BUCKINGHAM EMERGENCY FOOD APPEAL

England & Wales · Charity number 1066578

Details

Other names	BEFA
Status	Registered
Legal form	Other
Registered	1997-12-02
Register	View on the Charity Commission register

Contact

Address	87 Narrow Lane Histon Cambridge CB24 9YP
Phone	01223236889
Email	befa@btconnect.com
Website	www.befafoodappeal.co.uk

Activities

Objects: TO RELIEVE POVERTY BY THE PROVISION OF FOOD AND SUPPORT FOR THE HOMELESS OR THOSE OTHERWISE IN NEED IN THE UNITED KINGDOM.

Activities: Provision of food and other help to the homeless and needy, particularly at Christmas time.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,774	£165,919	-	-
2024-03-31	£183,393	£167,894	-	-
2023-03-31	£176,986	£175,941	-	-
2022-03-31	£188,358	£175,574	-	-
2021-03-31	£232,795	£196,916	-	-

Trustees

Name	Role	Appointed
ANNABEL Lawrence		
Alison Elizabeth Smith		2025-09-01
Isabella Buckingham		2025-09-01
Mark Buckingham		2025-09-19
Polly Bowles		
Rebecca Lucy Smith		2025-09-01
William Buckingham		2025-09-19

BUCKINGHAM EMERGENCY FOOD APPEAL

England & Wales - Charity number 1066578

Accounts

Charity registration number 1066578 (England and Wales)

BUCKINGHAM EMERGENCY FOOD APPEAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BUCKINGHAM EMERGENCY FOOD APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Polly Bowles	
	Mr Mark Buckingham	
	Mrs Annabel Lawrence	
	Miss Isabella Buckingham	(Appointed 1 September 2025)
	Mr William Buckingham	(Appointed 1 September 2025)
	Mrs Alison Smith	(Appointed 1 September 2025)
	Miss Rebecca Smith	(Appointed 1 September 2025)
Charity number (England and Wales)	1066578	
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

BUCKINGHAM EMERGENCY FOOD APPEAL

CONTENTS

BUCKINGHAM EMERGENCY FOOD APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are to relieve poverty by the provision of food and support for the homeless or those otherwise in need in the United Kingdom. There has been no change in these during the year.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Use of volunteers

The Charity is supported by a number of volunteers which enables most of the money raised to go directly to the charitable causes.

Achievements and performance

Significant activities and achievements against objectives

Christmas Distributions.

Three distributions of food to charities took place in late December. The largest, which provided food to 146 charities in the South East of England, was held at Roudham Farm, East Harling. We are very grateful to the Jolly Family and Frederick Hiam Ltd for agreeing to host the distribution for the 14th year at Roudham. Simultaneously, two other distributions were held at Openshaw in Manchester, which supplied food to charities in the North West of England, and at the Buckingham family farm in Swafield

Roudham Projects

115 of the charities supplied from the Roudham distribution are based in Norfolk and Suffolk. In total, the organisations supplied from Roudham Farm are caring for over 9,000 people. The projects supplied from Roudham include 19 women’s refuges. We received donations of toiletries from Unilever and Lush and this enabled us to provide welcome packs to these projects, as a small gift to the women and children who would be spending Christmas in the care of our colleagues in the refuges.

The distribution also supplied projects based in Cambridgeshire, Essex and Lincolnshire. The group who probably travelled furthest to collect from us were the East Coast Homelessness Outreach team from Louth in Lincolnshire. They planned to provide Christmas lunch to homeless people living under a flyover in their town.

Openshaw Distribution.

We were very grateful to our colleagues at Emerge Fareshare, and especially those who oversaw our distribution of Christmas food to our charities in the North West of England. This year we provided support to 54 charities in the North West, 46 of them via Emerge FareShare.

Support from Farmers and Schools.

The support of the farming community is essential to BEFA. It enables us to operate with very low overheads and consequently provide our food completely free of charge, something that is now unusual in the charity sector. The food donations and other support were key to our work in 2024.
We were also fortunate again last year to be supported by many schools who responded to our annual appeal by organising collections of sugar, tea, coffee and food. Other schools collected toiletries and winter clothing items such as hats and gloves.

2024 Summary.

In 2024 BEFA worked with 226 charities who are supporting over 16,000 people. Our December food distributions provided the ingredients for over 19,000 festive meals together with tens of thousands of other winter meals.

In 2025 we will be celebrating the 40th anniversary of the work of BEFA and the generosity of its supporters and volunteers.

Financial review
The Charity had a surplus for the year of £8,855 (2024: £15,499 surplus). The surplus increasing the unrestricted funds carried forward at the balance sheet, now totaling £141,562 (2024: £132,707).

Reserves policy
The Trustees are keen to maintain a level of reserves necessary to allow for unforeseen shortfalls or emergencies in order to provide continuity of service to our beneficiaries. In broad terms it is agreed that approximately two years worth of actual costs incurred are to be held as reserves. The present level of funding is adequate to support the Charity's activities and the Trustees consider the financial position of the Charity to be satisfactory. The Charity has adequate and available resources to fulfil the obligations of the Charity.

