

BRAINTREE AREA FOODBANK LIMITED

England & Wales · Charity number 1148782

Details

Other names	BRAINTREE FOODBANK
Status	Registered
Legal form	Charitable company
Company number	08183618
Registered	2012-08-31
Register	View on the Charity Commission register

Contact

Address	Unit 6 Lakes Industrial Estate Lower Chapel Hill Braintree CM7 3RU
Phone	01376330694
Website	www.braintree.foodbank.org.uk

Activities

Objects: THE CHARITY'S OBJECTIVES ARE THE PREVENTION OR RELIEF OF POVERTY IN BRAINTREE AREA IN PARTICULARLY BUT NOT EXCLUSIVELY BY PROVIDING EMERGENCY FOOD SUPPLIES TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: The alleviation or relief of poverty in the Braintree Area by the provision of emergency food supplies to individuals in need. Food is provided from four distribution centres in the Braintree Area on production of a voucher. Voucher holders are statutory agencies and charities in the area. Clients receive food sufficient for 3/4 days.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£420,972	£423,965	-	-
2024-03-31	£524,409	£406,887	£431,485	3
2023-03-31	£380,124	£310,404	-	-
2022-03-31	£306,291	£248,634	-	-
2021-03-31	£343,283	£230,701	-	-

Trustees

Name	Role	Appointed
Claire Yvonne Gibson		2025-06-07
Dale West		2024-06-01
John Hartwell		2025-11-15
Lyndon John Hopkins		2022-11-12
Malcolm Seward		2023-11-04
Nicholas Clive Vosper		2024-08-05
Zelma Holt		2023-11-04

BRAINTREE AREA FOODBANK LIMITED

England & Wales - Charity number 1148782

Accounts



BRAINTREE AREA FOODBANK LTD
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED
31ST MARCH 2025

Registered in England and Wales
Charity No: 1148782
Company No: 08183618





Braintree Area Foodbank Limited

Financial Statements

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Braintree Area Foodbank Limited

Charity Reference and Administrative Details

Year ended 31st March 2025

Charity Registration Number 1148782

Company Registration Number 08183618

Trustees and Directors
who have served during the
year and since the year end

Rosemary Joy Bailey (stood down 17 August 2024)
Claire Yvonne Gibson (appointed 7 June 2025)
Zelma Holt
Lyndon John Hopkins
Roman Henry Kukiewicz (appointed 4 November 2023 and
resigned 17 August 2024)
Graham Charles Pateman (stood down 2 November 2024)
Lisa Margaret Scott (stood down 13 July 2024)
Malcolm Henry Seward
Nicholas Clive Vosper (appointed 5 August 2024)
George Martin Wafula
Robert Wakeman
Dale Jason West (appointed 1 June 2024)

Company Secretary Zelma Holt

Registered Office Unit 6
Lakes Industrial Park
Lower Chapel Hill
Braintree
CM7 3RU

Independent Examiner Mark Pearson FCA
Lambert Chapman LLP
3 Warners Mill,
Silks Way,
Braintree
CM7 3GB

Solicitor Holmes & Hills LLP
9 Bocking End
Braintree
CM7 9AJ

Bankers CAF Bank Ltd
25 Kingshill Avenue
Kingshill
West Malling
ME19 4JQ

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2025

The Trustees present their report and financial statements of the charity for the year end 31st March 2025.

Objectives and Activities

The objectives of the charity are the relief, or prevention, of poverty in the Braintree area by providing emergency food supplies and holistic wraparound support to individuals in need.

Braintree Area foodbank supports local people in need of food through our distribution centres in Braintree, Halstead, Great Notley, Witham, Sible Hedingham and Home Delivery Service. We currently partner with 140 referral agencies who issue vouchers to those needing our help. Vouchers are exchanged for food and toiletries at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address the underlying issues behind their crisis.

Our Community Outreach Officer is on hand to spend more time, 1 to 1, with our clients. Through this, we are able to dive deeper into the root cause of a clients need to use the foodbank, with the aim to resolve some, or all, of these causes. This may be done in a variety of ways, sometimes supporting them ourselves, advocating on their behalf or linking them up with external agencies.

On top of this we now have our own in-house Citizens Advice Advisor, who, although only being with us for 4 months so far, has made a big impact in terms of creating solutions for our clients.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braintree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance (FY 2024/25)

The cost of living continues to impact individuals and families across the Braintree area. During the year, the Foodbank supported a total of 11,866 people, comprising 7,382 adults and 4,484 children. This reflects a slight reduction in overall demand from the previous year, which we believe is linked to the increased wraparound support we are now able to offer clients.

