

BUCKINGHAM EMERGENCY FOOD APPEAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

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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 Swafeld

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.

BUCKINGHAM EMERGENCY FOOD APPEAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

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Trustee

Date:

BUCKINGHAM EMERGENCY FOOD APPEAL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2025***

		Unrestricted funds 2025 £	Total Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	174,445	174,445	183,144
Investments	4	329	329	249
Total income		174,774	174,774	183,393
<u>Expenditure on:</u>				
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**

		2025		2024	
	Notes	£	£	£	£
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

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Trustee

BUCKINGHAM EMERGENCY FOOD APPEAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 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.

BUCKINGHAM EMERGENCY FOOD APPEAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2025****3 Donations and legacies**

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

4 Investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	329	249
	<u> </u>	<u> </u>

5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Fundraising and publicity		
Support costs	16,544	16,203
	<u> </u>	<u> </u>

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	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	148,473	902	149,375	149,956	1,735	151,691
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysis by fund						
Unrestricted funds	148,473	902	149,375	149,956	1,735	151,691
	<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 2025**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
	<u>16,544</u>	<u>16,203</u>

Analysed between:

Fundraising	16,544	16,203
	<u>16,544</u>	<u>16,203</u>

	2025	2024
	£	£
Governance costs comprise:		
Accountancy	600	600
	<u>600</u>	<u>600</u>

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
	<u>600</u>	<u>496</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:

	2025	2024
	Number	Number
Total	<u>-</u>	<u>-</u>

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

BUCKINGHAM EMERGENCY FOOD APPEAL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**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

BUCKINGHAM EMERGENCY FOOD APPEAL**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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	117,208	183,393	(167,894)	132,707
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

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