Major risks
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is registered with the Charity Commission (number 1066578) and is constituted by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Peter Bowles Dec'd	(Deceased 26 April 2025)
Mrs Polly Bowles	
Mr Mark Buckingham	
Mrs Annabel Lawrence	
Miss Isabella Buckingham	(Appointed 1 September 2025)
Mr William Buckingham	(Appointed 1 September 2025)
Mrs Alison Smith	(Appointed 1 September 2025)
Miss Rebecca Smith	(Appointed 1 September 2025)

Recruitment and appointment of trustees
Recruitment and appointment of trustees
The Trustees were appointed under Declaration of Trust dated 11 September 1997 and by Resolution dated 1 September 2005. Future Trustees shall be appointed by a resolution passed at a special meeting. The charitable trust is administered and managed by the Trustees. The charity is in the process of recruiting new Trustees.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

Funds are deposited with CAF Bank and payments for approved expenditure must be signed by two Trustees.

The trustees' report was approved by the Board of Trustees.

....

Trustee

Date: ....

BUCKINGHAM EMERGENCY FOOD APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income from:				
Donations and legacies	**3**	174,445	174,445	183,144
Investments	**4**	329	329	249
Total income		174,774	174,774	183,393
Expenditure on:				
Raising funds	**5**	16,544	16,544	16,203
Charitable activities	**6**	149,375	149,375	151,691
Total expenditure		165,919	165,919	167,894
Net income for the year/ Net movement in funds		8,855	8,855	15,499
Fund balances at 1 April 2024		132,707	132,707	117,208
Fund balances at 31 March 2025		141,562	141,562	132,707

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BUCKINGHAM EMERGENCY FOOD APPEAL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,399		1,853
Current assets					
Debtors	**13**	2,141		2,745	
Cash at bank and in hand		138,622		128,709	
		140,763		131,454	
Creditors: amounts falling due within one year	**14**	(600)		(600)	
Net current assets			140,163		130,854
Total assets less current liabilities			141,562		132,707
The funds of the charity					
Unrestricted funds	**15**		141,562		132,707
			141,562		132,707

The financial statements were approved by the trustees on ....

....

Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

---

1 Accounting policies

Charity information

Buckingham Emergency Food Appeal is a unicorporated charity registered with the Charity Commission and constituted by a Deed of Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies **(Continued)**

Gifts in kind
The Value of gifts in kind received was greatly reduced because of the challenges facing the farming industry. Several BEFA food donors have withdrawn from the industry or closed East Anglia sites.
The situation was exacerbated by shortages of some foods including eggs and onions.
As a result, the value of gift in kind in 2024-2025 has been calculated as £96,000.

1.5 Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments
The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Donations and gifts	78,445	78,445	78,144
Gifts in kind	96,000	96,000	105,000

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	329	249

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Support costs	16,544	16,203

6 Expenditure on charitable activities

	Food 2025 £	Haulage 2025 £	Total 2025 £	Food 2024 £	Haulage 2024 £	Total 2024 £
Direct costs						
Food	143,277	-	143,277	143,668	-	143,668
Haulage	-	902	902	-	1,735	1,735
Direct donations for food	4,888	-	4,888	6,288	-	6,288
Sundries	308	-	308	-	-	-
	148,473	902	149,375	149,956	1,735	151,691
Analysis by fund						
Unrestricted funds	148,473	902	149,375	149,956	1,735	151,691

7 Support costs allocated to activities

	2025	2024
	£	£
Other office expenses	454	496
General office expenses	10,745	10,937
Postage	2,847	1,062
Stationery	1,757	2,971
Bank charges	141	137
Governance costs	600	600
	16,544	16,203
Analysed between:		
Fundraising	16,544	16,203

	2025	2024
Governance costs comprise:	£	£
Accountancy	600	600
	600	600

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	600	600
Depreciation of owned tangible fixed assets	454	496

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2024	5,020	1,873	6,893
At 31 March 2025	5,020	1,873	6,893
Depreciation and impairment			
At 1 April 2024	3,805	1,235	5,040
Depreciation charged in the year	243	211	454
At 31 March 2025	4,048	1,446	5,494
Carrying amount			
At 31 March 2025	972	427	1,399
At 31 March 2024	1,215	638	1,853

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	397
Other debtors	2,141	2,348
	2,141	2,745

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	600	600

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	132,707	174,774	(165,919)	141,562

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	117,208	183,393	(167,894)	132,707

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BUCKINGHAM EMERGENCY FOOD APPEAL

England & Wales - Charity number 1066578

Accounts

Charity registration number 1066578

BUCKINGHAM EMERGENCY FOOD APPEAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BUCKINGHAM EMERGENCY FOOD APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Bowles Mrs Polly Bowles Mr Mark Buckingham Mrs Annabel Lawrence
Charity number	1066578
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT

BUCKINGHAM EMERGENCY FOOD APPEAL

CONTENTS

BUCKINGHAM EMERGENCY FOOD APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The charity's objects are to relieve poverty by the provision of food and support for the homeless or those otherwise in need in the United Kingdom. There has been no change in these during the year.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Use of volunteers

The Charity is supported by a number of volunteers which enables most of the money raised to go directly to the charitable causes.

Achievements and performance

Significant activities and achievements against objectives

In the last twelve months there has been a further increase in the number of charities supplied with food by BEFA. BEFA does not actively seek additional recipient charities but receives enquiries from organisations who have been made aware of the service we provide. Charities prefer to receive food from BEFA for a variety of reasons including the following:

1. BEFA does not charge registration or membership fees.
2. BEFA makes no charge for the food we provide.
3. Charities prefer the high quality and wide variety of food provided by BEFA
4. BEFA tailors it's food donations to meet the requirements of the recipient charity. Providing food that is not matched to the charity's need can lead to the creation of food waste and also a potential waste BEFA's resources.