We distributed 101.73 tonnes of food and personal hygiene items to beneficiaries. Although this is slightly less than the 109 tonnes distributed last year, due to a reduction in available "extra" items, the core food parcel provision remained consistent in quality and quantity.

We now operate from seven distribution centres: Christ Church (Braintree), St Paul's (Braintree), Food and More (Braintree), Great Notley, Witham, Halstead, and Sible Hedingham. These centres continue to provide essential support in their local communities.

Our eighth service point, the home delivery service, continues to play a crucial role in reaching clients unable to attend centres in person. This year, it supported 1,742 individuals and is now firmly embedded as part of our service delivery model.

We remain committed to providing more than just food. Peabody continues to offer support at Christ Church. We also now benefit from the expertise of our in-house Citizens Advice Bureau (CAB) advisor who regularly attends Halstead, Christ Church, and Food and More. Volunteer CAB advisors support clients at St Paul's and Witham, with them providing cover and handling more complex cases referred to them. Although the advisor has only been with us for a few months she has made a big impact already, with over £150,000 of expected gains for clients. Whilst the Green Doctor no longer attends in person, we maintain a strong referral relationship with them to ensure clients receive support on energy-related issues.



Braintree Area Foodbank Limited

Sarah, our Community Outreach Officer, continues to work closely with individuals to understand and address the root causes of food insecurity, whether through in-house support, advocacy, or referrals to relevant services, including our CAB advisor. Her work has contributed significantly to the reduction in higher-dependency clients, many of whom are now either using our service less frequently or no longer require support.

Food and More has grown into a thriving community hub, now hosting a range of partner organisations offering holistic support to clients. These include:

- Hope House (homelessness support)
- Phoenix Futures (criminal justice, mental health, and social isolation)
- Open Road (addiction support)
- Braintree District Council Employment Support
- Braintree Bridge (social isolation, launching soon)

Acts 435 continues to be a valuable partnership, allowing us to raise £7,636 to provide essential household goods such as beds, fridges, washing machines, and other urgent needs.

Funding

The charity continued to actively seek donations and grant funding to ensure the sustainability of its services to those in need. Stock donations of food and essential household items are largely donated by individuals via collection points in supermarkets, schools, churches, and other community locations.

We are incredibly grateful that, despite ongoing economic pressures, our donors have continued to support us. However, the cost-of-living crisis has understandably impacted donation levels. This year, we collected 61,649 kg of food and essential groceries, down from 68,600 kg the previous year, with an estimated value of £139,193. To make up the shortfall, the remainder was purchased at a cost of £88,205 to ensure adequate stock levels.

While donations form a vital part of our operations, our core costs continue to require significant financial support. These have been partially met through generous individual donations, online giving, and a range of grants from local authorities, businesses, and charitable foundations.

For the financial year 2025/26, we have secured continued funding from Braintree District Council to maintain key services including Food and More, our delivery service, and our Community Outreach Officer. Additionally, this funding will support a new Community Outreach Assistant, the creation of a hardship fund, and help with stock purchases to meet ongoing needs.

The Trustees remain deeply appreciative of the many individuals, community groups, and organisations who have made financial contributions or provided grant support, enabling the Foodbank to continue its vital work across the Braintree area.

Staffing the Foodbank

The Foodbank continues to benefit from the services of our employees, Henry Hopkins our Charity Manager, Joe Currie our newly appointed Warehouse and Distribution Manager, along with Sarah Dynan, our Community Outreach Officer. Their hard work and dedication are at the core of the foodbank.

Additionally, the charity gains from the input of 155 volunteers (last year 149), working across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are also essential and crucial to the running of the foodbank.

Structure, Governance and Management

The Company is limited by guarantee and registered in England and Wales.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of

foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network. Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited, with an emphasis on attracting applications from individuals with appropriate skills and training, to complement our existing trustees. The trustees receive a local induction along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company. This year saw the departure of Lisa Margaret Scott, Rosemary Joy Bailey and Graham Charles Pateman. We are extremely grateful for all that they have contributed over the years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Safeguarding Policy
- Volunteering IT and communications Policy
- Volunteer Expenses Policy
- Health and Safety Policy and Personal Health and Safety and Escalation Policy
- Equal Opportunities Policy
- Driving Policy
- Problem solving Policy
- Risk register and Risk management Policy

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

In 25/26 we plan to expand our Outreach service further, with the addition of a Community Outreach Assistant. By increasing our capacity to support clients on a 1 to 1 basis, we hope to help more clients become self-sufficient and thus see a reduction in Foodbank usage. We will continue with all current services and aim to secure funding to continue them into further years. Our Lived Experience Project, mentioned in last years report, is taking shape and will hopefully provide us with stories of hope and crucially feedback to support further projects.

