

## **Alton Christian Care Ltd**

Report of the directors and audited financial statements for the year ended 31st March 2019.

**Charity name:** Alton Christian Care Ltd

**Charity Registration Number:** 1151471

**Company Registration Number:** 08334039

**Registered Office:** Market House, 21 Lenten Street, Alton GU34 1HG

### **Directors and Trustees**

D.Cocks  
L.Duncan  
J.Easthope ( Resigned 31<sup>st</sup> July 2018)  
T.Thomas (Appointed 4<sup>th</sup> October)  
T.Pinchen (Chair)  
P.Susans  
D.Weideman

**Operations Manager:** J.Jacobs resigned 30<sup>st</sup> June 2018  
I.M. Dane appointed 1<sup>st</sup> July 2018

### **Honorary Independent Examiner:**

Felicity Brindley, Redcot, Gaston Lane, South Warnborough, Hampshire.

### **Bankers:**

HSBC , Lansdowne House, 74 High Street, Alton. GU34 1EZ

### **Associated Organisation:** The Trussell Trust.

The Trussell Trust (registered Charity number 1110522 ) is the organisation to which the charity is affiliated and which sets out management and organisational standards.

### **Purpose and Aims**

The charity's purposes are set out in the company's memorandum of terms but the primary purpose is to operate the Alton Foodbank.

The main focus is the collection and distribution of food in accordance with the rules and recommendations set out by the Trussell Trust who are the overarching sponsors for more than 400 foodbanks throughout the UK.

A secondary object has been established which is the operation of a school uniform bank for local schools in the immediate area.

### **How our activities deliver public benefit.**

## Food Supply

A wide range of people from all backgrounds and irrespective of race or belief derived benefit from our activities.

In the reporting year we collected donations of approx. 10.5 tonnes of food and distributed approx. 10.7 tonnes of food. We redeemed 345 vouchers in the reporting period. Total number fed was 1011, comprising 534 adults and 477 children under age 16. This represents approximately 10000 meals provided. Sadly it also represents an increase of some 15% approx.. over the preceding reporting year.

Low income now accounts for as many voucher referrals as benefit changes and delays together.

*An analysis of the vouchers issued by location and type of crisis is given at annex one and two of this report.*

Support is given to the SDAS women's refuge in Alton. In addition we passed surplus food stocks to other Trussell Trust foodbanks such as Basingstoke and Farnborough and Stockport and small amount to other local organisations such as another local charity, Bushy Leaze and the local Womens refuge, to ensure that the Charity maintained appropriate levels of stock within the correct date parameters and avoid stock surpluses for particular date ranges did not become unused and therefore wasted.

The Trussell Trust recommendation that we supply three days' worth of meals for a maximum of three occasions has been followed with a few rare exceptions where circumstances required a more relaxed policy. In practice many of the people using our service have been the subject of benefit changes, cuts and delayed appeals etc. An increasing proportion are found to be on minimum wage flexible working hour contracts with insufficient work periods to support a reasonable income during a working week. Analysis of the statistics is given below.

The Charity does not undertake assessments of need but relies on referrals with vouchers issued from Citizens Advice Bureau, Social Services, schools, doctors etc.

## Primary School Uniform Bank Policy

The Foodbank has continued to collect and offer school uniform for both primary and secondary schools. To ensure that the stock levels matched local requirements the Trust donated surplus uniform to Starfish Malawi charity in Malawi, a charity supported by one of the local churches.

## External use

It should be recorded that the Foodbank makes available its premises for use as their base by the "Town Pastors" organisation during their work on Friday and Saturday evenings around the Town's public houses.

## **Structure Governance, Management and operation.**

The Foodbank has continued to operate as a separate entity but with close links to other Alton Charities. The lead Church in the town continues to be the Butts Evangelical Free Church. Arrangements are in place to ensure that there is no conflict of interest between the two organisations as the Trustees have a dual role as members of the Church (some as Trustees) as well as directors of the Charity. Our manager, Ian Dane, also has a role as a Trustee of the Grain House Trust and equally arrangements are in place to ensure that there are no conflicts of interest as that Trust is landlord of our Warehouse.

The Trust is governed by the Board of Trustees who are also the directors for Company Act purposes. The directors meet quarterly unless a special meeting is required although email decision making takes place where necessary.

The Trustees devolve day to day operation to their manager who is responsible for maintain an operations board on which sit representatives of the local participating churches and which deal with the day to day operating issues. This operations board also meets quarterly or as required. Although John Jacobs resigned from his formal post as manager he remains a volunteer and was able to facilitate the handover to Ian Dane. It should be recorded that John was a founder team member of the foodbank during its time as a part of The Butts Church and through the succeeding years as the charity grew strong enough to be separated out from the Church into an independent trust. Much of the development of the trust is due to his hard work and enthusiasm to meet its charitable objectives.

