

Charity registration number: 1154256

East Grinstead Food Bank

Annual Report and Financial Statements

for the Year Ended 30 November 2023

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 (resigned 12 September 2023)

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 2023.

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.

Ten years of operation

In December 2023 we marked our tenth year of operation with a thanksgiving service at Trinity Church in East Grinstead where we started.

East Grinstead Food Bank

Trustees' Report

This year

In many ways the last year has been as challenging, if not more so, than the Covid-19 crisis. The Cost of Living crisis is bringing more demand to our doors.

During this year:

- We fed 2,623 people compared to 2,535 people in the prior year - an average of over 218 people per month.
- We took in approximately 40,331 kgs of food and other items, a similar level to the prior year.
- We distributed 42,007 kgs of food and other items and had to dispose of 1,090 kgs of out of date or spoiled items, a significant increase on the 34,732 kgs and 837 kgs in the prior year.
- A total of 74 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.
- We helped 1,645 adults and 978 children compared to 1,620 adults and 915 children in the prior 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 completed the building of a counselling space for clients which now provides us with a confidential space to meet with clients.

This space is being used by the Citizens Advice adviser who is working alongside our Client Support Coordinator assisting our clients to maximize their income and no longer need to use our foodbank. This service is funded through the three-year Financial Inclusion grant from The Trussell Trust.

Given our ability to only provide non-perishable items we provide supermarket vouchers for clients to enable them to visit the local supermarket to purchase fresh produce.

We continued with our local shop fresh meat voucher initiative but ended the fresh vegetable voucher initiative as the local shop stopped selling and we have not been able to find a replacement. We introduced a laundrette voucher initiative and since the year end have introduced a local charity shop voucher initiative.

We continue to promote the BanktheFood smart phone app, which is very simple to use giving real time updates on what food and hygiene items we actually need donating.

Assemble is being widely used enabling communication and training to be undertaken.

Since the end of the financial year we are seeing further increased demand while food donations are more volatile. We applied for and were awarded funding from the Household Support Fund 4 in October 2023 which will help support our activities.

Once again we would like to thank Rob Bothwell and his team at Lucraft Hodgson and 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.

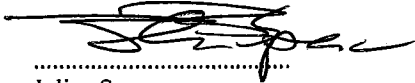
Communication of this policy

All new Trustees will be made aware of this policy.

Charitable Incorporated Organisation

The Trustees have registered a new charity, East Grinstead Foodbank (Charity registration number: 1208343) as a charitable incorporated organisation. This is a more modern structure under which to carry out the activities of the foodbank. The Trustees intend to transfer the activities and assets of the current charity to the new charity on 30 November 2024.

The annual report was approved by the Trustees of the charity on 21 July 2024 and signed on its behalf by:



.....
Julian Spencer
Chair of Trustees

East Grinstead Food Bank

Statement of Trustees' Responsibilities

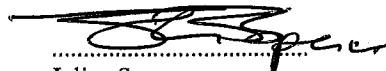
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 ~~21 July 2024~~ 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 2023 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: 25/07/2024

East Grinstead Food Bank

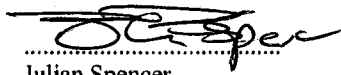
Statement of Financial Activities for the Year Ended 30 November 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations, grants and legacies	2	72,894	55,875	128,769
Investment income	3	393	-	393
Total Income		<u>73,287</u>	<u>55,875</u>	<u>129,162</u>
Expenditure on:				
Raising funds	4	(7,479)	(2,930)	(10,409)
Charitable activities	6	(70,923)	(5,984)	(76,907)
Services provided	5	-	(29,102)	(29,102)
Total Expenditure		<u>(78,402)</u>	<u>(38,016)</u>	<u>(116,418)</u>
Net movement in funds		(5,115)	17,859	12,744
Reconciliation of funds				
Total funds brought forward		<u>170,519</u>	<u>41,274</u>	<u>211,793</u>
Total funds carried forward	11	<u>165,404</u>	<u>59,133</u>	<u>224,537</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations, grants and legacies		119,228	41,574	160,802
Expenditure on:				
Raising funds		(3,803)	-	(3,803)
Charitable activities		(66,495)	(300)	(66,795)
Total Expenditure		<u>(70,298)</u>	<u>(300)</u>	<u>(70,598)</u>
Net movement in funds		48,930	41,274	90,204
Reconciliation of funds				
Total funds brought forward		<u>121,589</u>	-	<u>121,589</u>
Total funds carried forward	11	<u>170,519</u>	<u>41,274</u>	<u>211,793</u>

