

# Foodshare

England & Wales - Charity number 1142868

## Details

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Other names	OPEN CHARITY, Foodshare Maidenhead, OPEN KITCHEN, OPEN KITCHEN, FOODSHARE, REFUGEE RELIEF, SLOUGH AND MAIDENHEAD, REFUGEE SUPPORT, SLOUGH AND MAIDENHEAD
Status	Registered
Legal form	Other
Registered	2011-07-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Chalkpit Nursery  
Chalk Pit Lane  
Burnham  
Slough  
SL1 8NH

**Phone** 01628 262 711

**Email** [info@foodshare.charity](mailto:info@foodshare.charity)

**Website** [www.foodshare.charity](http://www.foodshare.charity)

## Activities

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**Objects:** TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH AND WELLBEING OF PEOPLE WHO ARE HOMELESS, ELDERLY, LIVING IN POVERTY, WHO HAVE A DRUG OR ALCOHOL DEPENDENCY OR WHO ARE IN SOME OTHER WAY SOCIALLY AND ECONOMICALLY DISADVANTAGED IN BUCKINGHAMSHIRE BY PROVIDING SUCH CHARITABLE ASSISTANCE AS THE TRUSTEES DEEMS FIT.

**Activities:** We feed people in and around Maidenhead who are in such poverty that they are unable to feed themselves properly, along with other support where appropriate. We also provide volunteering opportunities for people in and around Maidenhead to provide help for people in poverty who may live outside the area.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Slough
- Windsor And Maidenhead

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£252,967	£1,078,386	-	-
2024-03-31	£289,831	£81,828	-	-
2023-03-31	£260,920	£48,756	-	-
2022-03-31	£240,790	£59,381	-	-
2021-03-31	£351,832	£61,066	-	-

## Trustees

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Name	Role	Appointed
David Richard Howells		2026-05-20
Debra Gee		2019-11-04
NIGEL COHEN		2011-07-13

**Foodshare**

England & Wales - Charity number 1142868

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# Accounts

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# FOODSHARE

MAIDENHEAD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025**



Providing food for people  
who are unable to afford to eat properly  
without support

[www.foodshare.charity](http://www.foodshare.charity)



## Financial Statement for the year ended 31 March 2025

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## Trustees' Report for the year ended 31 March 2025

### CHARITY INFORMATION

TRUSTEES	Lester Tanner (Chair) Debbie Gee Nigel Cohen (Secretary)
FOUNDER PATRON	Sue Brett BEM
REGISTERED NAME	Foodshare
REGISTERED OFFICE	Chalk Pit Nursery Chalk Pit Lane Burnham, Bucks SL1 8NH
REGISTERED CHARITY NO	1142868
CONTACT DETAILS	e: <a href="mailto:info@foodshare.charity">info@foodshare.charity</a> w: <a href="http://www.foodshare.charity">www.foodshare.charity</a>
BANKERS	Unity Trust Bank, Birmingham B1 2JB HSBC, Maidenhead, SL6 1JQ Metro Bank, Slough, SL1 3TA
INDEPENDENT EXAMINER	Anna Chapman FCA Chapman Worth Limited Unit 2 The Old Estate Yard High Street, East Hendred OX12 8JY

## **Trustees' Report for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year to 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### **Recruitment and appointment of new trustees**

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES**

#### **Objectives and Aims**

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

## Trustees' Report for the year ended 31 March 2025

### ACTIVITIES AND ACHIEVEMENTS

We continue to provide food for people who are in poverty or in other forms of physical or mental distress. During the year, we separated the Burnham foodbank into an independent charity, Burnham Care & Share. We donated all our restricted funds for Burnham to the new charity.

The charity's activities include:

a) People who are homeless

- We provide sandwiches and cooked breakfasts for an average of 15 people twice a week for people who are homeless or otherwise disadvantaged

b) People who are in food poverty

- **Food Hub:** We provided fresh and non-perishable food to people who are unable properly to feed themselves or their families every day. We distribute the food through three channels to reflect the very different needs of the people we help. We have a membership shop which allows people to pay a modest amount for their food, where they can afford to do so. We have a traditional foodbank which is set out using a supermarket format to allow choice. And we deliver food directly to people who are not able to leave home and who have no one who can collect their food for them. During the year, we distributed food to 860 people in and around Maidenhead, providing around 130,000 meals at an estimated value of around £520,000. We also distributed food to around 100 people in and around Burnham at an estimated value of around £29,000. The majority of food we distributed came from food donations. During the year, we spent around £36,200 on food.
- **Fruit and Vegetables:** We include fresh fruit and vegetables in the food we distribute from the Nicholson Centre.
- **Schools Support:** We provide food support to several schools directly, and to their families in need of support. We also provide deodorants and sanitary pads/tampons and other supplies of personal hygiene for teenagers. This provided invaluable support for children who would otherwise be without access to this most basic need.
- **Holiday Hunger:** During the school holidays, we provide additional food for families with school children to make up the meals they would get during term time.

## Trustees' Report for the year ended 31 March 2025

- **Community Meals:** We provide occasional meals for people living in poverty in the community. This year, all the food for community meals was donated.

### c) Other

- **Other Charities:** We work with other charities in Maidenhead to provide additional support for people in poverty. During the year, we have worked with and provided support for the Brett Foundation (general needs), Citizens Advice (financial support) and the Samaritans (mental health).
- **Loneliness:** We are running a campaign to address loneliness by strengthening our sense of community in Maidenhead. During the year, we worked on two projects to try to reach more people who need food support but who feel too embarrassed or humiliated to ask for help.

## FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 9 and Balance Sheet on page 10.

### Reserves policy

The Trustees have a policy to retain sufficient reserves to meeting anticipated expenditure and other outgoings for the coming year after taking account of forecasts of income levels they believe to be reasonably assured. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered.

We operate from premises in Maidenhead, the main area of which is due for redevelopment in the foreseeable future. As explained in a note below, the Trustees have used the majority of the property fund to purchase a long leasehold in Maidenhead from which to run the food hub.

### Reserves

As at 31 March 2025, we had unrestricted general reserves of £32,332 (2024: £25,100) and unrestricted designated property reserve of £131,607 (2024: £884,132). We had restricted reserves of £87 (2024: £80,213), making a total of £164,026 (2024: £989,445).

## **Trustees' Report for the year ended 31 March 2025**

### **PROPERTY**

We currently distribute food from our food hub at the Nicholson Centre. Last year, we were notified that we will need to leave the premises in the near future.

We have now created a new charity, Foodshare CIO. The charity has acquired a 30-year lease in Reform Road, Maidenhead and will take over distribution of food during 2025. Foodshare will continue to raise funds to support people unable to afford to eat properly. Once Foodshare CIO takes over distribution of food from the new premises, Foodshare will donate vouchers for food from Foodshare CIO to people unable to afford the cost of food.

During the year, we made grants of £901,359 to Foodshare CIO to purchase and refurbish the lease on the condition it is used to further the objectives of Foodshare. At present, the trustees of Foodshare CIO are the same as the trustees of Foodshare.

### **RISK ASSESSMENT**

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are six major risks which the Trustees have identified.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

Almost all support for Foodshare comes from unpaid volunteers. We do not have the same level of control over volunteers as staff. We regularly monitor our procedures to mitigate the risk of breach of legal obligations due to lack of awareness, or lack of control of our volunteers. At present, the legal environment does not compare the potential risk to the health and safety of people who are helped by Foodshare with the probable risk of their not being helped. The Trustees are continually balancing the needs of the people we help with the legal risks associated with helping people in poverty.

It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government

## **Trustees' Report for the year ended 31 March 2025**

bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

We comply with all health and safety requirements relating to food hygiene. Our procedures are inspected regularly. All our cooks are required to reach minimum food hygiene standards/qualifications. As with all organisations that prepare or provide food, we have a number of procedures in place to identify and mitigate the risk of unfit food being distributed.

The costs of distributing food have grown as space in Maidenhead has become more limited. The risks to the operations of the charity have grown commensurately. With the imminent closure of the rent-free Nicholson Centre, from where food is currently distributed, the Trustees decided to the separate the low-risk activities of fundraising and general support for people in poverty from the higher-risk activities involved in distribution of food. When we move from our current premises, all food distribution activities will be carried out through a separate charitable limited liability company.