Investment Policy

A prudent amount of cash is held with CAF Bank and an easy access building society account to meet expenditure as it is needed. The remaining funds are held in one 120-day variable rate account and four one year fixed rate bank bonds which will mature at periodic intervals and be available as required.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of maintaining cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £203,766 in 2025-26. Our unrestricted reserve at the year ended 31st March 2025 is £355,276 and this objective has therefore been met. Available funds at the Balance Sheet date amount to £296,086.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board



Trustee signature

LYNDON HOPKINS

Trustee Name

Date 8/11/2025



Trustee signature

MALCOLM SEWARDS

Trustee Name

Date 8-11-25

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2025, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed



Mark Pearson FCA
Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
CM7 3GB

Date 10th November 2025

Statement of Financial Activities (including summary Income and Expenditure Account)

Year Ended 31st March 2025

	Notes	2025			2024
		Unrestricted Funds	Restricted funds Revenue	Capital	Total
		£	£	£	£
Income from:					
Grants and Donations	3	90,635	165,983	-	355,039
Investment Income	3	15,405	-	-	9,762
Gift Card donations and Gifts in Kind	3,4	7,284	-	-	4,437
Profit on Disposal of Fixed Assets		-	-	-	-
Food & Laundry items donated	3,4	139,193	-	-	155,171
Fund Raising Activities	3	2,471	-	-	-
Total Income		254,989	165,983	-	524,409
Expenditure on					
Charitable activities	5,6	76,916	67,301	-	129,809
Food distributed to beneficiaries	5,6	140,113	88,205	-	235,832
Support activities	5,6	48,195	-	3,235	41,246
Fund raising activities		-	-	-	-
Total Expenditure		265,224	155,506	3,235	406,887
Net Income/(Expenditure)		(10,236)	10,477	(3,235)	117,522
Transfers between Funds		-	-	-	-
		(10,236)	10,477	(3,235)	117,522
Reconciliation of funds					
Total Funds brought forward		365,512	55,009	10,964	313,963
Total Funds carried forward	13	355,276	65,486	7,729	431,485



Braintree Area Foodbank Limited

Balance Sheet
Year Ended 31st March 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible Assets	7/14				
Unrestricted Funds		32,578		31,312	
Restricted Funds		7,729	40,307	10,964	42,276
Current Assets					
Debtors	9	7,403		9,028	
Short term Investments	11	263,781		250,837	
Cash at bank and in hand	11	118,218		131,883	
Stock	8	8,479		7,464	
		<u>397,881</u>		<u>399,212</u>	
Creditors					
Amounts falling due within one year	10	<u>9,696</u>	388,185	<u>10,003</u>	389,209
Net Assets			428,492		431,485
Charity Funds					
Unrestricted Funds	12,13	355,276		365,512	
Restricted Funds		73,215		65,973	
Total Charity Funds			428,492		431,485


The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Board on

Signed by one trustee on behalf of all the trustees.

Trustee signature 
Date of Approval 8/11/2025

Trustee Name: LYNNE HOPKINS

The notes on pages 10 to 20 form part of these financial statements.

Notes to Financial Statements
Year Ended 31st March 2025

Note 1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on a going concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a.

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

Note 2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

the charity becomes entitled to the resources;

it is more likely than not that the trustees will receive the resources;

the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure.

The valuation is calculated on the number and weight of boxes distributed during the year, based on the usual contents included, costed at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

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.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA.

(e) Investment income

The charity receives income from short term investments. This is recognised when received.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprises all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts.

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

(g) Charitable activity

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(h) Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

(i) Cost of food distribution

These costs are directly related to the donation of food received by the Charity and is realised when distributed to beneficiaries.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Plant, machinery and motor vehicles	Straight line over 9 years
Furniture, fittings and equipment	Straight line over 5 years

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3)	Income	2025		2024	
		Unrestricted	Restricted		Total
Donations	Specific Donations and Gifts	-	165,983	165,983	173,251
	Gift Aid	3,446	-	3,446	24,999
	General Donations	87,190	-	87,190	156,789
	Food donations	139,193	-	139,193	155,171
	Other donated goods and services	7,284	-	7,284	4,437
		237,113	165,983	403,096	514,647
Charitable	Fund raising activities	2,471	-	2,471	-
Other	Investment Income	15,405	-	15,405	9,762
TOTAL INCOME		254,989	165,983	420,972	524,409

All income in the prior year was unrestricted except for Specific Donations of £173,311

Note 4)	Donated goods and services	2025	2024
	Food & laundry items donated	139,193	155,171
	Gift card donations and gifts in kind	7,284	4,437
	IT software data transfer	-	-
	Supermarket Gift cards	-	-
		146,478	159,608

Accounting policies for donated goods and services are described above.