Mike Buckingham created BEFA to provide food to charities at Christmas and the during the winter months and for the first 35 years our activity was limited to that time of the year. However, the dramatic events of 2020 resulted in BEFA being asked to provide support to the emergency shelters established to accommodate homeless people during the Covid pandemic. This led to the creation of the Food Hub, which provided the ingredients for 120,000 meals in 2020, and an increase in activity throughout the year. This trend continued in 2023-24.

<u>Christmas and Winter Food Distributions 2023.</u>

The twin food distributions took place at Roudham Farm, East Harling and at Openshaw, Manchester with sub distributions in Kings Lynn, Swafield and Boston.
Food and other support was provided to 231 organisations across the country, 75 of which were based in the North West and 156 in the South.
80 of the charities receiving food from BEFA were based in Norfolk and 40 were based in Suffolk.

32 of the charities supplied were women's refuges and we were able to provide additional help to these organisations in the form of small grants. This enabled managers to provide additional items to the many women and children who were living in the refuges during the Christmas period.
Once again we received a donation of toiletries from Unilever for distribution to the refuges.

Food donations.

BEFA was well supported by the farming community in 2024 who provided generous donations of produce which included potatoes, carrots, parsnips, mushrooms and onions. Our thanks go to Bob Clabon for his help in organising the produce collections and to the team at Roudham Farm for their help with the distribution.

On the final day of the Roudham Distribution, surplus food was dispatched to charities in Cardiff, Didcott, Enfield, Poplar, Hull, Park Royal and Southampton.

We are very grateful to the Jolly family and to Frederick Hyam Ltd for allowing us to use Roudham Farm as our Christmas base.

2024.

Since the beginning of the year BEFA has been providing food to the charity ITAC (It Takes A City) which provides accommodation for homeless people during the winter months until 31 March.
In January BEFA supplied food to the Norfolk charity YANA (You Are Not Alone) which provides mental health support to the farming community. Donations were also made to the Purfleet Trust in Kings Lynn and to the Histon Bus Project in Cambridgeshire.

We are planning further distributions during the Spring and Summer of 2024, including a project to provide additional support to charities in North Norfolk.

Financial review

The Charity had a surplus for the year of £15,499 (2023: £1,045 surplus). The surplus increasing the unrestricted funds carried forward at the balance sheet, now totaling £132,707(2023: £117,208).

Reserves policy

The Trustees are keen to maintain a level of reserves necessary to allow for unforeseen shortfalls or emergencies in order to provide continuity of service to our beneficiaries. In broad terms it is agreed that approximately two years worth of actual costs incurred are to be held as reserves. The present level of funding is adequate to support the Charity's activities and the Trustees consider the financial position of the Charity to be satisfactory. The Charity has adequate and available resources to fulfil the obligations of the Charity.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered with the Charity Commission (number 1066578) and is constituted by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Peter Bowles
Mrs Polly Bowles
Mr Mark Buckingham
Mrs Annabel Lawrence

Recruitment and appointment of trustees

Recruitment and appointment of trustees

The Trustees were appointed under Declaration of Trust dated 11 September 1997 and by Resolution dated 1 September 2005. Future Trustees shall be appointed by a resolution passed at a special meeting. The charitable trust is administered and managed by the Trustees. The charity is in the process of recruiting new Trustees.

Organisational structure
Funds are deposited with CAF Bank and payments for approved expenditure must be signed by two Trustees.

The trustees' report was approved by the Board of Trustees.

Mr Peter Bowles
Trustee

4 December 2024

BUCKINGHAM EMERGENCY FOOD APPEAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUCKINGHAM EMERGENCY FOOD APPEAL

I report to the trustees on my examination of the financial statements of Buckingham Emergency Food Appeal (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Johnstone FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 19 December 2024

BUCKINGHAM EMERGENCY FOOD APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Income from:				
Donations and legacies	**3**	183,144	183,144	176,821
Investments	**4**	249	249	165
Total income		183,393	183,393	176,986
Expenditure on:				
Raising funds	**5**	16,203	16,203	15,724
Charitable activities	**6**	151,691	151,691	160,217
Total expenditure		167,894	167,894	175,941
Net income for the year/ Net movement in funds		15,499	15,499	1,045
Fund balances at 1 April 2023		117,208	117,208	116,163
Fund balances at 31 March 2024		132,707	132,707	117,208

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BUCKINGHAM EMERGENCY FOOD APPEAL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		1,853		1,517
Current assets					
Debtors	**13**	2,745		3,235	
Cash at bank and in hand		128,709		113,102	
		131,454		116,337	
Creditors: amounts falling due within one year	**14**	(600)		(646)	
Net current assets			130,854		115,691
Total assets less current liabilities			132,707		117,208
The funds of the charity					
Unrestricted funds	**15**		132,707		117,208
			132,707		117,208

The financial statements were approved by the trustees on 4 December 2024

Mr Peter Bowles
Trustee

1 Accounting policies

Charity information

Buckingham Emergency Food Appeal is a unicorporated charity registered with the Charity Commission and constituted by a Deed of Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Gifts in kind
The Value of gifts in kind received was greatly reduced because of the challenges facing the farming industry.
Several BEFA food donors have withdrawn from the industry or closed East Anglia sites.
The situation was exacerbated by shortages of some foods including eggs and onions.
As a result, the value of gift in kind in 2022-2023 has been calculated as £109,000.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total	Unrestricted funds
	2024	2024	2023
	£	£	£
Donations and gifts	78,144	78,144	67,821
Gifts in kind	105,000	105,000	109,000