### **VALUES-BASED CHARITY**

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 5 June 2025 and signed on its behalf by:

Lester Tanner  
Chair

## Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£	£
<b>Incoming resources</b>						
<i>Income and endowments from:</i>						
Donations and Legacies	3	156,947	27,750	52,828	237,525	248,432
Other trading activities		9,492	-	-	9,492	9,342
Interest		-	3,700	2,250	5,950	32,057
		<u>166,439</u>	<u>31,450</u>	<u>55,078</u>	<u>252,967</u>	<u>289,831</u>
<b>Resources expended</b>						
<i>Expenditure on charitable activities</i>						
Charitable activities	4	35,123	901,359	134,634	1,071,116	54,238
Other trading activities	4	3,752	-	-	3,752	10,120
Governance	5	35	-	-	35	2
Support costs	5	2,913	-	570	3,483	17,468
		<u>41,823</u>	<u>901,359</u>	<u>135,204</u>	<u>1,078,386</u>	<u>81,828</u>
<b>Net Movement in Funds</b>		<b>124,616</b>	<b>(869,909)</b>	<b>(80,126)</b>	<b>(825,419)</b>	<b>208,003</b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		25,100	884,132	80,213	989,445	781,442
Net Movement in Funds		124,616	(869,909)	(80,126)	(825,419)	208,003
Reserve Transfers		(117,384)	117,384	-	-	-
<b>Total funds carried forward</b>		<b>32,332</b>	<b>131,607</b>	<b>87</b>	<b>164,026</b>	<b>989,445</b>

The notes on pages 11 to 16 form part of these financial statements.

**Balance Sheet as at 31 March 2025**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
<b>Current Assets</b>						
Debtors	8	836	-	-	836	667
Cash at bank		32,296	131,607	87	163,990	989,578
<b>Total current assets</b>		<b>33,132</b>	<b>131,607</b>	<b>87</b>	<b>164,826</b>	<b>990,245</b>
<b>Creditors: Amounts falling due within one year</b>						
	9	800	-	-	800	800
<b>Total net assets</b>		<b>32,332</b>	<b>131,607</b>	<b>87</b>	<b>164,026</b>	<b>989,445</b>
<b>Funds of the Charity</b>						
Funds	10	32,332	131,607	87	164,026	989,445

The notes on pages 11 to 16 form part of these Financial Statements.

The financial statements were approved by the Trustees on 5 June 2025.

Lester Tanner  
Chair

Nigel Cohen  
Trustee

## **Notes to the financial statements for the year ended 31 March 2025**

### **1. BASIS OF ACCOUNTING**

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) effective 1 January 2019 and with the Charities Act 2011. The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1.

### **2. ACCOUNTING POLICIES**

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### **Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Notes to the financial statements for the year ended 31 March 2025

### 3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
	£	£	£	£	£
Donations	156,947	27,750	52,828	237,525	248,432
Trading Activities	9,492	-	-	9,492	9,342
Interest	-	3,700	2,250	5,950	32,057
<b>Total income</b>	<b>166,439</b>	<b>31,450</b>	<b>55,078</b>	<b>252,967</b>	<b>289,831</b>

### 4. CHARITABLE EXPENDITURE

Charitable expenditure for the year comprised:

	Unrestricted	Designated	Restricted	Totals 2025	Totals 2024
	£	£	£	£	£
<b>Direct Charitable Outgoings</b>					
<i>Charitable activities</i>					
Food Support	33,803	901,359	134,259	1,069,421	53,730
Schools Support	1,320	-	-	1,320	46
Homeless Support	-	-	375	375	462
	35,123	901,359	134,634	1,071,116	54,238
<i>Other trading activities</i>					
Food shop	3,752	-	-	3,752	10,120
	38,875	901,359	134,634	1,074,868	64,358

**Notes to the financial statements for the year ended 31 March 2025**

**4. CHARITABLE EXPENDITURE (cont)**

	Unrestricted	Designated	Restricted	Totals	Totals
	£	£	£	2025	2024
	£	£	£	£	£
<b>Analysis of Charitable Outgoings</b>					
Non-Perishable Food	15,461	-	12,216	27,677	26,954
Fruit and Vegetables	4,972	-	-	4,972	4,939
Food Vouchers	100	-	3,435	3,535	3,360
Equipment	4,435	-	-	4,435	12,152
Electricity	9,166	-	-	9,166	5,941
Personal Care Items	195	-	1,058	1,253	297
Payroll Costs	1,350	-	-	1,350	6,712
Computer Expenses	1,823	-	-	1,823	1,678
Telephone	710	-	-	710	765
Printing, Postage and Stationery	217	-	-	217	846
Credit Card Charges	446	-	-	446	252
	<b>38,875</b>	<b>-</b>	<b>16,709</b>	<b>55,584</b>	<b>63,896</b>
<b>Grants</b>					
Foodshare CIO	-	901,359	-	901,359	-
Burnham Care & Share	-	-	117,550	117,550	-
Brett Foundation (Homelessness)	-	-	375	375	462
<b>Total</b>	<b>38,875</b>	<b>901,359</b>	<b>134,634</b>	<b>1,074,868</b>	<b>64,358</b>

## Notes to the financial statements for the year ended 31 March 2025

### 5. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	2025	2024
	£	£	£	£	£
<i>Governance</i>					
Statutory fees	35	-	-	35	2
	<b>35</b>	-	-	<b>35</b>	<b>2</b>
<i>Support costs</i>	£	£	£	£	£
Interest, bank and credit card charges	270	-	118	388	450
Accountant's Review	960	-	-	960	918
Book-keeping and Accounting	518	-	-	518	848
Legal and Professional	28	-	-	28	14,185
Insurance	1,137	-	452	1,589	1,044
Advertising	-	-	-	-	23
	<b>2,913</b>	-	<b>570</b>	<b>3,483</b>	<b>17,468</b>

### 6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	2025	2024
	£	£	£	£	£
<b>Accountants Fees</b>					
Fee for the independent examination of the accounts	960	-	-	960	918
Book-keeping services	518	-	-	518	848
	<b>1,478</b>	-	-	<b>1,478</b>	<b>1,766</b>

## Notes to the financial statements for the year ended 31 March 2025

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024: £nil).

During the year, the charity commissioned Digital Glacier to upgrade the charity's computer system that managed the Foodbank. The company is one in which our trustee Nigel Cohen's daughter has an interest. During the year, the charity paid maintenance fees of £1,280 (2024: £1,200) to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with Digital Glacier about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

### 8 DEBTORS AND PREPAYMENTS

	Unrestricted	Designated	Restricted	Total 2025 £	Total 2024 £
Tax and and social security	-	-	-	-	121
Gift Aid	836	-	-	836	546
	<u>836</u>	<u>-</u>	<u>-</u>	<u>836</u>	<u>667</u>

### 9. CREDITORS AND ACCRUALS

	Unrestricted £	Designated £	Restricted £	Total 2025 £	Total 2024 £
Accruals and deferred income	800	-	-	800	800
	<u>800</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>800</u>

**Notes to the financial statements for the year ended 31 March 2025**

**10. RESTRICTED FUNDS**

	Unrestricted	Designated	Restricted	Total
	£	£	£	2025
				£
Total funds brought forward	25,100	884,132	80,213	989,445
Net Movement in Funds	124,616	(869,909)	(80,126)	(825,419)
Reserve Transfers	(117,384)	117,384		-
<b>Total funds carried forward</b>	<b>32,332</b>	<b>131,607</b>	<b>87</b>	<b>164,026</b>

**Analysis of Restricted Funds**

	Burnham	Homeless	Total
	Care & Share	Shelter	£
	£	£	
Donations	52,390	438	52,828
Interest	2,250	-	2,250
	<u>54,640</u>	<u>438</u>	<u>55,078</u>
Food	12,216	-	12,216
Food Vouchers	3,435	-	3,435
Equipment	-	-	-
Personal Care Items	1,058	-	1,058
Insurance	452	-	452
Bank Charges	118	-	118
Grants	117,550	375	117,925
	<u>134,829</u>	<u>375</u>	<u>135,204</u>
Movement in the year	(80,189)	63	(80,126)
Reserves brought forward	80,189	24	80,213
Reserves transfers in the year	-	-	-
<b>Reserves carried forward</b>	<u>-</u>	<u>87</u>	<u>87</u>

## **Independent Examiner's Report for the year ended 31 March 2025**

I report on the Trustees' Report, Accounts and Notes of the Trust for the year ended 31st. March 2025 as set out on pages 9 - 16.