There are some 40 volunteers overall, including Trustees and manager who give their time to staffing the distribution centre and running the warehouse. The turnover of volunteers is low and there is a waiting list. Apart from repayment of specific authorised expenses no remuneration is claimed by or paid to volunteers and Trustees. It should be additionally noted that a number of volunteers regularly use their own vehicles to transport crates of food between warehouse and distribution centre without payment.

It is difficult to quantify the value of the activities carried out by volunteers, however, based on an average of three persons per minimum 2 hour session in warehouse and distribution centre twice a week it is easy to calculate that well in excess of 600 man hours is given freely by volunteers. As the time involved is greater than this per session plus additional times for special activities such as audit and dealing with Christmas bulges in donations this figure is likely to be a significant underestimate.

Although it is difficult to put a value of this volunteer activity it is likely that to provide this amount of help would be in the order of £8000 per annum if staff had to be paid at close to the minimum wage.

### **Serious Incidents**

No financial fraud or safeguarding incidents were reported to the Trustees during the accounting period.

### **Property**

The Trust continues to benefit from free accommodation for its warehouse facility from another charitable trust. The lease for the distribution centre, operating from a shop unit in the Market Square, Alton owned by the Town Council which was originally for one year continues. The rent is less than market rent .

Business rates form a significant part of the charities unavoidable outgoings as well as the standing charges for Water and Sewage. Electricity is billed monthly by the Town Council as Landlords from their joint arrangements for the Town Hall.

During the year the Trust refurbished an unused end of the Maltings centre (owned by the Grain House Trust Charity) for its warehouse Planning consent for this project was granted in 2017 and a local builder has carried out the work. A dropped curb has been installed and the access repaired. Unfortunately final completion has been delayed due to legal problems between the Grain House Trust and the adjoining owner over continued use of the sewer. However, material occupation of the area took place on with help from the local fire brigade on 19<sup>th</sup> March. A number of volunteers have worked to repaint, plumb and generally refurbish the unit as well as put together new racking etc. Their contribution has saved the charity a considerable amount of money.

### **Risk Management**

The Trustees review the major risks to the Charity and are also responsible for Health and Safety. An induction pack covering operational systems and general H&S advice is given to volunteers. Data protection is monitored by one Trustee and another takes the lead on child and adult protection issues.

Two Trustees act as line manager for the employed member of staff and for management and other issues raised by volunteers that they feel that they wish to raise away from the manager.

The greatest risk identified at the end of the accounting period is the need to generate additional donations to match our continuing outgoings.

### **GDPR**

The Trussell Trust produced documentation and guidelines for the use of its web sites, database and general handling of paper and other records. A Trustee has audited our data holdings using the Trussell Trust guidelines and after minor amendments ACC Ltd. is believed to be compliant with the law.

## **Responsibilities of the Trustees**

Trustees as directors are required to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of those resources, including income and expenditure, for the financial year.

## **Grants and income**

The Trust has received several grants from organisations for which the Charity is grateful. In addition there have been a substantial number of small cash donations, through collecting tins, standing order or simple cash receipts. It is the policy of the Trust to acknowledge all receipts personally, but that individual donors shall remain anonymous unless publicity is authorised.

The accounts show that the Foodbank has sufficient funds to continue in operation for at least a year. However the previously held deposit account was closed as the funds were expected to be used for the new warehouse. However, unsolicited additional grants were made to us before the work actually started and this means that at year end the accounts show a healthy surplus. It should be noted that some of these monies were donated on the basis that they would be used for capital projects rather than running expenditure. It should be noted that payments for the building work remained outstanding at the end of the financial year and that these will substantially reduce the overall balance in the succeeding financial year. Trustees will review options for the accounts after the building works have completed.

The chair of one of the major charity donors personally reviewed our work on the warehouse at the end of the financial year so that he could report to his Trustees that the money had been spent in an appropriate manner.

## **Accounting.**

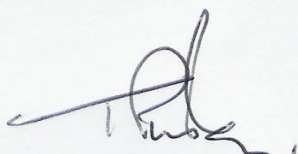
During the year the Treasurer ( Mrs J.Easthope) resigned and book keeping arrangements were handled by Mr L. Anderson. These arrangements were then taken over by Mrs M. Pamplin at the end of the financial year. The Trustees are grateful for the contribution to the trust made by those who work in the background monitoring and managing the Trust's finances.

