

Charity registration number: 1154256

# East Grinstead Food Bank

Annual Report and Financial Statements

for the Year Ended 30 November 2022

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**

Andrew Smith, Chair of Trustees (resigned 14 March 2023)  
Karen West  
Mandy Cunningham (resigned 20 October 2022)  
Tony Cox (resigned 20 October 2022)  
Julian Spencer, Chair of Trustees, previously Treasurer  
Philip Brown, Trustee & Treasurer (appointed 10 January 2023)  
Lorraine Fernandes (appointed 14 March 2023)  
Brigid Armstrong (appointed 10 January 2023)  
Dominic Byrne (appointed 10 January 2023)  
Rachel Flynn (appointed 14 March 2023)

#### **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 2022.

#### **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

#### *This year*

Now that we are in a Post Covid period we found ourselves coping with a new challenge of higher cost of living and increased costs of energy which has put many clients in a position of heat or eat: in some cases, neither is possible, but we continue to offer our services to our clients in the best way possible.

During this year:

- We fed 2,535 people – an average of just over 210 people per month
- We took in approximately 40,282 kgs of food and other items, a reduction of over 9,200 kgs from the previous year
- We distributed 34,732 kgs of food and other items and had to dispose of 837 kgs of out of date or spoiled items
- A total of 71 active referral agencies are partnering with the foodbank to issue e-vouchers
- Schools, Surgeries, the Probation Service, MSDC Housing Needs Team and The Jubilee Community Centre where we operate made the majority of these referrals
- Low income is the largest reason given for referrals, comprising 734 vouchers out of 1,121
- We helped 1,620 adults and 915 children, more adults but fewer children than the previous year.

We continue to encourage our clients to come into the foodbank and make use of our new permanent room at the Jubilee Community Centre.

We introduced some local shop fresh meat and vegetable voucher initiatives as a pilot to gauge effectiveness and acceptance. Our partnership with the Fuel Bank Foundation (FBF) in association with Christians Against Poverty (CAP) is working well and we can issue Gas and Electricity meter top-ups direct.

Our project to roll out Assemble is generally well received and the embedded training modules and communications are beginning to gain traction.

As we move through 2023, 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.

Towards the end of 2022 we secured a three year Financial Inclusion Grant to provide a paid Citizens Advice adviser to work with us along with a Client Support Coordinator and we intend to recruit 6 Client Support Volunteers to assist this function. In addition, we are planning to build a counselling space for clients to conduct debt and benefits advisory sessions in confidence with the help of this Grant.

Once again we would like to thank Rob Bothwell and his team at Lucraft Hodgson Dawes for their assistance in independently examining 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.

#### Reserves Policy

East Grinstead Food Bank is committed to ensuring that it retains sufficient financial reserves to protect the charity against falls in income and, ultimately, to cover the costs of an orderly dissolution if the Food Bank is no longer to continue.

This policy is not contractual but sets out the way in which East Grinstead Food Bank aims to manage financial reserves.

This policy applies to the Trustees of East Grinstead Food Bank as a whole, with specific responsibilities for the Treasurer as detailed below.

#### Definition of funds

The policy requires retention of a minimum level of "unrestricted funds".

"Restricted funds" are those received from donors or other sources where the expenditure is limited to specified items, projects or personnel costs. All other income of the East Grinstead Foodbank is "unrestricted funds".

#### Policy

The Trustees should ensure that the East Grinstead Food Bank retains adequate "unrestricted funds" to cover six months of anticipated overheads:

- "Overheads" are to include all personnel, premises and other running costs of the East Grinstead Food Bank which are not covered by "restricted funds".
- The measurement of "adequate unrestricted funds" should be made and reported upon with each financial report from the Treasurer to the Trustees and not less than twice a year.
- In preparing the Annual Budget for approval by the Trustees, the Treasurer should demonstrate that the Reserves Policy requirements will be satisfied if the budgeted income and expenditure are met.
- In the event of there being no "unrestricted funds" at any reporting date or shown in an Annual Budget, the Trustees should hold an Extraordinary Meeting to determine the actions required to either recover the required level of reserves or to arrange the orderly dissolution of the East Grinstead Food Bank.
- In the event of the unrestricted funds being significantly in excess of the "adequate" measure, the Trustees should consider whether this is due to a short-term situation or a longer-term issue and consider actions to spend reserves if the latter. The determination of what level is unrestricted funds forms an excess is for the judgement of the Trustees, but unrestricted funds equal to more than two years' average overheads can be taken as an indication.

## East Grinstead Food Bank

### Trustees' Report

Responsibility for this policy

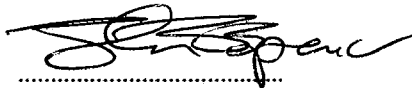
The overall responsibility for implementing and monitoring the effectiveness of this policy rests with the Trustees of East Grinstead Food Bank.

The Treasurer has responsibility for monitoring and reporting on the policy on a timely basis.

Communication of this policy

All new Trustees will be made aware of this policy.

The annual report was approved by the Trustees of the charity on <sup>9th Aug 2023</sup> ..... and signed on its behalf by:



.....  
Julian Spencer  
Chair of Trustees

## East Grinstead Food Bank

### Statement of Trustees' Responsibilities

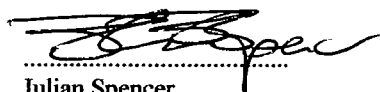
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 9th April 2023 and signed on its behalf by:



.....  
Julian Spencer  
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 2022 which are set out on pages 8 to 16.