### **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for preparing the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts 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.

## **Independent Examiner's Report for the year ended 31 March 2025**

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 accounts to be reached.

Anna Chapman FCA  
Chapman Worth Limited  
Unit 2 The Old Estate Yard  
High Street, East Hendred  
OX12 8JY

11 June 2025

**Foodshare**

England & Wales - Charity number 1142868

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# Accounts

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# FOODSHARE

MAIDENHEAD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024**



Providing food for people  
who are unable to afford to eat properly  
without support

[www.foodshare.charity](http://www.foodshare.charity)



## Financial Statement for the year ended 31 March 2024

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## Trustees' Report for the year ended 31 March 2024

### CHARITY INFORMATION

TRUSTEES	Lester Tanner (Chair) Debbie Gee Nigel Cohen (Secretary)
FOUNDER PATRON	Sue Brett BEM
REGISTERED NAME	Foodshare
REGISTERED OFFICE	Chalk Pit Nursery Chalk Pit Lane Burnham, Bucks SL1 8NH
REGISTERED CHARITY NO	1142868
CONTACT DETAILS	e: <a href="mailto:info@foodshare.charity">info@foodshare.charity</a> w: <a href="http://www.foodshare.charity">www.foodshare.charity</a>
BANKERS	Unity Trust Bank, Birmingham B1 2JB HSBC, Maidenhead, SL6 1JQ Metro Bank, Slough, SL1 3TA
INDEPENDENT EXAMINER	Anna Chapman FCA Chapman Worth Limited Unit 2 The Old Estate Yard High Street, East Hendred OX12 8JY

## **Trustees' Report for the year ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year to 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### **Recruitment and appointment of new trustees**

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES**

#### **Objectives and Aims**

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

## Trustees' Report for the year ended 31 March 2024

### ACTIVITIES AND ACHIEVEMENTS

We continue to provide food for people who are in poverty or in other forms of physical or mental distress. During the year, we expanded our activities to include the Burnham foodbank administered by the Burnham Health Promotion Trust, operating as Burnham Care & Share.

The charity's activities include:

a) People who are Homeless

- We provide sandwiches and cooked breakfasts for an average of 10 people each week for people who are homeless or otherwise disadvantaged

b) People who are in Poverty

- **Food Hub:** We provided fresh and non-perishable food to people who are unable properly to feed themselves or their families every day. We distribute the food through three channels to reflect the very different needs of the people we help. We have a membership shop which allows people to pay a modest amount for their food, where they can afford to do so. We have a traditional foodbank which is set out using a supermarket format to allow choice. And we deliver food directly to people who are not able to leave home and who have no one who can collect their food for them. During the year, we distributed food to 1,836 people (2023: 1,478), providing around 210,000 meals (2023: 100,000) at an estimated value of around £830,000 (2023: £456,000). The majority of food we distributed came from food donations. During the year, we spent around £35,200 on food (2023: £15,600). Within the figures above, we distributed food to 362 people in Burnham at an estimated value of around £41,000.
- **Fruit and Vegetables:** Wherever possible, we include fresh fruit and vegetables in the food we distribute.
- **Schools Support:** We provide food support to several schools directly, and to their families in need of support. We also provide deodorants and sanitary pads/tampons and other supplies of personal hygiene for teenagers. This provided invaluable support for children who would otherwise be without access to this most basic need.
- **Holiday Hunger:** During the school holidays, we provide additional food for families with school children to make up the meals they would get during term time.

## Trustees' Report for the year ended 31 March 2024

- **Community Meals:** We provide occasional meals for people living in poverty in the community. This year, all the food for community meals was donated.

### c) Other

- **Other Charities:** We have started working with other charities in Maidenhead to provide additional support for people in poverty. During the year, we have worked with and provided support for the Brett Foundation (general needs), DASH (domestic abuse), Citizens Advice (financial support) and the Samaritans (mental health).
- **Loneliness:** We have launched a campaign to address loneliness by strengthening our sense of community in Maidenhead. During the year, we worked on two projects to try to reach more people who need food support but who feel too embarrassed or humiliated to ask for help.

## FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 9 and Balance Sheet on page 10.

### Reserves policy

The Trustees have a policy to retain sufficient reserves to meeting anticipated expenditure and other outgoings for the coming year after taking account of forecasts of income levels they believe to be reasonably assured. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered.

We operate from premises in Maidenhead, the main area of which is due for redevelopment in the foreseeable future. As explained in a note below, the Trustees have used the majority of the property fund to purchase a long leasehold in Maidenhead from which to run the food hub.

### Reserves

As at 31 March 2024, we had unrestricted general reserves of £25,100 (2023: £11,053) and unrestricted designated property reserve of £884,132 (2023: £721,730). We had restricted reserves of £80,213 (2023: £48,659), making a total of £989,445 (2023: £781,442).

## **Trustees' Report for the year ended 31 March 2024**

### **PROPERTY**

As at the year end, the food hub operated from the Nicholson Centre. The notice period to leave is 21 days. We have been notified that we will need to leave the premises sometime between now and mid-2025. We have searched for many years for free accommodation into which to move. A while ago, it became clear that we would not find such premises.

During the last few years, we built up a property reserve to secure our future. We are delighted to report that, after the year end, we have purchased a long leasehold for a property in Reform Road. The property was purchased through a new charitable company, Foodshare CIO, set up to hold the lease on behalf of the current charity. The charity has since made a grant of £775,000 to Foodshare CIO to purchase the lease on the condition it is used for the charity. If there is space surplus to the needs of the charity, the space must be used to support other charities and not-for-profit organisations operating in the Royal Borough of Windsor and Maidenhead at the discretion and on terms decided by the trustees of Foodshare CIO. At present, the trustees of Foodshare CIO are the same as the trustees of Foodshare.

### **RISK ASSESSMENT**

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are five major risks which the Trustees have identified.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

Almost all support for Foodshare comes from unpaid volunteers. We do not have the same level of control over volunteers as staff. We regularly monitor our procedures to mitigate the risk of breach of legal obligations due to lack of awareness, or lack of control of our volunteers. At present, the legal environment does not compare the potential risk to the health and safety of people who are helped by Foodshare with the probable risk of their not being helped. The Trustees are continually balancing the needs of the people we help with the legal risks associated with helping people in poverty.

## **Trustees' Report for the year ended 31 March 2024**

It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

We comply with all health and safety requirements relating to food hygiene. Our procedures are inspected regularly. All our cooks are required to reach minimum food hygiene standards/qualifications. As with all organisations that prepare or provide food, we have a number of procedures in place to identify and mitigate the risk of unfit food being distributed.

### **VALUES-BASED CHARITY**

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 1 July 2024 and signed on its behalf by:

Lester Tanner  
Chair

## Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£	£
<b>Incoming resources</b>						
<i>Income and endowments from:</i>						
Donations and Legacies	3	198,512	-	49,920	248,432	252,224
Other trading activities		9,342	-	-	9,342	6,040
Interest		-	31,588	469	32,057	2,656
		<u>207,854</u>	<u>31,588</u>	<u>50,389</u>	<u>289,831</u>	<u>260,920</u>
<b>Resources expended</b>						
<i>Expenditure on charitable activities</i>						
Charitable activities	4	35,121	-	19,117	54,238	36,891
Other trading activities	4	10,120	-	-	10,120	7,136
Governance	5	2	-	-	2	35
Fundraising costs	5	-	-	-	-	44
Support costs	5	3,283	14,185	-	17,468	4,650
		<u>48,526</u>	<u>14,185</u>	<u>19,117</u>	<u>81,828</u>	<u>48,756</u>
<b>Net Movement in Funds</b>		<b><u>159,328</u></b>	<b><u>17,403</u></b>	<b><u>31,272</u></b>	<b><u>208,003</u></b>	<b><u>212,164</u></b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		11,053	721,730	48,659	781,442	569,278
Net Movement in Funds		159,328	17,403	31,272	208,003	212,164
Reserve Transfers		(145,281)	144,999	282	-	-
<b>Total funds carried forward</b>		<b><u>25,100</u></b>	<b><u>884,132</u></b>	<b><u>80,213</u></b>	<b><u>989,445</u></b>	<b><u>781,442</u></b>

The notes on pages 11 to 14 form part of these financial statements.

