

Charity registration number: 1154256

East Grinstead Food Bank

Annual Report and Financial Statements

for the Year Ended 30 November 2018

Lucraft Hodgson & Dawes LLP
Ground Floor
19 New Road
Brighton
East Sussex
BN1 1UF

East Grinstead Food Bank

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East Grinstead Food Bank

Reference and Administrative Details

Trustees

Cllr Danny Favor
Andrew Smith, Chair of Trustees
Michael Derek West
Clive Wills, Trustee & Treasurer
James Hennessy
Lynne Loving
Karen West

Principal Office

Jubilee Community Centre
Charlwoods Road
East Grinstead
West Sussex
RH19 2HL

Charity Registration Number

1154256

Accountants

Lucraft Hodgson & Dawes LLP
Ground Floor
19 New Road
Brighton
East Sussex
BN1 1UF

East Grinstead Food Bank

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 November 2018.

Objectives and activities

Objects and aims

A Christian initiative for the prevention or relief of poverty in East Grinstead and the surrounding area, in particular but not exclusively by:

a) providing emergency food boxes containing a minimum of three days' supply of balanced and nutritional foodstuffs, using a Trussell Trust-supplied picking list, and household items to individuals in need and for distribution by charities and other organisations working to prevent, or provide relief from, poverty – such as the probation service in Crawley.

b) the provision of such other help and comfort for the beneficiaries and signposting to relevant information to other advisory services, as may be required.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

As Chair of Trustees, I firstly wish to record our sincere thanks for the great work of John Granger for his work as statistician to the foodbank since its inception in December 2012, as John stepped down at the October 2018 foodbank AGM. Equally, I am delighted to welcome Mandy Cunningham to the Board of Trustees.

As you will read in other pages these accounts reveal a surplus of £16,765 from income of £44,184 for the year compared to a deficit of £7,050 from income of £22,081 for the previous financial year.

The Trustees continue to have sufficient cash reserves for up to 6 months operations, but remain very supportive of the work done by the Foodbank Manager, in conjunction with the fundraising sub-committee, to seeking further grants and donations for the current year and beyond. This is very important as for example our grant from West Sussex County Council has been cut by £2,000 for the 2019-2020 financial year.

In 2018, we helped 1593 adults & children, an 80% over 2015. In addition we fulfilled 180 Christmas bags (an increase of 49 over 2017), 74 Easter bags (an increase of 46 bags) and 85 Summer bags (an increase of 22 bags).

More details about the work of the foodbank can be found in the 2-page 2018 summary document, prepared by the Steering Team, published in February 2019.

The Trustees again wish to express their considerable thanks for the work and commitment of the foodbank Steering Team, all foodbank volunteers, the leadership team of the Jubilee Centre and all those locally who support the foodbank with donations of food & household donations.

We are also very grateful for individual financial donations, those who use our new online donation tool, give.net – the replacement for BT mydonate, the church communities in East Grinstead and the Charity Feast co-ordinator. In particular we remain very appreciate of major support from The Jubilee Centre, Trinity Methodist Church, The East Grinstead Common Good Trust, the Sussex Community Foundation and West Sussex County Council.

East Grinstead Food Bank

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The Foodbank priorities for the 2019-2021 period are to:

- Continue to support those locally in need in accordance with Trussell Trust policies & guidance.
- Maintain the Foodbank as a self-supporting charity.
- Maintain stock control procedures.
- Demonstrate sound management and leadership of the Foodbank – via auditable policies & procedures.
- Encourage a plentiful supply of volunteers and trustees to enable the operation of the foodbank.
- Continue to promote the work of the foodbank in the local community and demonstrate work done.
- Extend signposting to existing and new agencies – eg Christians Against Poverty (CAP), to reduce reliance on the foodbank, over time.
- Continue to support other foodbanks where appropriate.

Lastly, we remain very grateful for the pro bono work done by Lucraft, Hodgson & Dawes of Brighton in preparing these accounts, in particular the work of Mr Chris Ford (Partner) & Jackie Mandel.