The food stocks of the charity are required to be audited each year and the move of the warehouse was combined with the stock audit on 19<sup>th</sup> March. The trust was well within the parameters set by the Trussell Trust and no material discrepancies need to be reported.

## **Trussell Trust Audit**

As part of our agreement with the Trussell Trust we accept a liability to be audited by them. Although outside this reporting period, for convenience to both parties the most recent audit took place on the 1<sup>st</sup> May 2019 just after we had moved the warehouse contents into the new premises. We received an "excellent" marking and no issues were found that needed to be reported to Trustees or mentioned in next year's annual report.

It should be noted that food is recorded by weight to one decimal place only and over time reasonable assumptions made as to the weight of boxes and cartons can affect the overall calculations as can the rounding elements in the weighing process. For this reason there is a stock adjustment figure in the accounts. All audit figures are within Trussell Trust guidelines. Steps are taken to regularly check for items becoming out of date and a significant element in the figure for goods that had to be disposed relates to items donated that were already out of date or damaged.



T.Pinchen  
Chairman of Trustees  
31/10/2019

## Annex 1 – Vouchers

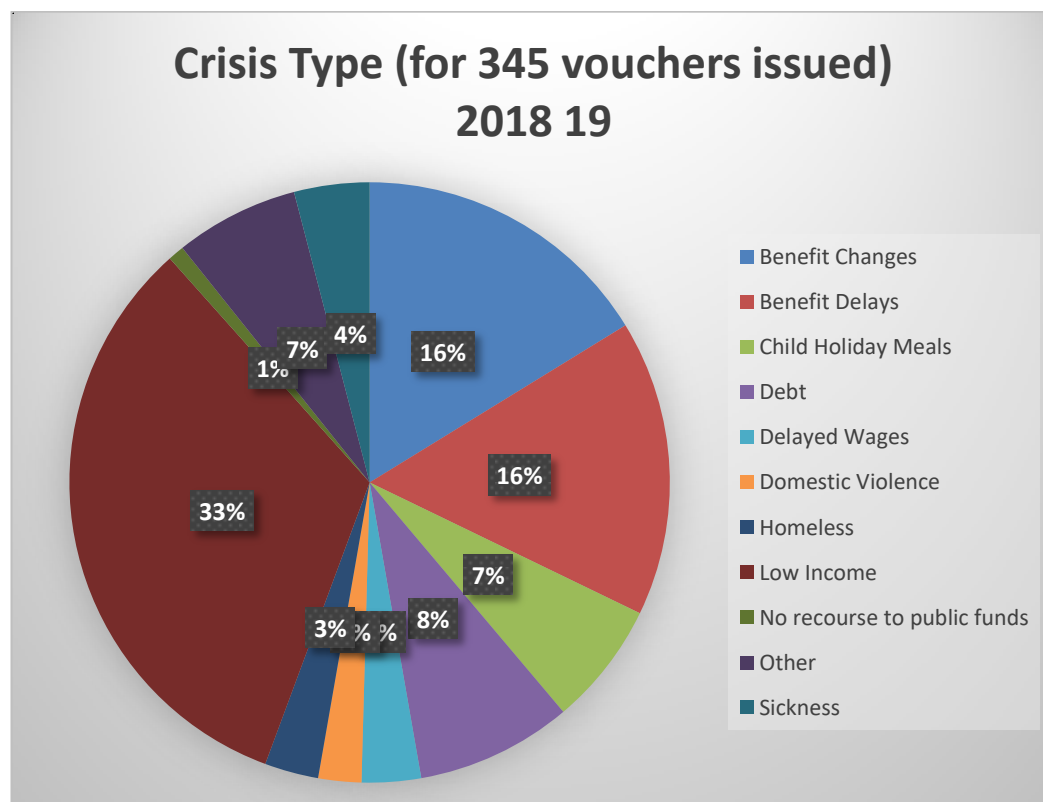
### Alton Foodbank Vouchers fulfilled 2018 - 2019