**Balance Sheet as at 31 March 2024**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
<b>Current Assets</b>						
Debtors	8	667	-	-	667	1,163
Cash at bank		25,233	884,132	80,213	989,578	781,079
<b>Total current assets</b>		25,900	884,132	80,213	990,245	782,242
<b>Creditors:</b> Amounts falling due within one year	9	800	-	-	800	800
<b>Total net assets</b>		25,100	884,132	80,213	989,445	781,442
<b>Funds of the Charity</b>						
Funds		25,100	884,132	80,213	989,445	781,442

The notes on pages 11 to 15 form part of these Financial Statements.

The financial statements were approved by the Trustees on 1 July 2024.

Lester Tanner  
Chair

Nigel Cohen  
Trustee

## Notes to the financial statements for the year ended 31 March 2024

### 1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, and with the Charities Act 2011. The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### 2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### **Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Notes to the financial statements for the year ended 31 March 2024

### 3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Donations	198,512	-	49,920	248,432	252,224
Trading Activities	9,342	-	-	9,342	6,040
Interest	-	31,588	469	32,057	2,656
<i>Total income</i>	<u>207,854</u>	<u>31,588</u>	<u>50,389</u>	<u>289,831</u>	<u>260,920</u>

### 4. CHARITABLE EXPENDITURE

Charitable expenditure for the year comprised:

	Unrestricted	Designated Unrestricted	Restricted	Totals 2024	Totals 2023
	£		£	£	£
<b>Direct costs</b>					
Food	16,147	-	13,060	29,207	26,445
Equipment	4,486	-	5,166	9,652	6,338
Premises	-	-	-	-	2,658
Electricity	4,441	-	-	4,441	5,021
Personal Care Items	-	-	297	297	458
School Support	46	-	-	46	
Grant	-	-	462	462	-
Payroll costs	6,712	-	-	6,712	1,358
Computer expenses	1,678	-	-	1,678	64
Telephone	765	-	-	765	622
Printing, postage and stationery	846	-	-	846	565
Bank charges	-	-	132	132	466
Shame initiative	-	-	-	-	32
<b>Total</b>	<u>35,121</u>	<u>-</u>	<u>19,117</u>	<u>54,238</u>	<u>44,027</u>

## Notes to the financial statements for the year ended 31 March 2024

### Of which:

#### Charitable expenditure

Foodbank	35,075	-	18,655	53,730	32,871
Homeless Support	-	-	462	462	1,340
Schools Support	46	-	-	46	2,359
Loneliness Initiative	-	-	-	-	321
	<u>35,121</u>	<u>-</u>	<u>19,117</u>	<u>54,238</u>	<u>36,891</u>

#### Other trading activities

Food shop	10,120	-	-	10,120	7,136
	<u>45,241</u>	<u>-</u>	<u>19,117</u>	<u>64,358</u>	<u>44,027</u>

## 5. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	Designated			2024	2023
	Unrestricted	Unrestricted	Restricted		
	£		£	£	£
<i>Governance</i>					
Statutory fees	2	-	-	2	35
	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>35</u>
<i>Fundraising</i>					
Printing, Postage and Stationery	-	-	-	-	44
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44</u>
<i>Support costs</i>					
Interest, bank and credit card charges	450	-	-	450	220
Accountant's Review	918	-	-	918	800
Book-keeping and Accounting	848	-	-	848	728
Legal and Professional	-	14,185	-	14,185	-
Volunteer Welfare	-	-	-	-	250
Insurance	1,044	-	-	1,044	836
Computer Expenses	-	-	-	-	1,642
Print, Postage and Stationery	-	-	-	-	174
Advertising	23	-	-	23	-
	<u>3,283</u>	<u>14,185</u>	<u>-</u>	<u>17,468</u>	<u>4,650</u>

**Notes to the financial statements for the year ended 31 March 2024**

**6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Accountants Fees</b>		
Fee for the independent examination of the accounts	918	800
Book-keeping services	848	728
	<u>1,766</u>	<u>1,528</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 (2023: £nil).

During the year, the charity commissioned Digital Glacier to upgrade the charity's computer system that managed the Foodbank. The company is one in which our trustee Nigel Cohen's daughter has an interest. During the year, the charity paid maintenance fees of £1,200 (2023: £1,200) to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with Digital Glacier about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

**8 DEBTORS AND PREPAYMENTS**

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	£	£
Tax and and social security	121	1,163
Gift Aid	546	-
	<u>667</u>	<u>1,163</u>

**9. CREDITORS AND ACCRUALS**

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	£	£
Accruals	800	800
	<u>800</u>	<u>800</u>

**Notes to the financial statements for the year ended 31 March 2024**

**10. RESTRICTED FUNDS**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>
	£	£	£	£
Total funds brought forward	11,053	721,730	48,659	781,442
Net Movement in Funds	159,328	17,403	31,272	208,003
Reserve Transfers	(145,281)	144,999	282	-
<b>Total funds carried forward</b>	<b>25,100</b>	<b>884,132</b>	<b>80,213</b>	<b>989,445</b>

**Analysis of Restricted Funds**

	<b>Burnham Care &amp; Share</b>	<b>Homeless Shelter</b>	<b>Total</b>
	£	£	£
Donations	49,434	486	49,920
Interest	469	-	469
	<u>49,903</u>	<u>486</u>	<u>50,389</u>
Food	9,795	-	9,795
Food Vouchers	3,265	-	3,265
Equipment	5,166	-	5,166
Personal Care Items	297	-	297
Bank Charges	132	-	132
Grants	-	462	462
	<u>18,655</u>	<u>462</u>	<u>19,117</u>
Movement in the year	31,248	24	31,272
Reserves brought forward	48,659	-	48,659
Reserves transfers in the year	282	-	282
<b>Reserves carried forward</b>	<b>80,189</b>	<b>24</b>	<b>80,213</b>

**Burnham Care & Share**

We receive donations to run a foodbank in Burnham. The foodbank operates under the name Burham Care & Sha

**Homeless Shelter**

We receive donations for a homeless shelter. Since Foodshare no longer runs a shelter, we donate the funds by way of grant to the Brett Foundation, a local charity that provides extensive support to rough sleepers living in Maidenhead. Nigel Cohen, a Trustee, Sue Brett, our founder patron, are both trustees of the Brett Foundation.

## **Independent Examiner's Report for the year ended 31 March 2024**

I report on the Trustees' Report, Accounts and Notes of the Trust for the year ended 31st. March 2024 as set out on pages 9 - 15.

### **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for preparing the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts 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.



## **Independent Examiner's Report for the year ended 31 March 2024**

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 accounts to be reached.