4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	249	165

5 Expenditure on raising funds

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Fundraising and publicity		
Support costs	16,203	15,724

6 Expenditure on charitable activities

	Food 2024	Haulage 2024	Total 2024	Food 2023	Haulage 2023	Total 2023
	£	£	£	£	£	£
Direct costs						
Food	143,668	-	143,668	150,144	-	150,144
Haulage	-	1,735	1,735	-	3,978	3,978
Direct donations for food	6,288	-	6,288	5,320	-	5,320
Sundries	-	-	-	775	-	775
	149,956	1,735	151,691	156,239	3,978	160,217
Analysis by fund						
Unrestricted funds	149,956	1,735	151,691	156,239	3,978	160,217

7 Support costs allocated to activities

	2024	2023
	£	£
Other office expenses	496	416
General office expenses	10,937	11,540
Postage	1,062	1,473
Stationery	2,971	1,496
Bank charges	137	199
Governance costs	600	600
	16,203	15,724
Analysed between:		
Fundraising	16,203	15,724

	2024	2023
Governance costs comprise:	£	£
Accountancy	600	600
	600	600

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	496	416

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2023	4,880	1,181	6,061
Additions	140	692	832
At 31 March 2024	5,020	1,873	6,893
Depreciation and impairment			
At 1 April 2023	3,510	1,034	4,544
Depreciation charged in the year	295	201	496
At 31 March 2024	3,805	1,235	5,040
Carrying amount			
At 31 March 2024	1,215	638	1,853
At 31 March 2023	1,370	147	1,517

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	397	-
Other debtors	2,348	3,235
	2,745	3,235

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	46
Accruals and deferred income	600	600
	600	646

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	117,208	183,393	(167,894)	132,707

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	116,163	176,986	(175,941)	117,208

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1066578

BUCKINGHAM EMERGENCY FOOD APPEAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BUCKINGHAM EMERGENCY FOOD APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Bowles Mrs Polly Bowles Mr Mark Buckingham Mrs Annabel Lawrence
Charity number	1066578
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT

BUCKINGHAM EMERGENCY FOOD APPEAL

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The charity's objects are to relieve poverty by the provision of food and support for the homeless or those otherwise in need in the United Kingdom. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Use of volunteers

The Charity is supported by a number of volunteers which enables most of the money raised to go directly to the charitable causes.

Achievements and performance

BEFA continued to supply food to charities caring for homeless and vulnerable people throughout 2022 with small scale projects to provide support, particularly to emergency shelters. In 2023 we are continuing to support various initiatives, including the provision of warm spaces in East Anglia.

<u>Christmas and winter food distribution.</u>

The planning for the Christmas distribution began in September with the annual fundraising appeal being launched on 1 October.

Also in September, BEFA volunteers launched the Sugar for Shelters campaign and over 50 Norfolk and Suffolk schools collected sugar for charity kitchens, together with a wide variety of other donations ranging from hot drinks to warm clothing.

It was noticeable that the number of projects contacting BEFA for the first time was the highest for several years. At the same time, shortages of some items of produce, including turkey, eggs and onions were a particular challenge.

The twin distributions took place at Roudham Farm, East Harling and Openshaw, Manchester in the week beginning 19 December. One hundred and sixty three pallets of food were picked by the volunteers at Roudham.

Food was dispatched to sub-distributions in Boston, Kings Lynn and Swafield.

Food and other support was provided to two hundred and twenty nine organisations, with one hundred and sixty one being in the South of England. Eighty one were in Norfolk and thirty nine in Suffolk. According to the returns from the charities they are caring for sixteen thousand, nine hundred and four people.

Thirty eight of the organisations were women’s refuges who are caring for seven hundred and thirty three women and nine hundred and eight children.

BEFA supplied the ingredients for nineteen thousand, nine hundred Christmas meals, together with food to many tens of thousands of other winter meals.

The number of charities supplied was higher than normal because we had sufficient food to provide a second wave of donations to organisations in Ashford, Brighton, Cardiff, Didcot, Hull, Milton Keynes, Birmingham, Nottingham, Plymouth, Leicester, Preston, and Southampton. We were also able to supply additional projects in London and Manchester.

Film crews from the BBC and ITV visited the Roudham distribution and radio coverage was given on BBC Radio Norfolk and BBC Radio Cambridgeshire.

Crisis in the farming industry.

The crisis in the farming industry continues to change the way that BEFA operates. Several vegetable producers have either withdrawn from the industry or closed sites in East Anglia. This has reduced the number of potential BEFA food donors. Fortunately, the increase in income has allowed BEFA to make bulk purchases of high quality food. There has also been an improvement in the variety of food that BEFA is able to supply to charities.

2023-24

The trustees continue to seek additional sources of support and new donors to build on the already strong financial position of the charity as we look forward to celebrating the 40th anniversary of the charity in 2025.

Financial review

The Charity had a surplus for the year of £1,045 (2022: £12,784 surplus). The surplus increasing the unrestricted funds carried forward at the balance sheet, now totalling £117,208 (2022: £116,163).

The Trustees are keen to maintain a level of reserves necessary to allow for unforeseen shortfalls or emergencies in order to provide continuity of service to our beneficiaries. In broad terms it is agreed that approximately two years worth of actual costs incurred are to be held as reserves. The present level of funding is adequate to support the Charity's activities and the Trustees consider the financial position of the Charity to be satisfactory. The Charity has adequate and available resources to fulfil the obligations of the Charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered with the Charity Commission (number 1066578) and is constituted by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Peter Bowles
Mrs Polly Bowles
Mr Mark Buckingham
Mrs Annabel Lawrence

Recruitment and appointment of trustees

The Trustees were appointed under Declaration of Trust dated 11 September 1997 and by Resolution dated 1 September 2005. Future Trustees shall be appointed by a resolution passed at a special meeting. The charitable trust is administered and managed by the Trustees. The charity is in the process of recruiting new Trustees.