#### Vouchers by Ward

Ward Totals	No. Vouchers fulfilled 345	Adults 534	Children 477	Total 1011
Alton Amery Ward	13	13 (100%)	0	13
Alton Ashdell Ward	13	19 (55.88%)	15 (44.12%)	34
Alton Eastbrooke Ward	105	186 (49.21%)	192 (50.79%)	378
Alton Westbrooke Ward	48	75 (63.56%)	43 (36.44%)	118
Alton Whitedown Ward	28	41 (58.57%)	29 (41.43%)	70
Alton Wooteys Ward	45	69 (60%)	46 (40%)	115
Binsted and Bentley Ward	1	2 (50%)	2 (50%)	4
Bramshott and Liphook Ward	1	1 (50%)	1 (50%)	2
Chiddingfold and Dunsfold Ward	1	1 (50%)	1 (50%)	2
Downland Ward	1	2 (100%)	0	2
Four Marks and Medstead Ward	18	32 (80%)	8 (20%)	40
Froxfield and Steep Ward	1	1 (100%)	0	1
Headley Ward	1	1 (100%)	0	1
Holybourne and Froyle Ward	6	6 (33.33%)	12 (66.67%)	18
Horndean Downs Ward	5	5 (20%)	20 (80%)	25
No fixed abode	10	10 (83.33%)	2 (16.67%)	12
Ropley and Tisted Ward	4	4 (80%)	1 (20%)	5
Selborne Ward	5	10 (50%)	10 (50%)	20
Unknown	32	44 (35.2%)	81 (64.8%)	125
Whitehill Chase Ward	1	1 (33.33%)	2 (66.67%)	3
Whitehill Deadwater Ward	2	3 (60%)	2 (40%)	5
Whitehill Pinewood Ward	2	6 (50%)	6 (50%)	12
Whitehill Walldown Ward	2	2 (33.33%)	4 (66.67%)	6
Low Income	47	71 (60.17%)	47 (39.83%)	118
Other	4	8 (80%)	2 (20%)	10
Sickness	2	4 (57.14%)	3 (42.86%)	7

## Annex 2 Crisis Types

Crisis Totals	No. Vouchers fulfilled 345	People Affected		
		Adults 534	Children 477	Total 1011
Benefit Changes	56	89 (57.79%)	65 (42.21%)	154
Benefit Delays	55	80 (62.5%)	48 (37.5%)	128
Child Holiday Meals	23	46 (35.66%)	83 (64.34%)	129
Debt	29	42 (50%)	42 (50%)	84
Delayed Wages	11	21 (56.76%)	16 (43.24%)	37
Domestic Violence	8	9 (30%)	21 (70%)	30
Homeless	10	11 (78.57%)	3 (21.43%)	14
Low Income	113	167 (50.61%)	163 (49.39%)	330
No recourse to public funds	3	10 (66.67%)	5 (33.33%)	15
Other	23	34 (57.63%)	25 (42.37%)	59
Sickness	14	25 (80.65%)	6 (19.35%)	31







**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's  
report on the accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

ALTON CHRISTIAN CARE LTD

**On accounts for the year  
ended**

31st March 2019

**Charity no  
(if any)**

1151471

**Set out on pages**

1 & 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2019.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

**Date:** 14th October 2019

**Name:** Felicity Brindley

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:** Redcot, Gaston Lane

South Warnborough

Hampshire, RG29 1RH

**Christian Care Ltd**  
**Statement of Financial Activities**  
**For the year ended 31 March 2019**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2018-19</b>	<b>Total Funds 2017-18</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>					
<b>Incoming Resources from</b>					
<b>Generated funds:</b>					
<b>Voluntary income:</b>					
Donations	2a	27391	205	27596	29309
Investment Income	2b	83		83	25
<b>Incoming resources from</b>					
<b>Charitable activities:</b>					
Donated food stock	3	17586		17586	13995
<b>Other Incoming resources:</b>					
Gift-aid tax refund	2c	1436		1436	607
<b>Total Incoming resources</b>		<b>46496</b>	<b>205</b>	<b>46701</b>	<b>43936</b>
<b>Resources Expended</b>					
<b>Costs of generating funds:</b>					
<b>Costs of generating voluntary</b>					
Income	4a	27608		27608	13333
<b>Charitable activities:</b>					
Cost of food distributed	4b	18049		18049	13178
Governance costs	4c	-	-	-	-
<b>Total resources expended</b>		<b>45657</b>		<b>45657</b>	<b>26511</b>
<b>Net incoming/(outgoing) resources</b>					
<b>Before other recognized</b>					
Gains or losses	5	839	800	1639	17425
<b>Other recognized gains</b>					
Or losses		-	-	-	-
<b>Net movement of funds</b>		<b>839</b>	<b>205</b>	<b>1044</b>	<b>17425</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		38017	798	38815	21390
Total funds carried forward		38804	203	39007	38815
All incoming resources and resources expended derive from continuing activities.					