Anna Chapman FCA  
Chapman Worth Limited  
Unit 2 The Old Estate Yard  
High Street, East Hendred  
OX12 8JY

1 July 2024

**Foodshare**

England & Wales - Charity number 1142868

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# Accounts

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# FOODSHARE

MAIDENHEAD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023**



Providing food for people  
who are unable to afford to eat properly  
without support

[www.foodshare.charity](http://www.foodshare.charity)



## Financial Statement for the year ended 31 March 2023

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Notes to the accounts	11-14
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## Trustees' Report for the year ended 31 March 2023

### CHARITY INFORMATION

TRUSTEES	Lester Tanner (Chair) Debbie Gee Nigel Cohen (Secretary)
FOUNDER PATRON	Sue Brett BEM
REGISTERED NAME	Foodshare
REGISTERED OFFICE	Chalk Pit Nursery Chalk Pit Lane Burnham, Bucks SL1 8NH
REGISTERED CHARITY NO	1142868
CONTACT DETAILS	e: <a href="mailto:info@foodshare.charity">info@foodshare.charity</a> w: <a href="http://www.foodshare.charity">www.foodshare.charity</a>
BANKERS	Unity Trust Bank, Birmingham B1 2JB HSBC, Maidenhead, SL6 1JQ Metro Bank, Slough, SL1 3TA
INDEPENDENT EXAMINER	Anna Chapman FCA Chapman Worth Limited Unit 2 The Old Estate Yard High Street, East Hendred OX12 8JY

## **Trustees' Report for the year ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year to 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### **Recruitment and appointment of new trustees**

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES**

#### **Objectives and Aims**

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

## Trustees' Report for the year ended 31 March 2023

### ACTIVITIES AND ACHIEVEMENTS

We continue to provide food for people who are in poverty or in other forms of physical or mental distress. During the year, we expanded our activities to include the Burnham foodbank administered by the Burnham Health Promotion Trust, operating as Burnham Care & Share.

The charity's activities include:

a) People who are Homeless

- We provide sandwiches and cooked breakfasts for an average of 10 people each week for people who are homeless or otherwise disadvantaged

b) People who are in Poverty

- **Food Hub:** We provided fresh and non-perishable food to people who are unable properly to feed themselves or their families every day. Each distribution aims to provide sufficient food to feed a family of four for three days. We distribute the food through three channels to reflect the very different needs of the people we help. We have a membership shop which allows people to pay a modest amount for their food, where they can afford to do so. We have a traditional foodbank which is set out using a supermarket format to allow choice. And we deliver food directly to people who are not able to leave home and who have no one who can collect their food for them. During the year, we distributed food to around 8,374 families (2022: 8,229), providing around 100,000 meals (2022: 75,000) at an estimated value of around £456,000 (2022: £240,000). The majority of food we distributed was donated. During the year, we spent around £15,600 on food (2022: £22,000).
- **Fruit and Vegetables:** Wherever possible, we include fresh fruit and vegetables in the food we distribute.
- **Schools Support:** We provide food support to several schools directly, and to their families in need of support. We also provide deodorants and sanitary pads/tampons and other supplies of personal hygiene for teenagers. This provided invaluable support for children who would otherwise be without access to this most basic need.
- **Holiday Hunger:** During the school holidays, we provide additional food for families with school children to make up the meals they would get during term time.

## Trustees' Report for the year ended 31 March 2023

- **Community Meals:** We provide occasional meals for people living in poverty in the community. This year, all the food for community meals was donated.

### c) Other

- **Other Charities:** We have started working with other charities in Maidenhead to provide additional support for people in poverty. During the year, we have worked with and provided support for the Brett Foundation (general needs), DASH (domestic abuse), Citizens Advice (financial support) and the Samaritans (mental health).
- **Loneliness:** We have launched a campaign to address loneliness by strengthening our sense of community in Maidenhead. During the year, we worked on two projects to try to reach more people who need food support but who feel too embarrassed or humiliated to ask for help.

## FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 9 and Balance Sheet on page 10.

### Reserves policy

The Trustees have a policy to retain sufficient reserves to meeting anticipated expenditure and other outgoings for the coming year after taking account of forecasts of income levels they believe to be reasonably assured. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered.

We operate from premises in Maidenhead, the main area of which is due for redevelopment in the foreseeable future. The Trustees continue to build a discretionary reserve to be able to fund temporary accommodation or to be used towards buying a property.

### Reserves

As at 31 March 2023, we had unrestricted general reserves of £11,053 (2022: £7,569) and unrestricted designated property reserve of £721,730 (2022: £548,074). We had restricted reserves of £48,659 (2022: £13,635), making a total of £781,442 (2022: £569,278).

## **Trustees' Report for the year ended 31 March 2023**

### **RISK ASSESSMENT**

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are five major risks which the Trustees have identified.

We run the food hub from the Nicholson Centre. The property is due to be demolished in the foreseeable future. We have started looking for alternative premises but have had no success to date. Our ability to continue our activities at the present level is dependent on our finding suitable premises.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

Almost all support for Foodshare comes from unpaid volunteers. We do not have the same level of control over volunteers as staff. We regularly monitor our procedures to mitigate the risk of breach of legal obligations due to lack of awareness, or lack of control of our volunteers. At present, the legal environment does not compare the potential risk to the health and safety of people who are helped by Foodshare with the probable risk of their not being helped. The Trustees are continually balancing the needs of the people we help with the legal risks associated with helping people in poverty.

It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

We comply with all health and safety requirements relating to food hygiene. Our procedures are inspected regularly. All our cooks are required to reach minimum food hygiene standards/qualifications. As with all organisations that prepare or provide



## **Trustees' Report for the year ended 31 March 2023**

food, we have a number of procedures in place to identify and mitigate the risk of unfit food being distributed.

### **VALUES-BASED CHARITY**

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 12 April 2023 and signed on its behalf by:

Lester Tanner  
Chair

## Statement of Financial Activities for the year ended 31 March 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£	£
<b>Incoming resources</b>						
<i>Income and endowments from:</i>						
Donations and Legacies	3	208,083	-	44,141	252,224	240,719
Other trading activities		6,040	-	-	6,040	-
Interest		-	2,656	-	2,656	71
		<u>214,123</u>	<u>2,656</u>	<u>44,141</u>	<u>260,920</u>	<u>240,790</u>
<b>Resources expended</b>						
<i>Expenditure on charitable activities</i>						
Charitable activities	4	27,015	-	9,876	36,891	46,917
Other trading activities	4	7,136	-	-	7,136	-
Governance	5	35	-	-	35	35
Fundraising costs	5	44	-	-	44	-
Support costs	5	4,650	-	-	4,650	12,429
		<u>38,880</u>	<u>-</u>	<u>9,876</u>	<u>48,756</u>	<u>59,381</u>
<b>Net Movement in Funds</b>		<u><b>175,243</b></u>	<u><b>2,656</b></u>	<u><b>34,265</b></u>	<u><b>212,164</b></u>	<u><b>181,409</b></u>
<b>Reconciliation of Funds</b>						
Total funds brought forward		7,569	548,074	13,635	569,278	387,869
Net Movement in Funds		175,243	2,656	34,265	212,164	181,409
Reserve Transfers		(171,759)	171,000	759	-	-
<b>Total funds carried forward</b>		<u><b>11,053</b></u>	<u><b>721,730</b></u>	<u><b>48,659</b></u>	<u><b>781,442</b></u>	<u><b>569,278</b></u>

The notes on pages 11 to 14 form part of these financial statements.

**Balance Sheet as at 31 March 2023**

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£	£
<b>Current Assets</b>						
Debtors: Gift Aid		1,163	-	-	1,163	88
Cash at bank		10,690	721,730	48,659	781,079	569,190
<b>Total current assets</b>		11,853	721,730	48,659	782,242	569,278
<b>Creditors:</b> Amounts falling due within one year	8	800	-	-	800	-
<b>Total net assets</b>		11,053	721,730	48,659	781,442	569,278
<b>Funds of the Charity</b>						
Funds		11,053	721,730	48,659	781,442	569,278

The notes on pages 11 to 14 form part of these Financial Statements.

The financial statements were approved by the Trustees on 12 April 2023.

