



## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2019

#### 9 Funds

	Balance at 1 December 2018 £	Incoming resources £	Resources expended £	Balance at 30 November 2019 £
Unrestricted funds				
General	<u>30,457</u>	<u>34,304</u>	<u>(29,197)</u>	<u>35,564</u>
	Balance at 1 December 2017 £	Incoming resources £	Resources expended £	Balance at 30 November 2018 £
Unrestricted funds				
General	<u>13,693</u>	<u>34,304</u>	<u>(29,197)</u>	<u>18,800</u>

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	36,094	36,094
Current liabilities	<u>(530)</u>	<u>(530)</u>
Total net assets	<u>35,564</u>	<u>35,564</u>

#### 11 Analysis of net funds

	At 1 December 2018 £	Cash flow £	At 30 November 2019 £
Cash at bank and in hand	30,987	5,107	36,094
Net debt	<u>30,987</u>	<u>5,107</u>	<u>36,094</u>

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2019

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	19,968	19,474
Pension costs	<u>20</u>	<u>5</u>
	<u>19,988</u>	<u>19,479</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2019 No	2018 No
Administration	<u>1</u>	<u>1</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 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 £20 (2018 - £5).

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2019

#### 3 Expenditure on raising funds

##### a) Costs of trading activities

	Note	Unrestricted funds  General £	Total 2019 £	Total 2018 £
Costs of goods sold		990	990	432
		<u>990</u>	<u>990</u>	<u>432</u>

#### 4 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds  General £	Total 2019 £	Total 2018 £
Staff costs				
Wages and salaries		19,968	19,968	19,474
Pension costs		20	20	5
Depreciation, amortisation and other similar costs		-	-	291
Other governance costs		8,219	8,219	7,217
		<u>28,207</u>	<u>28,207</u>	<u>26,987</u>

#### 5 Net incoming/outgoing resources

##### Net incoming resources for the year include:

	2019 £	2018 £
Depreciation of fixed assets	<u>-</u>	<u>291</u>

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2019

#### 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	Total 2019	Total 2018
	General	2019	2018
	£	£	£
Donations and legacies;			
Donations from individuals	34,304	34,304	44,184
	<u>34,304</u>	<u>34,304</u>	<u>44,184</u>

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2019

#### 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.

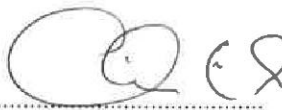
East Grinstead Food Bank

(Registration number: 1154256)  
Balance Sheet as at 30 November 2019

	Note	2019 £	2018 £
Current assets			
Cash at bank and in hand		36,094	30,987
Creditors: Amounts falling due within one year		<u>(530)</u>	<u>(529)</u>
Net assets		<u>35,564</u>	<u>30,458</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>35,564</u>	<u>30,458</u>
Total funds	9	<u>35,564</u>	<u>30,458</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on ~~26-10-20~~ and signed on their behalf by:

  
 Andrew Smith  
 Trustee  
 Chair of Trustees

  
 Clive Wills  
 Trustee  
 Treasurer

## East Grinstead Food Bank

### Statement of Financial Activities for the Year Ended 30 November 2019

	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies		34,304	34,304
Expenditure on:			
Raising funds		(990)	(990)
Charitable activities		<u>(28,207)</u>	<u>(28,207)</u>
Total Expenditure		<u>(29,197)</u>	<u>(29,197)</u>
Net movement in funds		5,107	5,107
Reconciliation of funds			
Total funds brought forward		<u>30,457</u>	<u>30,457</u>
Total funds carried forward	9	<u><u>35,564</u></u>	<u><u>35,564</u></u>
	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	9	<u><u>30,458</u></u>	<u><u>30,458</u></u>

The funds breakdown for 2018 is shown in note 9.



## East Grinstead Food Bank

### Independent Examiner's Report to the trustees of East Grinstead Food Bank

I report on the accounts of the charity for the year ended 30 November 2019 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Robert Bothwell FCA  
ICAEW

Ground Floor  
19 New Road  
Brighton  
East Sussex  
BN1 1UF

Date: 24/11/2020

# East Grinstead Food Bank

## Trustees' Report

### Structure, governance and management

Nature of governing document


Constitution adopted 18th June 2013, as amended on 9<sup>th</sup> October 2013.

### The Foodbank priorities for the 2020-2021 period continue to be:

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

This report and accounts were approved by the Trustees of the charity at their meeting on the 24th November 2020, and signed on its behalf by:

  
.....  
\_\_\_\_\_

Mr Andrew Smith, Chair of Trustees.

# East Grinstead Food Bank

## Trustees' Report

**The Trustees present this annual report together with the financial statements of the charity for the year ended 30 November 2019.**

### **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 bags containing a minimum of three days' supply of balanced and nutritional foodstuffs, based on 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 work & support of Mr Mike West for his work as Trustee of the foodbank since its inception. I'm pleased to say Mike & Christine are continuing to volunteer at foodbank sessions. Equally, I was delighted to welcome Cllr Adam Peacock as the East Grinstead Town Council's representative to the Foodbank, replacing Cllr Danny Favor as the latter took on his Mayoral year in office. We thank Cllr Favor for his fundraising efforts on behalf of the foodbank in the past.

As you will read in other pages these accounts reveal a surplus of £5107 from income of £34,304 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 12 months of operations, but remain very appreciative of the work done by the Foodbank Manager, 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 2019, we helped 1971 adults & children, a 24% increase over the previous year and a 224% increase over 2015. In addition we fulfilled 186 Christmas bags (an increase of 55 over 2017), 121 Easter bags (an increase of 93 bags) and 141 Summer bags (an increase of 78 bags).

*More details about the work of the foodbank can be found in the 2-page 2019 summary document, prepared by Mike Barlow & Tony Cox, published in February 2020.*

The Trustees again wish to express their considerable thanks for the work and commitment of the foodbank Steering Team, the warehouse team, the distribution centre team & all foodbank volunteers, the management 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 online donation tool, *give.net*, the church communities in East Grinstead and the Charity Feast co-ordinator. In particular we remain very appreciative of major support from The Jubilee Centre, Trinity Methodist Church, The East Grinstead Common Good Trust, the East Grinstead Memorial Estates Ltd., the Sussex Community Foundation and West Sussex County Council.

# East Grinstead Food Bank

## Reference and Administrative Details

### Trustees

Mr Michael West (stepped down at the October 2019 AGM)  
Mr Clive Wills  
Mr James Hennessy  
Mrs Lynne Loving  
Mrs Karen West  
Ms Mandy Cunningham  
Cllr Danny Favor (replaced by Cllr Adam Peacock in May 2019)  
Mr Andrew Smith, Chair of Trustees

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

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12



Charity registration number: 1154256

# East Grinstead Food Bank

Annual Report and Financial Statements  
for the Year Ended 30 November 2019

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