East Grinstead Food Bank

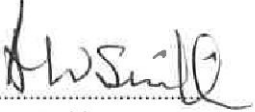

Trustees' Report

Structure, governance and management

Nature of governing document

Constitution adopted 18 June 2013 as amended on 9 October 2013

The annual report was approved by the trustees of the charity on 2 July 2019 and signed on its behalf by:


.....
Andrew Smith
Chair of Trustees


East Grinstead Food Bank

Statement of Trustees' Responsibilities

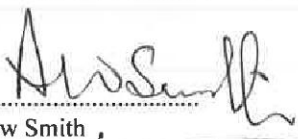
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2 July 2019 and signed on its behalf by:


.....
Andrew Smith ,
Chair of ~~Trustees~~

East Grinstead Food Bank

Statement of Financial Activities for the Year Ended 30 November 2018

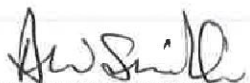
	Note	Unrestricted funds £	Total 2018 £
Income and Endowments from:			
Donations and legacies		44,184	44,184
Expenditure on:			
Raising funds		(432)	(432)
Charitable activities		<u>(26,987)</u>	<u>(26,987)</u>
Total Expenditure		<u>(27,419)</u>	<u>(27,419)</u>
Net movement in funds		16,765	16,765
Reconciliation of funds			
Total funds brought forward		<u>13,693</u>	<u>13,693</u>
Total funds carried forward	10	<u>30,458</u>	<u>30,458</u>
	Note	Unrestricted funds £	Total 2017 £
Income and Endowments from:			
Donations and legacies		22,081	22,081
Expenditure on:			
Raising funds		(341)	(341)
Charitable activities		<u>(28,790)</u>	<u>(28,790)</u>
Total Expenditure		<u>(29,131)</u>	<u>(29,131)</u>
Net movement in funds		(7,050)	(7,050)
Reconciliation of funds			
Total funds brought forward		<u>20,744</u>	<u>20,744</u>
Total funds carried forward	10	<u>13,694</u>	<u>13,694</u>


The funds breakdown for 2017 is shown in note 10.

East Grinstead Food Bank
(Registration number: 1154256)
Balance Sheet as at 30 November 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	8	-	291
Current assets			
Cash at bank and in hand		30,987	14,740
Creditors: Amounts falling due within one year		<u>(529)</u>	<u>(1,337)</u>
Net current assets		<u>30,458</u>	<u>13,403</u>
Net assets		<u>30,458</u>	<u>13,694</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>30,458</u>	<u>13,694</u>
Total funds	10	<u>30,458</u>	<u>13,694</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 2 July 2019 and signed on their behalf by:


 Andrew Smith
 Trustee
 Chair of Trustees


 Clive Wills
 Trustee
 Treasurer

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2018

1 Accounting policies

Statement of compliance

The financial statements have been prepared on the receipts and payments basis 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

East Grinstead Food Bank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2018

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2018 £	Total 2017 £
Donations and legacies;			
Donations from individuals	44,184	44,184	22,081
	44,184	44,184	22,081

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2018

3 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	Total 2018	Total 2017
Note	General £	£	£
Costs of goods sold	432	432	341
	<u>432</u>	<u>432</u>	<u>341</u>

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2018	Total 2017
	General £	£	£
Staff costs			
Wages and salaries	19,474	19,474	20,956
Social security costs	-	-	287
Pension costs	5	5	-
Depreciation, amortisation and other similar costs	291	291	411
Other governance costs	7,217	7,217	7,136
	<u>26,987</u>	<u>26,987</u>	<u>28,790</u>

5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2018 £	2017 £
Depreciation of fixed assets	<u>291</u>	<u>411</u>

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2018

6 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
Staff costs during the year were:		
Wages and salaries	19,474	20,956
Social security costs	-	287
Pension costs	5	-
	<u>19,479</u>	<u>21,243</u>

No employee received emoluments of more than £60,000 during the year

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2017	<u>1,244</u>	<u>1,244</u>
At 30 November 2018	<u>1,244</u>	<u>1,244</u>
Depreciation		
At 1 December 2017	953	953
Charge for the year	<u>291</u>	<u>291</u>
At 30 November 2018	<u>1,244</u>	<u>1,244</u>
Net book value		
At 30 November 2018	<u>-</u>	<u>-</u>
At 30 November 2017	<u>291</u>	<u>291</u>

9 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5 (2017 - £Nil).

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2018

10 Funds

	Balance at 1 December 2017 £	Incoming resources £	Resources expended £	Balance at 30 November 2018 £
Unrestricted funds				
General	<u>13,693</u>	<u>44,184</u>	<u>(27,419)</u>	<u>30,458</u>
	Balance at 1 December 2016 £	Incoming resources £	Resources expended £	Balance at 30 November 2017 £
Unrestricted funds				
General	<u>20,744</u>	<u>44,184</u>	<u>(27,419)</u>	<u>37,509</u>

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	30,987	30,987
Current liabilities	<u>(529)</u>	<u>(529)</u>
Total net assets	<u>30,458</u>	<u>30,458</u>

12 Analysis of net funds

	At 1 December 2017 £	Cash flow £	At 30 November 2018 £
Cash at bank and in hand	14,740	16,247	30,987
Net debt	<u>14,740</u>	<u>16,247</u>	<u>30,987</u>