Lester Tanner  
Chair

Nigel Cohen  
Trustee

## **Notes to the financial statements for the year ended 31 March 2023**

### **1. BASIS OF ACCOUNTING**

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, and with the Charities Act 2011. The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### **2. ACCOUNTING POLICIES**

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### **Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the financial statements for the year ended 31 March 2023**

**3. ANALYSIS OF INCOME**

Income for the year comprised:

	Unrestricted	Designated	Restricted	Total	Total
				2023	2022
	£	£	£	£	£
Donations	208,083	-	44,141	252,224	240,719
Trading Activities	6,040	-	-	6,040	-
Interest	-	2,656	-	2,656	71
<i>Total income</i>	<u>214,123</u>	<u>2,656</u>	<u>44,141</u>	<u>260,920</u>	<u>240,790</u>

**4. CHARITABLE EXPENDITURE**

Charitable expenditure for the year comprised:

	Unrestricted	Restricted	Totals	Totals
	£	£	2023	2022
	£	£	£	£
<b>Direct costs</b>				
Food	17,665	8,780	26,445	22,816
Equipment	5,832	506	6,338	9,294
Premises	2,658	-	2,658	-
Electricity	5,021	-	5,021	6,121
Personal Care Items	-	458	458	122
<b>Indirect costs</b>				
Payroll costs	1,358	-	1,358	3,564
Bank charges	334	132	466	-
Computer expenses	64	-	64	-
Telephone	622	-	622	-
Printing, postage and stationery	565	-	565	-
Shame initiative	32	-	32	5,000
Total per Statement of Financial Affairs	<u>34,151</u>	<u>9,876</u>	<u>44,027</u>	<u>46,917</u>

## Notes to the financial statements for the year ended 31 March 2023

### Of which:

#### Charitable expenditure

Foodbank	24,335	8,536	32,871	41,854
Homeless Support	-	1,340	1,340	-
Schools Support	2,359	-	2,359	63
Loneliness Initiative	321	-	321	5,000
	<u>27,015</u>	<u>9,876</u>	<u>36,891</u>	<u>46,917</u>

#### Other trading activities

Food shop	7,136	-	7,136	-
	<u>34,151</u>	<u>9,876</u>	<u>44,027</u>	<u>46,917</u>

## 5. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2023	2022
	£	£
<i>Governance</i>		
Statutory fees	35	35
	<u>35</u>	<u>35</u>
<i>Fundraising</i>	£	£
Printing, Postage and Stationery	44	35
	<u>44</u>	<u>35</u>
<i>Support costs</i>	£	£
Interest, bank and credit card charges	220	110
Accountant's Review	800	-
Book-keeping and Accounting	728	900
Volunteer Welfare	250	237
Insurance	836	522
Computer Expenses	1,642	9,963
Telephone	-	321
Print, Postage and Stationery	174	68
Advertising	-	308
Other	-	-
	<u>4,650</u>	<u>12,429</u>

**Notes to the financial statements for the year ended 31 March 2023**

**6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	2023	2022
	£	£
<b>Accountants Fees</b>		
Fee for the independent examination of the accounts	800	-
Book-keeping services	728	900
	1,528	900
	1,528	900

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022: £nil).

During the year, the charity commissioned Digital Glacier to upgrade the charity's computer system that managed the Foodbank. The company is one in which our trustee Nigel Cohen's daughter has an interest. During the year, the charity paid maintenance fees of £1,200 (2022: £9,450, which included a system upgrade) to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with Digital Glacier about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

**8. CREDITORS AND ACCRUALS**

	Total	Total
	2023	2022
	£	£
Accruals	800	-
	800	-
	800	-

## **Independent Examiner's Report for the year ended 31 March 2023**

I report on the Trustees' Report, Accounts and Notes of the Trust for the year ended 31st. March 2023 as set out on pages 9 - 14.

### **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for preparing the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts 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.



## **Independent Examiner's Report for the year ended 31 March 2023**

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 accounts to be reached.

Anna Chapman FCA  
Chapman Worth Limited  
Unit 2 The Old Estate Yard  
High Street, East Hendred  
OX12 8JY

20 July 2023

**Foodshare**

England & Wales - Charity number 1142868

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# Accounts

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**



Providing food for people  
who are unable to afford to eat properly  
without support



## Financial Statement for the year ended 31 March 2022

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## Trustees' Report for the year ended 31 March 2022

### CHARITY INFORMATION

TRUSTEES	Lester Tanner (Chair) Debbie Gee Nigel Cohen (Secretary)
FOUNDER PATRON	Sue Brett BEM
REGISTERED NAME	Foodshare
REGISTERED OFFICE	Chalk Pit Nursery Chalk Pit Lane Burnham, Bucks SL1 8NH
REGISTERED CHARITY NO	1142868
CONTACT DETAILS	e: <a href="mailto:info@foodshare.charity">info@foodshare.charity</a> w: <a href="http://www.foodshare.charity">www.foodshare.charity</a>
BANKERS	Metro Bank, Slough, SL1 3TA HSBC, Maidenhead, SL6 1JQ Unity Trust Bank, Birmingham B1 2JB
INDEPENDENT EXAMINER	James Peck (FCA) 40 Cranbrook Drive Maidenhead, Berkshire SL6 6SB

## **Trustees' Report for the year ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year to 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### **STRUTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### **Recruitment and appointment of new trustees**

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES**

#### **Objectives and Aims**

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

## Trustees' Report for the year ended 31 March 2022

### ACTIVITIES AND ACHIEVEMENTS

We continue to provide food for people who are in poverty or in other forms of physical or mental distress. During the year, we expanded our activities to include the Burnham foodbank administered by the Burnham Health Promotion Trust, operating as Burnham Care & Share.

The charity's activities include:

#### a) People who are Homeless

- We provide sandwiches and cooked breakfasts for an average of 15 people each week for people who are homeless or otherwise disadvantaged, and cooked dinners for an average of 20 people each week.

#### b) People who are in Poverty

- **Foodbank:** We provided fresh and non-perishable food to people who are unable properly to feed themselves or their families every day. Each distribution aims to provide sufficient food to feed a family of four for three days. During the year, we distributed food to around 3,500 households, providing around 150,000 at an estimated value of around £240,000. The majority of food we distributed was donated. During the year, we spent around £22,000 on food.
- **Fruit and Vegetables:** Wherever possible, we include fresh fruit and vegetables in the food we distribute. At the other centres, we provide a £5 voucher which can be redeemed at participating organisations that sell fruit and vegetables. This ensures the vouchers can only be used to buy nutritious food. During the year, we spent £241 (2021: £4,540) on fruit and vegetables, which is included within the total Foodbank in the preceding paragraph.
- **Schools Support:** We provide food support to several schools directly, and to their families in need of support.

We also provide deodorants and sanitary pads/tampons and other supplies of personal hygiene for teenagers. This provided invaluable support for children who would otherwise be without access to this most basic need.

The large majority of food and equipment is donated. This year, we spent around £60 supplementing the school meals and hygiene packs.

## **Trustees' Report for the year ended 31 March 2022**

- **Holiday Hunger:** During the school holidays, children whose school provides them with hot lunches are left to fend for themselves. We now provide hungry holiday meals once a week for school children on support, and their families. We typically feed between 60-80 people per meal.
- **Community Meals:** We provide occasional meals for people living in poverty in the community. This year, all the food for community meals was donated.

### **FINANCIAL REVIEW**

The Statement of Financial Activities is set out on page 9 and Balance Sheet on page 10.

#### **Reserves policy**

The Trustees have a policy to retain sufficient reserves to meeting anticipated expenditure and other outgoings for the coming year after taking account of forecasts of income levels they believe to be reasonably assured. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered.

We operate from premises in Maidenhead, the main area of which is due for redevelopment in the foreseeable future. The Trustees continue to build a discretionary reserve to be able to fund temporary accommodation or to be used towards buying a property.

#### **Reserves**

As at 31 March 2022, we had unrestricted general reserves of £7,569 (2021: £14,975) and unrestricted designated property reserve of £548,074 (2021: £368,003). We had restricted reserves of £13,635 (2021: £4,891 ), making a total of £569,278 (2021: £387,869 ).

## **Trustees' Report for the year ended 31 March 2022**

### **RISK ASSESSMENT**

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are four major risks which the Trustees have identified.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

Almost all support for Foodshare comes from unpaid volunteers. We do not have the same level of control over volunteers as staff. We regularly monitor our procedures to mitigate the risk of breach of legal obligations due to lack of awareness, or lack of control of our volunteers. At present, the legal environment does not compare the potential risk to the health and safety of people who are helped by Foodshare with the probable risk of their not being helped. The Trustees are continually balancing the needs of the people we help with the legal risks associated with helping people in poverty.