Funds are deposited with CAF Bank and payments for approved expenditure must be signed by two Trustees.

The trustees' report was approved by the Board of Trustees.

Mr Peter Bowles
Trustee

3 October 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUCKINGHAM EMERGENCY FOOD APPEAL

I report to the trustees on my examination of the financial statements of Buckingham Emergency Food Appeal (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Johnstone FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 5 October 2023

BUCKINGHAM EMERGENCY FOOD APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	**3**	176,821	-	176,821	188,358	650	189,008
Investments	**4**	165	-	165	-	-	-
Total income		176,986	-	176,986	188,358	650	189,008
Expenditure on:							
Raising funds	**5**	15,724	-	15,724	11,656	-	11,656
Charitable activities	**6**	160,217	-	160,217	163,918	650	164,568
Total expenditure		175,941	-	175,941	175,574	650	176,224
Net income for the year/ Net movement in funds		1,045	-	1,045	12,784	-	12,784
Fund balances at 1 April 2022		116,163	-	116,163	103,379	-	103,379
Fund balances at 31 March 2023		117,208	-	117,208	116,163	-	116,163

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BUCKINGHAM EMERGENCY FOOD APPEAL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		1,517		1,933
Current assets					
Debtors	**12**	3,235		3,067	
Cash at bank and in hand		113,102		111,763	
		116,337		114,830	
Creditors: amounts falling due within one year	**13**	(646)		(600)	
Net current assets			115,691		114,230
Total assets less current liabilities			117,208		116,163
Income funds					
Unrestricted funds			117,208		116,163
			117,208		116,163

The financial statements were approved by the Trustees on 3 October 2023

Mr Peter Bowles
Trustee

1 Accounting policies

Charity information

Buckingham Emergency Food Appeal is a unicorporated charity registered with the Charity Commission and constituted by a Deed of Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

Gifts in kind
The Value of gifts in kind received was greatly reduced because of the challenges facing the farming industry. Several BEFA food donors have withdrawn from the industry or closed East Anglia sites.
The situation was exacerbated by shortages of some foods including eggs and onions.
As a result, the value of gift in kind in 2022-2023 has been calculated as £109,000.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	67,821	-	67,821	62,358	-	62,358
Grants received	-	-	-	1,000	650	1,650
Gifts in kind	109,000	-	109,000	125,000	-	125,000
	176,821	-	176,821	188,358	650	189,008
Grants receivable for core activities						
Groundwork (Tesco)	-	-	-	1,000	-	1,000
Co-op Community meals	-	-	-	-	650	650
	-	-	-	1,000	650	1,650

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	165	-

5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Support costs	15,724	11,656
	15,724	11,656

6 Charitable activities

	Food 2023 £	Haulage 2023 £	Total 2023 £	Food 2022 £	Haulage 2022 £	Total 2022 £
Food	150,144	-	150,144	153,009	-	153,009
Haulage	-	3,978	3,978	-	1,469	1,469
Direct donations for food	5,320	-	5,320	9,340	-	9,340
Sundries	775	-	775	750	-	750
	156,239	3,978	160,217	163,099	1,469	164,568
	156,239	3,978	160,217	163,099	1,469	164,568
Analysis by fund						
Unrestricted funds	156,239	3,978	160,217	162,449	1,469	163,918
Restricted funds	-	-	-	650	-	650

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	416	-	416	641	-	641
General office expenses	11,540	-	11,540	7,500	-	7,500
Postage	1,473	-	1,473	1,692	-	1,692
Stationery	1,496	-	1,496	1,024	-	1,024
Bank charges	199	-	199	199	-	199
Accountancy	-	600	600	-	600	600
	15,124	600	15,724	11,056	600	11,656
Analysed between						
Fundraising	15,124	600	15,724	11,056	600	11,656

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2022	4,880	1,181	6,061
At 31 March 2023	4,880	1,181	6,061
Depreciation and impairment			
At 1 April 2022	3,167	961	4,128
Depreciation charged in the year	343	73	416
At 31 March 2023	3,510	1,034	4,544
Carrying amount			
At 31 March 2023	1,370	147	1,517
At 31 March 2022	1,713	220	1,933

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	3,235	3,067

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	46	-
Accruals and deferred income	600	600
	646	600

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BUCKINGHAM EMERGENCY FOOD APPEAL

England & Wales - Charity number 1066578

Accounts

Charity registration number 1066578

BUCKINGHAM EMERGENCY FOOD APPEAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BUCKINGHAM EMERGENCY FOOD APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Peter Bowles Mrs Polly Bowles Mr Mark Buckingham Mrs Annabel Lawrence
Charity number	1066578
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT

BUCKINGHAM EMERGENCY FOOD APPEAL

CONTENTS

BUCKINGHAM EMERGENCY FOOD APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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 2019).

Objectives and activities

The charity's objects are to relieve poverty by the provision of food and support for the homeless or those otherwise in need in the United Kingdom. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Use of volunteers

The Charity is supported by a number of volunteers which enables most of the money raised to go directly to the charitable causes.

