

Charity registration number: 1154256

East Grinstead Food Bank

Annual Report and Financial Statements

for the Year Ended 30 November 2021

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 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

East Grinstead Food Bank

Reference and Administrative Details

Trustees

Andrew Smith, Chair of Trustees
Michael Derek West (resigned 8 October 2021)
Clive Wills, Trustee & Treasurer (resigned 5 October 2021)
Karen West
Mandy Cunningham
Tony Cox
Julian Spencer, Trustee & Treasurer (appointed 5 October 2021)

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 2021.

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.

East Grinstead Food Bank

Trustees' Report

Use of volunteers

With continued COVID restrictions we have had to act to accommodate each change and redefine how we operate to continue to offer our services to our clients in the best way possible.

During this year:

- We fed 2,666 people
- We took in approximately 49,484 kgs of food and other items
- We distributed 51,698 kgs of food and other items
- A total of 106 referral agencies are partnering with the foodbank to issue e-vouchers
- Schools, Surgeries, the Probation service, Stone Quarry Café and East Grinstead Food Bank ourselves made the majority of these referrals
- Low income is the largest reason given for referrals, comprising 635 vouchers out of 996
- We helped 1,539 Adults and 1,127 children, a total of 2,666 people, or over 200 people per month

As life begins to return to a new 'normal' we are encouraging our clients to come into the Foodbank and make use of our new permanent room at the Jubilee Community Centre once more.

The final stage of our partnership with the Fuel Bank Foundation (FBF) was completed and in association with of Christians Against Poverty (CAP) we are now able to issue Gas and Electricity meter top-ups. Other organisations in partnership with FBF include Citizen's Advice, The Trussell Trust and CAP themselves. We can now apply for vouchers direct.

Our grant-funded team of two people launched our new online rota platform Assemble in January. Training sessions have been taking place. The platform and the funding came via the Trussell Trust and it is hoped it will eventually be more than just a rota system – embedding training and communications to ensure our volunteer team on which we rely and for whom we are so grateful are able to book sessions directly.

As we move through 2022, we are faced with new challenges concerning the cost of living, fuel charges gas, Electricity, heating oil and Petrol and diesel all contributing to create more pressure on stretched household finances for those already on a tight budget.

Once again we would like to thank Rob Bothwell and his team at Lucraft Hodgson Dawes for their assistance in preparing our accounts pro bono.

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 25 August 2022 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 ^{25 Aug 2022} ~~25 Aug 2022~~ and signed on its behalf by:


.....
Andrew Smith
Chair of Trustees

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 2021 which are set out on pages 7 to 14.

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: 2ND SEPTEMBER 2022

East Grinstead Food Bank

Statement of Financial Activities for the Year Ended 30 November 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		92,710	92,710
Expenditure on:			
Raising funds		(1,556)	(1,556)
Charitable activities		<u>(44,134)</u>	<u>(44,134)</u>
Total Expenditure		<u>(45,690)</u>	<u>(45,690)</u>
Net movement in funds		47,020	47,020
Reconciliation of funds			
Total funds brought forward		<u>74,569</u>	<u>74,569</u>
Total funds carried forward	11	<u>121,589</u>	<u>121,589</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		62,898	62,898
Charitable activities		<u>10,000</u>	<u>10,000</u>
Total Income		<u>72,898</u>	<u>72,898</u>
Expenditure on:			
Raising funds		(524)	(524)
Charitable activities		<u>(33,369)</u>	<u>(33,369)</u>
Total Expenditure		<u>(33,893)</u>	<u>(33,893)</u>
Net movement in funds		39,005	39,005
Reconciliation of funds			
Total funds brought forward		<u>35,564</u>	<u>35,564</u>
Total funds carried forward	11	<u>74,569</u>	<u>74,569</u>

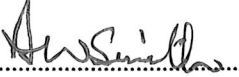
The funds breakdown for 2020 is shown in note 11.


East Grinstead Food Bank

(Registration number: 1154256)
Balance Sheet as at 30 November 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,760	1,278
Current assets			
Cash at bank and in hand		119,899	72,670
Creditors: Amounts falling due within one year		<u>(70)</u>	<u>621</u>
Net current assets		<u>119,829</u>	<u>73,291</u>
Net assets		<u>121,589</u>	<u>74,569</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>121,589</u>	<u>74,569</u>
Total funds	11	<u>121,589</u>	<u>74,569</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 25 August 2022 and signed on their behalf by:


.....
Andrew Smith
Trustee
Chair of Trustees


.....
Julian Spencer
Trustee
Treasurer

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2021

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 2021

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 2021	Total 2020
	General	2021	2020
	£	£	£
Donations and legacies;			
Donations from individuals	92,710	92,710	62,898
	<u>92,710</u>	<u>92,710</u>	<u>62,898</u>

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2021

3 Income from charitable activities

Total 2021 £	Total 2020 £
-	10,000
<u> </u>	<u> </u>

4 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	Total 2021 £	Total 2020 £
Note	General £		
Costs of goods sold	1,556	1,556	524
	<u>1,556</u>	<u>1,556</u>	<u>524</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2021 £	Total 2020 £
	General £		
Staff costs			
Wages and salaries	32,136	32,136	23,385
Pension costs	354	354	197
Marketing and publicity	504	504	-
Depreciation, amortisation and other similar costs	1,178	1,178	630
Other governance costs	9,962	9,962	9,157
	<u>44,134</u>	<u>44,134</u>	<u>33,369</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	1,178	630
	<u> </u>	<u> </u>

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2021

7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	32,136	23,385
Pension costs	354	197
	32,490	23,582

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:

	2021 No	2020 No
Administration	4	2

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

8 Taxation

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2020	3,152	3,152
Additions	1,660	1,660
At 30 November 2021	4,812	4,812
Depreciation		
At 1 December 2020	1,874	1,874
Charge for the year	1,178	1,178
At 30 November 2021	3,052	3,052
Net book value		
At 30 November 2021	1,760	1,760
At 30 November 2020	1,278	1,278

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2021

10 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 £354 (2020 - £197).

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2021

11 Funds

	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted funds				
General	74,569	92,710	(45,690)	121,589
	Balance at 1 December 2019 £	Incoming resources £	Resources expended £	Balance at 30 November 2020 £
Unrestricted funds				
General	35,564	92,710	(45,690)	82,584

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	1,760	1,760
Current assets	119,899	119,899
Current liabilities	(70)	(70)
Total net assets	121,589	121,589

13 Analysis of net funds

	At 1 December 2020 £	Cash flow £	At 30 November 2021 £
Cash at bank and in hand	72,670	47,229	119,899
Net funds	72,670	47,229	119,899