It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

We comply with all health and safety requirements relating to food hygiene. Our procedures are inspected regularly. All our cooks are required to reach minimum food hygiene standards/qualifications. As with all organisations that prepare or provide food, we have a number of procedures in place to identify and mitigate the risk of unfit food being distributed.



## **Trustees' Report for the year ended 31 March 2022**

### **VALUES-BASED CHARITY**

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 21 April 2022 and signed on its behalf by:

Lester Tanner  
Chair

**Statement of Financial Activities for the year ended 31 March 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>						
<i>Income and endowments from:</i>						
Donations and Legacies	3	221,758	-	18,961	240,719	351,811
Interest		-	71	-	71	21
		<u>221,758</u>	<u>71</u>	<u>18,961</u>	<u>240,790</u>	<u>351,832</u>
<b>Resources expended</b>						
<i>Expenditure on charitable activities</i>						
Charitable activities	4	36,751	-	10,166	46,917	51,838
Governance	5	35	-	-	35	35
Support costs	5	12,378	-	51	12,429	9,193
		<u>49,164</u>	<u>-</u>	<u>10,217</u>	<u>59,381</u>	<u>61,066</u>
<b>Net Movement in Funds</b>		<b><u>172,594</u></b>	<b><u>71</u></b>	<b><u>8,744</u></b>	<b><u>181,409</u></b>	<b><u>290,766</u></b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		14,975	368,003	4,891	387,869	97,103
Net Movement in Funds		172,594	71	8,744	181,409	290,766
Reserve Transfers		(180,000)	180,000	-	-	-
<b>Total funds carried forward</b>		<b><u>7,569</u></b>	<b><u>548,074</u></b>	<b><u>13,635</u></b>	<b><u>569,278</u></b>	<b><u>387,869</u></b>

The notes on pages 11 to 13 form part of these financial statements.

**Balance Sheet as at 31 March 2022**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
<b>Current Assets</b>					
Debtors: Gift Aid	88	-	-	88	1,462
Cash at bank	7,481	548,074	13,635	569,190	386,407
<b><i>Total net assets</i></b>	<b>7,569</b>	<b>548,074</b>	<b>13,635</b>	<b>569,278</b>	<b>387,869</b>
<b>Funds of the Charity</b>					
Funds	7,569	548,074	13,635	569,278	387,869

The notes on pages 11 to 13 form part of these Financial Statements.

The financial statements were approved by the Trustees on 21 April 2022.

Lester Tanner  
Chair

Nigel Cohen  
Trustee

## Notes to the financial statements for the year ended 31 March 2022

### 1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### 2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### **Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the financial statements for the year ended 31 March 2022**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses.

**3. ANALYSIS OF INCOME**

Income for the year comprised:

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	221,758	-	18,961	240,719	351,811
Interest	-	71	-	71	-
<i>Total donations</i>	<u>221,758</u>	<u>71</u>	<u>18,961</u>	<u>240,790</u>	<u>351,811</u>

**4. CHARITABLE EXPENDITURE**

Charitable expenditure for the year comprised:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Totals</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Foodbank				
Food	13,347	9,406	22,753	23,890
Equipment	8,656	638	9,294	13,589
Premises	6,121	-	6,121	10,061
Payroll	3,564	-	3,564	840
Other	-	-	-	274
<i>Sub-total</i>	<u>31,688</u>	<u>10,044</u>	<u>41,732</u>	<u>48,654</u>
Homeless Meals	-	-	-	945
Community Meals	-	-	-	288
School Meals/Supplies	63	-	63	1,307
Personal Care Items	-	122	122	-
Shelter	-	-	-	644
Community Cohesion	5,000	-	5,000	-
Total per Statement of Financial Affairs	<u>36,751</u>	<u>10,166</u>	<u>46,917</u>	<u>51,838</u>

**Notes to the financial statements for the year ended 31 March 2022**

**5. ANALYSIS OF EXPENDITURE**

Expenditure for the year comprised:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Governance</i>		
Statutory fees	35	35
	<b>35</b>	<b>35</b>

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Support costs</i>		
Interest, bank and credit card charges	110	2,522
Book-keeping and Accounting	900	-
Volunteer Welfare	237	595
Insurance	522	522
Computer Expenses	9,963	5,442
Telephone	321	112
Print, Postage and Stationery	68	-
Advertising	308	-
Other	-	-
	<b>12,429</b>	<b>9,193</b>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 (2021: £nil).

During the year, the charity commissioned Digital Glacier to upgrade the charity's computer system that managed the Foodbank. The company is one in which our trustee Nigel Cohen's daughter has an interest. During the year, the charity paid the balance due on the upgraded system and maintenance fees of £9,450 (2021: £5,000) to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with Digital Glacier about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

## **Independent Examiner's Report for the year ended 31 March 2022**

I report on the Trustees' Report, Accounts and Notes of the Trust for the year ended 31st. March 2022 as set out on pages 9 - 13.

### **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for preparing the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts 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.



## **Independent Examiner's Report for the year ended 31 March 2022**

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 accounts to be reached.

J. E. Peck, FCA

40 Cranbrook Drive  
Maidenhead  
Berkshire SL6 6SB

21 April 2022

**Foodshare**

England & Wales - Charity number 1142868

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# Accounts

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2021**



**For people who are Homeless :**  
Meals \* Shelter \* Sandwich Run

**For people who are in Poverty :**  
Foodbank \* Meals \* School Breakfasts

**Volunteer Opportunitites :**  
Adults \* Teenagers \* Schools \* Businesses



## Financial Statement for the year ended 31 March 2021

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## Trustees' Report for the year ended 31 March 2021

### CHARITY INFORMATION

TRUSTEES	Lester Tanner (Chair) Debbie Gee Nigel Cohen (Secretary) Sue Brett (Resigned 13/03/21)
FOUNDER PATRON	Sue Brett BEM
REGISTERED NAME	Foodshare
REGISTERED OFFICE	Chalk Pit Nursery Chalk Pit Lane Burnham, Bucks SL1 8NH
REGISTERED CHARITY NO	1142868
CONTACT DETAILS	e: <a href="mailto:info@foodshare.today">info@foodshare.today</a> w: <a href="http://www.foodshare.today">www.foodshare.today</a>
BANKERS	Metro Bank 2-24 Farnham Road, Slough, SL1 3TA  HSBC, Maidenhead Branch 35 High St, Maidenhead, SL6 1JQ
INDEPENDENT EXAMINER	James Peck (FCA) 40 Cranbrook Drive Maidenhead, Berkshire SL6 6SB

## **Trustees' Report for the year ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year to 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### **STRUTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### **Recruitment and appointment of new trustees**

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **OBJECTIVES**

#### **Objectives and Aims**

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

## **Trustees' Report for the year ended 31 March 2021**

### **ACTIVITIES AND ACHIEVEMENTS**

This year has been dominated by the COVID19 pandemic. We switched from providing restaurant-style meals for people who are homeless to take-away food. We switched from collections of food from the foodbank to delivery and back again several times to reflect the changing nature of the risks to the people we support. We saw a huge increase in demand for food, rising from providing 300 people per week to 800 over the course of three weeks. We received a huge increase in support, both from volunteers and through monetary donations. We want to reach out, in particular, to this massive army of volunteers and supporters who have delivered support and funds that we never imagined might be possible. Their hard work and unrelenting determination to ensure we could continue to meet all the demand during the pandemic has been inspirational and, at times, heroic. We have an almost stratospheric level of admiration, gratitude and love for so many of the wonderful residents and businesses in and around Maidenhead who came out to help at a time of of such deep need.

The charity's activities include:

#### a) People who are Homeless

- During the year, we were forced to stop serving meals and sandwiches. Instead, we provided food and drinks for people who are homeless. Each week we provided bags of food in total to between 15-25 people. This equated to a little under bags 1,000 during the year, or around 5,000 days of food.