Achievements and performance

The onset of the Coronavirus pandemic changed the nature of homelessness provision in the UK, with vulnerable people being housed under the “Everyone In” initiative. This ensured that the number of people sleeping on the streets was reduced to a minimum. This, in turn, changed the nature of BEFA’s operation. Prior to 2020, we had operated from September to December each year, preparing for a major distribution of food in the first two weeks of December. The emergency Coronavirus accommodation provision was brought into operation rapidly and efficiently. However, it did not include catering facilities or a connection to the food chain. Groups of charities came together to supply and prepare food and BEFA supplied fresh food for over 100,000 meals in the twelve months to April 2021. The emergency also focused attention on the need to support children who would normally receive free school meals, with healthy food during school holidays. BEFA has supported two programmes to improve children’s diets, the first in the summer of 2020 and the second in the autumn of 2021. BEFA was a major supplier of fresh food to these programmes which prepared meals for 4,000 Norfolk children. In the autumn of 2021 BEFA received a grant from the Cooperative Local Fund to allow us to continue to provide fresh food for the “ In For Good ” initiative. Although the number of homeless people being housed in much reduced, there is still a need to provide meals, particularly when the SWEP (Severe Weather Emergency) protocols are triggered.

<u>Christmas and Winter food distribution 2021</u>

The annual food distribution took place at Roudham Farm in the first two weeks of December, made possible by the unwavering support of our donors.
The farming community donated forty five tonnes of vegetables, with a wide variety of other food and toiletries being collected by our volunteers. This included 3 tonnes of sugar collected by 55 Norfolk schools. British Sugar donated a further 2 tonnes.

The donations from the 2021 Annual Appeal made it possible for us to purchase frozen and ambient foods, and to provide our recipient charities with the ingredients to prepare complete meals well into 2022.

Food for Christmas and the Winter months was provided to 204 charities, including 27 refuges from domestic violence. Small grants were made to women’s refuges to enable managers to purchase additional Christmas items for the mothers and children being supported.

The charities supplied by BEFA are supporting 16,900 people and provided 13,500 Christmas meals. In addition, the food supplied in December will be sufficient for 85,000 winter meals.

147 of the charities supplied by BEFA in 2021 were in the South East of England and 57 were in the North West.

Financial review

The Charity had a surplus for the year of £12,784 (2021: £23,807 surplus). The surplus increasing the unrestricted funds carried forward at the balance sheet, now totalling £116,163 (2021: £103,379).

The Trustees are keen to maintain a level of reserves necessary to allow for unforeseen shortfalls or emergencies in order to provide continuity of service to our beneficiaries. In broad terms it is agreed that approximately two years worth of actual costs incurred are to be held as reserves. The present level of funding is adequate to support the Charity's activities and the Trustees consider the financial position of the Charity to be satisfactory. The Charity has adequate and available resources to fulfil the obligations of the Charity.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered with the Charity Commission (number 1066578) and is constituted by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Peter Bowles
Mrs Polly Bowles
Mr Mark Buckingham
Mrs Annabel Lawrence

Recruitment and appointment of trustees

The Trustees were appointed under Declaration of Trust dated 11 September 1997 and by Resolution dated 1 September 2005. Future Trustees shall be appointed by a resolution passed at a special meeting. The charitable trust is administered and managed by the Trustees. The charity is in the process of recruiting new Trustees.

Funds are deposited with CAF Bank and payments for approved expenditure must be signed by two Trustees.

The trustees' report was approved by the Board of Trustees.

Mr Peter Bowles
Trustee

3 August 2022

BUCKINGHAM EMERGENCY FOOD APPEAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUCKINGHAM EMERGENCY FOOD APPEAL

I report to the trustees on my examination of the financial statements of Buckingham Emergency Food Appeal (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Johnstone FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 10 August 2022

BUCKINGHAM EMERGENCY FOOD APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	188,358	650	189,008	232,795	12,900	245,695
Expenditure on:							
Raising funds	4	11,656	-	11,656	12,072	-	12,072
Charitable activities	5	163,918	650	164,568	196,916	12,900	209,816
Total expenditure		175,574	650	176,224	208,988	12,900	221,888
Net income for the year/ Net movement in funds		12,784	-	12,784	23,807	-	23,807
Fund balances at 1 April 2021		103,379	-	103,379	79,572	-	79,572
Fund balances at 31 March 2022		116,163	-	116,163	103,379	-	103,379

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BUCKINGHAM EMERGENCY FOOD APPEAL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**9**		1,933		2,574
Current assets					
Debtors	**10**	3,067		6,052	
Cash at bank and in hand		111,763		95,353	
		114,830		101,405	
Creditors: amounts falling due within one year	**11**	(600)		(600)	
Net current assets			114,230		100,805
Total assets less current liabilities			116,163		103,379
Income funds					
Unrestricted funds			116,163		103,379
			116,163		103,379

The financial statements were approved by the Trustees on 3 August 2022

Mr Peter Bowles
Trustee

1 Accounting policies

Charity information

Buckingham Emergency Food Appeal is a unicorporated charity registered with the Charity Commission and constituted by a Deed of Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Gifts in kind
Gifts in kind, which relate largely to the donation of food and haulage services, are included in the accounting year in which they are received.