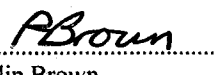
East Grinstead Food Bank
(Registration number: 1154256)
Balance Sheet as at 30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	15,543	732
Current assets			
Cash at bank and in hand		210,683	211,280
Creditors: Amounts falling due within one year		<u>(1,689)</u>	<u>(219)</u>
Net current assets		<u>208,994</u>	<u>211,061</u>
Net assets		<u>224,537</u>	<u>211,793</u>
Funds of the charity:			
Restricted funds		59,133	41,274
Unrestricted income funds			
Unrestricted funds		<u>165,404</u>	<u>170,519</u>
Total funds	11	<u>224,537</u>	<u>211,793</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on ~~21 July 2024~~ 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 2023

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.

Investment income

Interest is recognised when received.

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.

Services provided

These are third party costs incurred in delivering the Financial Inclusion project.

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2023

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.

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 2023

2 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations, grants and legacies; Donations from individuals and organisations	72,894	55,875	128,769	160,802
	72,894	55,875	128,769	160,802

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	393	393	-
	393	393	-

4 Expenditure on raising funds

a) Cost of raising funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of goods sold	7,479	2,930	10,409	3,803
	7,479	2,930	10,409	3,803

5 Expenditure on services provided

	Restricted funds £	Total 2023 £	Total 2022 £
Costs of services provided	29,102	29,102	-
	29,102	29,102	-

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2023

6 Analysis of governance and support costs

Governance and support costs

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Staff costs				
Wages and salaries	42,046	4,784	46,830	39,377
Social security costs	16	-	16	-
Pension costs	403	-	403	385
Legal and professional fees	-	-	-	152
Marketing and publicity	168	-	168	217
Depreciation	6,235	-	6,235	1,228
Other governance and support costs	<u>22,055</u>	<u>1,200</u>	<u>23,255</u>	<u>25,436</u>
	<u>70,923</u>	<u>5,984</u>	<u>76,907</u>	<u>66,795</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	46,830	39,377
Social security costs	16	-
Pension costs	<u>403</u>	<u>385</u>
	<u>47,249</u>	<u>39,762</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:

	2023 No	2022 No
Administration	<u>5</u>	<u>5</u>

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.

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2023

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2022	5,012	5,012
Additions	<u>21,046</u>	<u>21,046</u>
At 30 November 2023	<u>26,058</u>	<u>26,058</u>
Depreciation		
At 1 December 2022	4,280	4,280
Charge for the year	<u>6,235</u>	<u>6,235</u>
At 30 November 2023	<u>10,515</u>	<u>10,515</u>
Net book value		
At 30 November 2023	<u>15,543</u>	<u>15,543</u>
At 30 November 2022	<u>732</u>	<u>732</u>

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 £403 (2022 - £385).

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2023

11 Funds

	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	170,519	73,287	(78,402)	165,404
Restricted funds				
Restricted fund	<u>41,274</u>	<u>55,875</u>	<u>(38,016)</u>	<u>59,133</u>
Total funds	<u>211,793</u>	<u>129,162</u>	<u>(116,418)</u>	<u>224,537</u>
	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	121,289	119,228	(69,998)	170,519
Restricted funds				
Restricted fund	<u>-</u>	<u>41,574</u>	<u>(300)</u>	<u>41,274</u>
Total funds	<u>121,289</u>	<u>160,802</u>	<u>(70,298)</u>	<u>211,793</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 £40,875 (2022: £40,074) which must be spent on the charity's financial inclusion project. During the year £33,886 (2022: £nil) of the sums received were spent on the financial inclusion project with the balance of £47,063 (2022: £40,074) carried forward to the following financial year.

During the year the charity received £nil (2022: £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 £512 (2022: £300) of the sums received were spent on the fuel project with £688 returned leaving a balance of £nil (2022: £1,200) carried forward to the following financial year.

During the year the charity received £15,000 from West Sussex County Council which must be spent on the charity's housing support project. During the year £2,930 of the sums received were spent on the housing support project with the balance of £12,070 carried forward to the following financial year.

East Grinstead Food Bank

Notes to the Financial Statements for the Year Ended 30 November 2023

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £		
Tangible fixed assets	15,543	-	15,543
Current assets	151,550	59,133	210,683
Current liabilities	(1,689)	-	(1,689)
Total net assets	<u>165,404</u>	<u>59,133</u>	<u>224,537</u>

13 Analysis of net funds

	At 1 December 2022	Cash flow	At 30 November
	£		£
Cash at bank and in hand	211,280	(597)	210,683
Net funds	<u>211,280</u>	<u>(597)</u>	<u>210,683</u>