#### b) People who are in Poverty

- **Foodbank:** We provided fresh and non-perishable food to people who are unable properly to feed themselves or their families every day. Each distribution aims to provide sufficient food to feed a family of four for three days. During the year, we distributed food to 7,044 households (2020: 5,901), providing around 423,000 meals (2020: 212,000). The majority of food we distributed was donated. During the year, we spent £19,564 (2020: £13,591) on food.
- **Fruit and Vegetables:** Some of our distribution centres are geared up to provide fresh fruit and vegetables. At the other centres, we provide a £5 voucher which can be redeemed at participating organisations that sell fruit and vegetables. This ensures the vouchers can only be used to buy nutritious food. During the year, we spent £1,301 (2020: £4,540) on fruit and vegetables, which is included within the total Foodbank in the preceding paragraph.

## Trustees' Report for the year ended 31 March 2021

- **Schools Support:** We provide food support to several schools directly, and to their families in need of support.

We also provide deodorants and sanitary pads/tampons and other supplies of personal hygiene for teenagers. This provided invaluable support for children who would otherwise be without access to this most basic need.

Most of the food and equipment is donated. This year, we spent £164 on school meals and hygiene packs (2020: £611).

- **Holiday Hunger:** During the school holidays, children whose school provides them with hot lunches are left to fend for themselves. We now provide hungry holiday meals once a week for school children on support, and their families. We typically feed between 60-80 people per meal. This year, we spent £289 on these meals (2020: £636).

### FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 9 and Balance Sheet on page 10.

#### Reserves policy

The Trustees have a policy to retain sufficient reserves to meeting anticipated expenditure and other outgoings for the coming year after taking account of forecasts of income levels they believe to be reasonably assured. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered. During the COVID pandemic, we were forced to move premises twice. It caused enormous disruption to our systems. So were in awe of a huge number of people who volunteered to help with the move. It meant we were able to move without any interruption whatsoever to our food collections/deliveries.

This year, the Trustees decided to retain additional funds with a view to purchasing our own premises to provide a greater level of security and continuity. We have set up and are building a discretionary designated reserve to build up funds to secure our own permanent premises if a suitable property comes onto the market.

## **Trustees' Report for the year ended 31 March 2021**

### **Reserves**

As at 31 March 2021, we had unrestricted general reserves of £14,975 (2020: £26,992) and unrestricted designated property reserve of £368,003 (2020: £70,000). We had restricted reserves of £4,891 (2020: £111), making a total of £387,869 (2020: £97,103).

### **RISK ASSESSMENT**

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are four major risks which the Trustees have identified.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

All support for Foodshare comes from unpaid volunteers. We do not have the same level of control over volunteers as commercial organisations who employ staff. We regularly monitor our procedures to mitigate the risk of breach of legal obligations due to lack of awareness, or lack of control of our volunteers. At present, the legal environment does not compare the potential risk to the health and safety of people who are helped by Foodshare with the probable risk of their not being helped. The Trustees are continually balancing the needs of the people we help with the legal risks associated with helping people in poverty.

It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

We comply with all health and safety requirements relating to food hygiene. Our procedures are inspected regularly. All our cooks are required to reach minimum food

## **Trustees' Report for the year ended 31 March 2021**

hygiene standards/qualifications. As with all organisations that prepare or provide food, we have a number of procedures in place to identify and mitigate the risk of unfit food being distributed.

### **VALUES-BASED CHARITY**

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 11 May 2021 and signed on its behalf by:

Lester Tanner  
Chair

## Statement of Financial Activities for the year ended 31 March 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Notes	£	£	£	£	£
<b>Incoming resources</b>						
<i>Income and endowments from:</i>						
Donations and Legacies	3	342,219	-	9,592	351,811	54,926
Interest		21	-	-	21	-
		<u>342,240</u>	<u>-</u>	<u>9,592</u>	<u>351,832</u>	<u>54,926</u>
<b>Resources expended</b>						
<i>Expenditure on charitable activities</i>						
Charitable activities	4	47,026	-	4,812	51,838	18,958
Raising funds	5	-	-	-	-	6
Governance	5	35	-	-	35	113
Support costs	5	9,193	-	-	9,193	749
		<u>56,254</u>	<u>-</u>	<u>4,812</u>	<u>61,066</u>	<u>19,826</u>
<b>Net Movement in Funds</b>		<b><u>285,986</u></b>	<b><u>-</u></b>	<b><u>4,780</u></b>	<b><u>290,766</u></b>	<b><u>35,100</u></b>
<b>Reconciliation of Funds</b>						
Total funds brought forward		26,992	70,000	111	97,103	62,003
Net Movement in Funds		285,986	-	4,780	290,766	35,100
Reserve Transfers		(298,003)	298,003	-	-	-
<b>Total funds carried forward</b>		<b><u>14,975</u></b>	<b><u>368,003</u></b>	<b><u>4,891</u></b>	<b><u>387,869</u></b>	<b><u>97,103</u></b>

The notes on pages 11 to 13 form part of these financial statements.

**Balance Sheet as at 31 March 2021**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
<b>Current Assets</b>					
Debtors: Gift Aid	1,462	-	-	1,462	1,710
Cash at bank	13,513	368,003	4,891	386,407	95,393
<b><i>Total net assets</i></b>	<u>14,975</u>	<u>368,003</u>	<u>4,891</u>	<u>387,869</u>	<u>97,103</u>
 <b>Funds of the Charity</b>					
Funds	<u>14,975</u>	<u>368,003</u>	<u>4,891</u>	<u>387,869</u>	<u>97,103</u>

The notes on pages 11 to 13 form part of these Financial Statements.

The financial statements were approved by the Trustees on 11 May 2021.

Lester Tanner  
Chair

Nigel Cohen  
Trustee

## Notes to the financial statements for the year ended 31 March 2021

### 1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### 2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### **Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### **Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## Notes to the financial statements for the year ended 31 March 2021

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

### 3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total	Total
	£	£	2021	2020
	£	£	£	£
Donations	342,219	9,592	351,811	54,926
<i>Total donations</i>	<u>342,219</u>	<u>9,592</u>	<u>351,811</u>	<u>54,926</u>

Donations include receipts of gift aid of £21,562 (2020: £3,504).

### 4. CHARITABLE EXPENDITURE

Charitable expenditure for the year comprised:

	Unrestricted	Restricted	Totals	Totals
	£	£	2021	2020
	£	£	£	£
Foodbank				
Food	20,865	3,025	23,890	6,054
Equipment	13,589	-	13,589	2,093
Premises	10,061	-	10,061	2,394
Payroll	840	-	840	2,430
Other	274	-	274	620
<i>Sub-total</i>	<u>45,629</u>	<u>3,025</u>	<u>48,654</u>	<u>13,591</u>
Homeless Meals	945	-	945	3,478
Community Meals	288	-	288	636
School Meals/Supplies	164	1,143	1,307	41
Sandwich Run	-	-	-	611
Shelter	-	644	644	601
Total per Statement of Financial Affairs	<u>47,026</u>	<u>4,812</u>	<u>51,838</u>	<u>18,958</u>

**Notes to the financial statements for the year ended 31 March 2021**

**5. ANALYSIS OF EXPENDITURE**

Expenditure for the year comprised:

	2021	2020
	£	£
<i>Governance</i>		
Statutory fees	35	113
	<b>35</b>	<b>113</b>
	2021	2020
	£	£
<i>Fundraising</i>		
Purchase of buckets	-	6
	-	<b>6</b>
	2021	2020
	£	£
<i>Support costs</i>		
Interest and credit card charges	2,522	149
Volunteer Welfare	595	-
Insurance	522	-
Computer Expenses	5,442	350
Telephone	112	-
Other	-	250
	<b>9,193</b>	<b>749</b>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 (2020: £nil).

During the year, the charity commissioned Digital Glacier to upgrade the charity's computer system that managed the Foodbank. The company is one in which our trustee Nigel Cohen's daughter has an interest. During the year, the charity paid £5,000 to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with Digital Glacier about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

## **Independent Examiner's Report for the year ended 31 March 2021**

I report on the Trustees' Report, Accounts and Notes of the Trust for the year ended 31st. March 2021 as set out on pages 9 - 13.

### **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for preparing the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts 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.



## **Independent Examiner's Report for the year ended 31 March 2021**

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 accounts to be reached.

J. E. Peck, FCA

40 Cranbrook Drive  
Maidenhead  
Berkshire SL6 6SB

12 May 2021