1.5 Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation
committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments
The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	62,358	-	62,358	73,795	-	73,795
Grants received	1,000	650	1,650	4,000	12,900	16,900
Gifts in kind	125,000	-	125,000	155,000	-	155,000
	188,358	650	189,008	232,795	12,900	245,695

3 Donations and legacies **(Continued)**

Grants receivable for core activities						
CAF Coronavirus Emergency Fund	-	-	-	4,000	-	4,000
The Morrison Foundation	-	-	-	-	4,500	4,500
The National Lottery Coronavirus Community Fund	-	-	-	-	8,400	8,400
Groundwork (Tesco)	1,000	-	1,000	-	-	-
Co-op Community meals	-	650	650	-	-	-
	1,000	650	1,650	4,000	12,900	16,900

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising and publicity		
Support costs	11,656	12,072
	11,656	12,072

5 Charitable activities

	Food	**Haulage**	**Total**	Food	Haulage	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Food	153,009	-	153,009	193,617	-	193,617
Haulage	-	1,469	1,469	-	2,566	2,566
Direct donations for food	9,340	-	9,340	12,010	-	12,010
Sundries	750	-	750	1,623	-	1,623
	163,099	1,469	164,568	207,250	2,566	209,816
	163,099	1,469	164,568	207,250	2,566	209,816
Analysis by fund						
Unrestricted funds	162,449	1,469	163,918	194,350	2,566	196,916
Restricted funds	650	-	650	12,900	-	12,900
	163,099	1,469	164,568	207,250	2,566	209,816

6 Support costs

	Support costs	**Governance costs**	**2022**	**Support costs**	**Governance costs**	**2021**
	£	**£**	**£**	**£**	**£**	**£**
Depreciation	641	-	641	749	-	749
General office expenses	7,500	-	7,500	9,491	-	9,491
Postage	1,692	-	1,692	601	-	601
Stationery	1,024	-	1,024	493	-	493
Bank charges	199	-	199	138	-	138
Accountancy	-	600	600	-	600	600
	11,056	600	11,656	11,472	600	12,072
Analysed between						
Fundraising	11,056	600	11,656	11,472	600	12,072

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2021	4,880	1,181	6,061
At 31 March 2022	4,880	1,181	6,061
Depreciation and impairment			
At 1 April 2021	2,739	748	3,487
Depreciation charged in the year	428	213	641
At 31 March 2022	3,167	961	4,128
Carrying amount			
At 31 March 2022	1,713	220	1,933
At 31 March 2021	2,141	433	2,574

10 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	3,067	6,052

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	600	600

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BUCKINGHAM EMERGENCY FOOD APPEAL

England & Wales - Charity number 1066578

Accounts

Charity Registration No. 1066578

BUCKINGHAM EMERGENCY FOOD APPEAL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ARGENTS
Chartered Accountants

BUCKINGHAM EMERGENCY FOOD APPEAL

LEGAL AND ADMINISTRATIVE INFORMATION

| **Charity number** | 1066578 |
| **Independent examiner** | Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
United Kingdom
NR3 1RT |

BUCKINGHAM EMERGENCY FOOD APPEAL

CONTENTS

BUCKINGHAM EMERGENCY FOOD APPEAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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 2019)".

Objectives and activities

The charity's objects are to relieve poverty by the provision of food and support for the homeless or those otherwise in need in the United Kingdom. There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Use of volunteers

The Charity is supported by a number of volunteers which enables most of the money raised to go directly to the charitable causes.

Achievements and performance

2020 marked the 35th anniversary of the founding of BEFA by Mike Buckingham and his family.
It proved to be the most challenging year that BEFA has faced.

Coronavirus pandemic.

When the coronavirus pandemic began, the government and local authorities took prompt action to house homeless people in temporary accommodation. This included empty hotels and college hostels. Unfortunately, the accommodation lacked facilities for preparing meals. Groups of charities formed alliances to use their commercial scale kitchens to prepare and deliver meals. Some of the charities involved had existing relationships with BEFA and requested our help with the provision of food, particularly fruit and vegetables. The support provided continued until April 2021 and BEFA has supplied the majority of the fresh food for 96,000 meals.

School holiday meals

During the summer, BEFA was asked by a Suffolk charity for help with the provision of food for children who would otherwise receive free school meals. Fresh vegetables were delivered to the charity's base in Lowestoft. Additional food was supplied at Christmas. A second programme of support for charities in the Lowestoft area will begin in June 2021.

Winter food distribution.

Despite the limitations resulting from Coronavirus restrictions, the 35th annual food distribution took place at Roudham Farm, courtesy of the Jolly family. We were very grateful to all our volunteers who overcame the special challenges of 2020 and ensured that our charities received the food they required.
Food was supplied to 210 charities, 148 of which were in East Anglia and 62 in the north west.
The food included the ingredients for 20,000 Christmas meals. Food for an additional 75,000 winter meals was also supplied. The charities receiving food from BEFA are caring for 15,000 people and include 30 refuges from domestic violence.
A generous donation of their products by Unilever made it possible to provide refuges with a wide range of toiletries.

Despite the unique challenges of 2020, our Sugar for Shelters volunteers collected donations from 56 schools across Norfolk and Suffolk, including 5,000kg of sugar, together with tea, coffee, and a variety of other food.

British Sugar Silver Spoon again donated 2 tonnes of their sugar, for which we are very grateful.

We were very grateful to the hauliers who donated the use of their vehicles.

2020 Annual BEFA Appeal.

BEFA received hundreds of generous donations to the 2020 appeal, from individuals and organisations, for which we were very grateful.
The generosity of our donors enables us to continue the work of Mike Buckingham and his family.

2021 – 2022

19% of the funding received in the 2020 – 2021 was in the form of grants specifically for projects related to the Corona virus pandemic. It is unlikely that similar funding will be available in 2021-2022.
As a result, it will be necessary to reduce expenditure accordingly.
However, the trustees will continue to seek new sources of income.

