

**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

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**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

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# BUCKINGHAM EMERGENCY FOOD APPEAL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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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.

#### Christmas and winter food distribution.

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 Swafeld.

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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 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

# BUCKINGHAM EMERGENCY FOOD APPEAL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BUCKINGHAM EMERGENCY FOOD APPEAL

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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**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b><u>Income from:</u></b>							
Donations and legacies	3	176,821	-	176,821	188,358	650	189,008
Investments	4	165	-	165	-	-	-
<b>Total income</b>		176,986	-	176,986	188,358	650	189,008
<b><u>Expenditure on:</u></b>							
Raising funds	5	15,724	-	15,724	11,656	-	11,656
Charitable activities	6	160,217	-	160,217	163,918	650	164,568
<b>Total expenditure</b>		175,941	-	175,941	175,574	650	176,224
<b>Net income for the year/ Net movement in funds</b>		1,045	-	1,045	12,784	-	12,784
Fund balances at 1 April 2022		116,163	-	116,163	103,379	-	103,379
<b>Fund balances at 31 March 2023</b>		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 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,517		1,933
<b>Current assets</b>					
Debtors	12	3,235		3,067	
Cash at bank and in hand		113,102		111,763	
		<u>116,337</u>		<u>114,830</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(646)</u>		<u>(600)</u>	
Net current assets			115,691		114,230
<b>Total assets less current liabilities</b>			<u>117,208</u>		<u>116,163</u>
<b>Income funds</b>					
Unrestricted funds			117,208		116,163
			<u>117,208</u>		<u>116,163</u>

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

Mr Peter Bowles  
Trustee



# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Buckingham Emergency Food Appeal is a unincorporated 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	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
	<u>176,821</u>	<u>-</u>	<u>176,821</u>	<u>188,358</u>	<u>650</u>	<u>189,008</u>
<b>Grants receivable for core activities</b>						
Groundwork (Tesco)	-	-	-	1,000	-	1,000
Co-op Community meals	-	-	-	-	650	650
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>650</u>	<u>1,650</u>

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Investments

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

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Support costs	15,724	11,656
	<u>15,724</u>	<u>11,656</u>

### 6 Charitable activities

	Food	Haulage	Total	Food	Haulage	Total
	2023	2023	2023	2022	2022	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
	<u>156,239</u>	<u>3,978</u>	<u>160,217</u>	<u>163,099</u>	<u>1,469</u>	<u>164,568</u>
	<u>156,239</u>	<u>3,978</u>	<u>160,217</u>	<u>163,099</u>	<u>1,469</u>	<u>164,568</u>
<b>Analysis by fund</b>						
Unrestricted funds	156,239	3,978	160,217	162,449	1,469	163,918
Restricted funds	-	-	-	650	-	650

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 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
	<u>15,124</u>	<u>600</u>	<u>15,724</u>	<u>11,056</u>	<u>600</u>	<u>11,656</u>
Analysed between Fundraising	<u>15,124</u>	<u>600</u>	<u>15,724</u>	<u>11,056</u>	<u>600</u>	<u>11,656</u>

### 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	<u>-</u>	<u>-</u>

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 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 April 2022	4,880	1,181	6,061
At 31 March 2023	4,880	1,181	6,061
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 March 2023	1,370	147	1,517
At 31 March 2022	1,713	220	1,933

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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).