

**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

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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 2024

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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.

#### Christmas and Winter Food Distributions 2023.

The twin food distributions took place at Roudham Farm, East Harling and at Openshaw, Manchester with sub distributions in Kings Lynn, Swaffield 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 MARCH 2024***

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### *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

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

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

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

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

Mr Peter Bowles  
Trustee

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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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 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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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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 2024

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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 2024

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

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	249	165
	<u>          </u>	<u>          </u>

### 5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<b>Fundraising and publicity</b>		
Support costs	16,203	15,724
	<u>          </u>	<u>          </u>

### 6 Expenditure on charitable activities

	Food	Haulage	Total	Food	Haulage	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<b>Direct costs</b>						
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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	149,956	1,735	151,691	156,239	3,978	160,217
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Analysis by fund</b>						
Unrestricted funds	149,956	1,735	151,691	156,239	3,978	160,217
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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
	<u>16,203</u>	<u>15,724</u>

#### Analysed between:

Fundraising	<u>16,203</u>	<u>15,724</u>
-------------	---------------	---------------

	2024 £	2023 £
<b>Governance costs comprise:</b>		
Accountancy	<u>600</u>	<u>600</u>
	<u>600</u>	<u>600</u>

### 8 Net movement in funds

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

### 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 Number	2023 Number
Total	<u>-</u>	<u>-</u>

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.

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 12 Tangible fixed assets

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

### 13 Debtors

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

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	46
Accruals and deferred income	600	600
	<u>          </u>	<u>          </u>
	600	646
	<u>          </u>	<u>          </u>

# BUCKINGHAM EMERGENCY FOOD APPEAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 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).