Van replacement Fund	Restricted	Capital purchase of van	13,809		1,973	11,836
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	773		259	514
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	1,056		264	792
Project Manager	Restricted	Employment costs		25,736	23,023	2,713
Emergency Covid costs	Restricted	Employment and purchase costs required to meet Covid requirements		2,689	2,689	-
Food purchases	Restricted	Food purchases to cover shortfall in supplies and give additional vouchers to clients		9,725	4,865	4,860
Warehouse Rental	Restricted	Rental costs		13,000	13,000	-
<i>Other funds (balancing figure)</i>	Unrestricted	N/a	53,623	292,133	181,106	164,650
Total Funds as per balance sheet			74,004	343,283	230,701	186,586

Note 12 Charity Funds

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
EWSL & FISH Coordinator Fund	Restricted	Coordinator Funding for EWSL & FISH	6,670	-	3,954	2,716
EWSL Activity Fund	Restricted	EWSL activity	730		-	730
FISH Activity Fund	Restricted	FISH activities		849	773	76
Gt Notley Centre opening	Restricted	Gt Notley new centre opening		1,395	1,395	-
Halstead Centre update Fund	Restricted	Halstead centre refurbishment to provide EWSL courses		420	338	82
MENCAP Administrator Fund	Restricted	Administrator and support costs		1,800	661	1,139
Van replacement Fund	Restricted	Capital purchase of van	15,782		1,973	13,809
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	1,032		259	773
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse		1,320	264	1,056
<i>Other funds (balancing figure)</i>	Unrestricted	N/a	39,101	163,172	148,650	53,623
Total Funds as per balance sheet			63,315	177,956	167,267	74,004

Note 13 Fund reconciliation

		Balance 1st April 2020 £	Income £	Expenditure £	Balance 31st March 2021 £
Unrestricted Fund		53623	292133	181107	164649
Restricted Fund	Revenue	5516	51150	47357	9309
	Capital	14865		2237	12628
		20381	51150	49594	21937

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14 Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

	This year	Last year
Payments made		£
	-	2389

Trustees' expenses

In the period the charity has not paid any trustee expenses

	This year	Last year
		£
		50
Expenses reimbursed	-	

Transaction(s) with related parties

There have been no transactions with related parties in the period covered