#### 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: 17/08/2023

## East Grinstead Food Bank

### Statement of Financial Activities for the Year Ended 30 November 2022

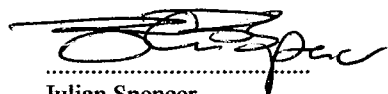
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations, grants and legacies		119,228	41,574	160,802
<b>Expenditure on:</b>				
Raising funds		(3,803)	-	(3,803)
Charitable activities		<u>(66,495)</u>	<u>(300)</u>	<u>(66,795)</u>
Total Expenditure		<u>(70,298)</u>	<u>(300)</u>	<u>(70,598)</u>
Net movement in funds		48,930	41,274	90,204
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>121,589</u>	-	<u>121,589</u>
Total funds carried forward	9	<u>170,519</u>	<u>41,274</u>	<u>211,793</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		92,710	-	92,710
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>74,569</u>	-	<u>74,569</u>
Total funds carried forward	9	<u>121,589</u>	-	<u>121,589</u>

## East Grinstead Food Bank

(Registration number: 1154256)  
Balance Sheet as at 30 November 2022

	Note	2022 £	2021 £
Tangible assets	7	732	1,760
Cash at bank and in hand		211,280	119,899
<b>Creditors: Amounts falling due within one year</b>		<u>(219)</u>	<u>(70)</u>
<b>Net current assets</b>		<u>211,061</u>	<u>119,829</u>
<b>Net assets</b>		<u>211,793</u>	<u>121,589</u>
<b>Funds of the charity:</b>			
Restricted funds		41,274	-
Unrestricted funds		<u>170,519</u>	<u>121,589</u>
<b>Total funds</b>	9	<u>211,793</u>	<u>121,589</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 7th August 2023 and signed on their behalf by:



Julian Spencer  
Trustee  
Chair of Trustees



Philip Brown  
Trustee  
Treasurer

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 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, grants and legacies that provide core funding or are of a general nature is recognised when the charity received the income.

##### ***Donations, grants and legacies***

Donations, grants and legacies are recognised on a cash basis.

##### **Expenditure**

All expenditure is recognised as incurred. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### ***Raising funds***

These are costs incurred in attracting voluntary income.

##### ***Governance and support 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.

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 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
Plant and machinery	25% 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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 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.

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 2 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	119,228	41,574	160,802	92,710
	119,228	41,574	160,802	92,710

#### 3 Expenditure on raising funds

##### a) Costs of raising funds

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Costs of goods sold		3,803	3,803	1,556
		3,803	3,803	1,556

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 4 Analysis of governance and support costs

##### Governance and support costs

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs				
Wages and salaries	39,377	-	39,377	32,136
Pension costs	385	-	385	354
Legal fees	152	-	152	-
Marketing and publicity	217	-	217	504
Depreciation	1,228	-	1,228	1,178
Other governance and support costs	25,136	300	25,436	9,962
	<u>66,495</u>	<u>300</u>	<u>66,795</u>	<u>44,134</u>

#### 5 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	39,377	32,136
Pension costs	385	354
	<u>39,762</u>	<u>32,490</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:

	2022 No	2021 No
Administration	<u>5</u>	<u>4</u>

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

#### 6 Taxation

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

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 7 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 December 2021	4,812	4,812
Additions	200	200
At 30 November 2022	<u>5,012</u>	<u>5,012</u>
<b>Depreciation</b>		
At 1 December 2021	3,052	3,052
Charge for the year	1,228	1,228
At 30 November 2022	<u>4,280</u>	<u>4,280</u>
<b>Net book value</b>		
At 30 November 2022	<u>732</u>	<u>732</u>
At 30 November 2021	<u>1,760</u>	<u>1,760</u>

#### 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 £385 (2021 - £354).



## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 9 Funds

	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted fund	121,289	119,228	(69,998)	170,519
<b>Restricted funds</b>				
Restricted fund	-	41,574	(300)	41,274
<b>Total funds</b>	<u>121,289</u>	<u>160,802</u>	<u>(70,298)</u>	<u>211,793</u>
	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted fund	<u>74,569</u>	<u>92,710</u>	<u>(45,690)</u>	<u>121,589</u>

The specific purposes for which the funds are to be applied are as follows:

During the year the charity received a restricted grant from the Trussell Trust in the amount of £40,074 which must be spent on the charity's financial inclusion project. There was no expenditure of Trussell Trust grant funds in the period on the charity's financial inclusion project.

During the year the charity received £1,500 from East Grinstead Lions Club which must be spent on the charity's fuel project and on eligible clients within the East Grinstead Lions Club area of operations. During the year £300 of the sums received were spent on the fuel project with the balance of £1,200 carried forward to the following financial year.

## East Grinstead Food Bank

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 10 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	732	-	732
Current assets	170,006	41,274	211,280
Current liabilities	(219)	-	(219)
Total net assets	<u>170,519</u>	<u>41,274</u>	<u>211,793</u>

#### 11 Analysis of net funds

	At 1 December 2021 £	Cash flow £	At 30 November 2022 £
Cash at bank and in hand	119,899	91,381	211,280
Net funds	<u>119,899</u>	<u>91,381</u>	<u>211,280</u>