**Alton Christian Care Ltd**  
**Balance Sheet**  
**As at 31 March 2019**

		2019	2018
	Notes	£	£
<b>Fixed Assets</b>			
Tangible Assets	8	-	-
<b>Current Assets</b>			
Stock	9	5192	4985
Debtors	10	-	1673
Investment		-	-
Cash at bank		33815	32306
		<b>39007</b>	<b>38964</b>
<b>Creditors: amounts falling</b>			
Due after one year	11a	-	(149)
<b>Net current assets</b>		<b>39007</b>	<b>38815</b>
<b>Creditors: amounts falling</b>			
Due after one year	11b	-	-
<b>Net Assets</b>			
Funds of the charity			
Unrestricted funds		38804	38017
Restricted funds	12	203	798
<b>Total Funds</b>		<b>39007</b>	<b>38815</b>

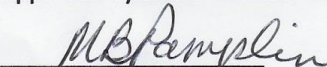
For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by all the Trustees on 3<sup>rd</sup> October 2019 and signed on its behalf by:

  
Moya Pamplin, Treasurer

## **Notes forming part of the Financial Statements for the year ended 31 March 2019**

### **1. Accounting Policies**

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year.

#### **(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

The Trussell Trust's basis of valuation for food stock is adopted. Currently it is £1.68 per kilogram.

#### **(b) Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donors.

#### **(c) All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:**

Voluntary income is received by the way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

#### **(d) Resources expended**

Expenditure is recognized on an accrual basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Charitable expenditure denotes the value of food stock distributed to all beneficiaries.

#### **(e) Fixed Assets**

Fixed assets costing below £1000 are not capitalized.

<b>2(a) Donations</b>			
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Donors</b>	<b>£</b>	<b>£</b>	<b>£</b>
Church of the Good Shepherd	2917		2917
Life Church Four Marks	1000		1000
ABFCT Summer 2018	1000		1000
Parish of the Resurrection	646		646
Alton and Local Parishes	2217		2217
ASDA Grant	5000		5000
The Grain House Harvest Trust	2000		2000
Business Donations	750		750
My Donate/Amazon Smile	2367		2367
Other Confidential donations	3235	205	3440
Private Donors	6259		6259
	<hr/>		
	27391	205	27596

(b) Interest received on the £15,000 investment for this accounting year is £83

Other incoming resources

(c) Gift-aid tax refund is accounted for when the donations are received. £1907 of the donations are gift-aided, resulting in a potential refund of £476.

**3. Incoming Resources from charitable activities**

As our main charitable activity is that of food distribution, the donated food stock is valued at Trussell Trust's recommended valuation of £1.68 per kilogram and treated as an incoming resource. The value of food stock received from 1 April 2018 to 31 March 2019 was 10,468 kg x £1.68 per kg = £17,586.24

**4. Total Resources expended**

<b>(a) Costs of generating voluntary income:</b>	<b>£</b>
Managers wages and expenses	6800
Rent	3960
Rates	1214
Heating/Lighting	146
Water Rates	215
Insurance	416
Trussell Trust fees	360
Fees	40
General expenses	1576
Warehouse move expenses	12881
<b>Total expenses</b>	<b><u>27608</u></b>

Note x: £800 of Co-operative vouchers were purchased for fuel and this is taken from funds restricted for this purpose only.

Note y: General expenses include the purchase of food totalling £78 taken from restricted funds.

**(b) Charitable activities:**

The value of food stock distributed from 1 April 2018 to 31 March 2019 was 10,7435 kg x £1.68 per kg = £18,049

The food stock distributed includes a disposal of damaged or out-of-date foods of nominal value .

- (c) Governance costs:  
Our honorary independent examiner does not charge a fee for her services.

5. Net incoming/Outgoing Resources for the period

This is stated after charging the part-time manager's wages and expenses of £7222.

No employee received emoluments of more than £10,000 p.a.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

Part-time Manager for warehouse and distribution centre: 0.5

6. Trustee Remuneration & Related Party Transactions

No member of the management committee received any remuneration during the year. No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

7. Taxation

As a charity, Alton Christian Care Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8. Tangible Fixed Assets

None has been purchased

9. Current Assets

Stock: This is the value of the closing food stock calculated as follows:

Opening Food stock as at 1 April 2018 *(audited)	£4985
Add donated food stock (Note 3)	<u>£17586</u>
	£22571
Less distributed food stock (Note 4b)	<u>(£18049)</u>
 TOTAL	 4522
Stock Adjustment	670

Closing food stock as at 31 March 2019 £5192

\*(audited stock 3090.4kg = £5192

10. Debtors:

Prepayment Insurance 416  
Professional fees 55  
Trussell Trust fees 360  
Data Protection Fees 40

Gift-aid tax refund 1436

11. Creditors: Amounts falling due within one year - none