Financial review
The Charity had a surplus for the year of £23,807 (2020 - £3,153 deficit). The surplus increasing the unrestricted funds carried forward at the balance sheet, now totalling £103,379 (2020 - £79,572).

The Trustees are keen to maintain a level of reserves necessary to allow for unforeseen shortfalls or emergencies in order to provide continuity of service to our beneficiaries. In broad terms it is agreed that approximately two years worth of actual costs incurred are to be held as reserves. The present level of funding is adequate to support the Charity's activities and the Trustees consider the financial position of the Charity to be satisfactory. The Charity has adequate and available resources to fulfil the obligations of the Charity.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The charity is registered with the Charity Commission (number 1066578) and is constituted by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr Peter Bowles
Mrs Polly Bowles
Mr Mark Buckingham
Mrs Annabel Lawrence

Recruitment and appointment of trustees
The Trustees were appointed under Declaration of Trust dated 11 September 1997 and by Resolution dated 1 September 2005. Future Trustees shall be appointed by a resolution passed at a special meeting. The charitable trust is administered and managed by the Trustees. The charity is in the process of recruiting new Trustees.

Funds are deposited with CAF Bank and payments for approved expenditure must be signed by two Trustees.

The trustees' report was approved by the Board of Trustees.

Mr Peter Bowles
Trustee
Dated: 1 October 2021

BUCKINGHAM EMERGENCY FOOD APPEAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BUCKINGHAM EMERGENCY FOOD APPEAL

I report to the trustees on my examination of the financial statements of Buckingham Emergency Food Appeal (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark Johnstone FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 20 October 2021

BUCKINGHAM EMERGENCY FOOD APPEAL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Income from:					
Donations and legacies	**3**	232,795	12,900	245,695	192,747
Expenditure on:					
Raising funds	**4**	12,072	-	12,072	13,760
Charitable activities	**5**	196,916	12,900	209,816	182,140
Total resources expended		208,988	12,900	221,888	195,900
Net income/(expenditure) for the year/ Net movement in funds		23,807	-	23,807	(3,153)
Fund balances at 1 April 2020		79,572	-	79,572	82,725
Fund balances at 31 March 2021		103,379	-	103,379	79,572

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BUCKINGHAM EMERGENCY FOOD APPEAL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**9**		2,574		1,828
Current assets					
Debtors	**10**	6,052		2,572	
Cash at bank and in hand		95,353		78,951	
		101,405		81,523	
Creditors: amounts falling due within one year	**11**	(600)		(3,779)	
Net current assets			100,805		77,744
Total assets less current liabilities			103,379		79,572
Income funds					
Unrestricted funds			103,379		79,572
			103,379		79,572

The financial statements were approved by the Trustees on 1 October 2021

Mr Peter Bowles
Trustee

1 Accounting policies

Charity information

Buckingham Emergency Food Appeal is a unicorporated charity registered with the Charity Commission and constituted by a Deed of Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind
Gifts in kind, which relate largely to the donation of food and haulage services, are included in the accounting year in which they are received.

1.5 Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments
The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	73,795	-	73,795	47,747
Grants received	4,000	12,900	16,900	-
Gifts in kind	155,000	-	155,000	145,000
	232,795	12,900	245,695	192,747
Grants receivable for core activities				
CAF Coronavirus Emergency Fund	4,000	-	4,000	-
The Morrison Foundation	-	4,500	4,500	-
The National Lottery Coronavirus Community Fund	-	8,400	8,400	-
	4,000	12,900	16,900	-

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising and publicity		
Support costs	12,072	13,760
Fundraising and publicity	11,472	13,160
	12,072	13,760

5 Charitable activities

	Food 2021	Haulage 2021	Total 2021	Food 2020	Haulage 2020	Total 2020
	£	£	£	£	£	£
Food	193,617	-	193,617	165,742	-	165,742
Haulage	-	2,566	2,566	-	2,685	2,685
Direct donations for food	12,010	-	12,010	12,843	-	12,843
Sundries	1,623	-	1,623	870	-	870
	207,250	2,566	209,816	179,455	2,685	182,140
	207,250	2,566	209,816	179,455	2,685	182,140
Analysis by fund						
Unrestricted funds	194,350	2,566	196,916	179,455	2,685	182,140
Restricted funds	12,900	-	12,900	-	-	-
	207,250	2,566	209,816	179,455	2,685	182,140

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	749	-	749	457	-	457
General office expenses	9,491	-	9,491	9,665	-	9,665
Postage	601	-	601	1,279	-	1,279
Stationery	493	-	493	1,626	-	1,626
Bank charges	138	-	138	133	-	133
Accountancy	-	600	600	-	600	600
	11,472	600	12,072	13,160	600	13,760
Analysed between						
Fundraising	11,472	600	12,072	13,160	600	13,760

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

9 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2020	4,031	535	4,566
Additions	849	-	849
Business combinations	-	646	646
At 31 March 2021	4,880	1,181	6,061
Depreciation and impairment			
At 1 April 2020	2,203	535	2,738
Depreciation charged in the year	536	213	749
At 31 March 2021	2,739	748	3,487
Carrying amount			
At 31 March 2021	2,141	433	2,574
At 31 March 2020	1,828	-	1,828

10 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	6,052	2,572

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	3,179
Accruals and deferred income	600	600
	600	3,779

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£
Cambridge Emergency Food Project	-	-	12,900	(12,900)	-

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).