Note 5) Expenditure on charitable activities

	2025		2024
	Unrestricted	Restricted	
Expense on raising funds			
Staging fundraising events	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-
	-	-	-

Expenditure on charitable activities	Unrestricted	Restricted	2025 Total	2024 Total
Van running cost	3,586	2,892	6,478	5,093
Warehouse costs(including Warehouse supervisor salary, rental and service charges)	37,005	23,588	60,593	33,980
Donated Food & Laundry items distributed	139,193	-	139,193	155,171
Purchased food & Laundry items distributed	920	88,205	89,125	80,661
Activities undertaken	-	-	-	21,804
Community Support costs	16	21,306	21,322	7,344
Delivery Service costs	10,872	-	10,872	4,441
New distribution centre refurbishment	156	19,515	19,671	32,564
Contribution to costs at Church distribution centres	-	-	-	8,575
Items distributed to other Charities	-	-	-	7,744
Depreciation of tangible fixed assets	6,046	3,235	9,281	8,264
Donations made to churches	16,000	-	16,000	-
	213,794	158,741	372,535	365,641
Support costs				
Administrative and office costs	49,493	-	49,493	38,955
Governance costs: ICO fees	35	-	35	35
Independent Examiner Fee	1,902	-	1,902	1,890
Depreciation of tangible fixed assets	-	-	-	366
	51,430	-	51,430	41,246
Total Expenditure	265,224	158,741	423,965	406,887

Note 6) Details of certain types of expenditure

Staff costs

	2025	2024
	£	£
Salaries and wages	73,734	56,634
Social security costs	1,559	-
Pension costs (defined contribution pension plan)	1,666	1,216
Other employee benefits	-	-
Total staff costs	76,959	57,850
	2025	2024
	£	£
Amount paid to key management personnel	33,801	32,935

Average head count for the year (WTE)		2025	2024
		2.38	2.42
The parts of the charity in which the employees work		2.38	2.42
	Charitable Activities	2.38	2.42
	Total	2.38	2.42

No employee received emoluments of more than £60,000 in the year

Defined Contribution Pension Scheme

Amount of contributions recognised in the SOFA as an expense		2025	2024
		£	£
		1,666	1,216
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by the grants obtained		Restricted Funds -	Unrestricted Funds 238

Note 7) Tangible fixed assets

	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
(a) Cost or valuation			
At the beginning of the year	47,695	34,669	82,364
Additions	-	7,312	7,312
Revaluations	-	-	-
Disposals	-	-	-
Transfers	-	-	-
At end of the year	47,695	41,981	89,676
(b) Depreciation and impairments			
At beginning of the year	15,165	24,923	40,088
Disposals	-	-	-
Depreciation of revalued item	-	-	-
Depreciation	5,299	3,982	9,281
At end of the year	20,464	28,905	49,369
(c) Net book value			
Net book value at 1 st April 2024	32,530	9,746	42,276
Net book value at 31 st March 2025	27,231	13,076	40,307

Note 8) Stock

Gift Cards and Gifts in Kind for distribution

Charitable activities:	£
Opening	7,464
Added in period	7,285
Expensed in period	(6,270)
Closing	<u>8,479</u>

Note 9) Analysis of debtors

	2025	2024
	£	£
Trade debtors	-	-
Prepayments and accrued income	5,774	2,497
Other debtors (Gift Aid & GASDS)	1,629	6,531
Total	<u>7,403</u>	<u>9,028</u>

Note 10) Creditors and accruals - amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,902	6,927
Accounts Payable	7,794	-
Taxation, social security and pension	-	3,076
Total	<u>9,696</u>	<u>10,003</u>

Note 11) Cash at bank and in hand

	2025	2024
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	263,781	250,837
Cash at bank and on hand	118,218	131,883
Total	<u>381,999</u>	<u>382,720</u>

Cash at bank and in hand includes £59,667 held in a Building Society account paying interest

Note 12) Charity Funds

Details of material funds held and movements during the reporting period to 31st March 2025

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carry forward
			£	£	£	£
Van replacement Fund	Rest.	Capital purchase of van	5,917	-	1,973	3,944
Braintree District Council Cost of Living Fund	Rest.	Capital purchases for 6 Market Street and Community Office	5,047	-	1,262	3,785
Braintree District Council Cost of Living Fund	Rest.	6 Market Street refurbishment and delivery service	48,322	-	43,046	5,276
Food Purchases	Rest.	Food Purchases	6,687	-	-	6,687
BDC - Lived experience project, food and toiletries, tablets & Mi-Fi units	Rest.	Food Purchases	-	88,900	86,155	2,745
Cubico Sustainable Investments	Rest.	Food Purchases	-	8,000	-	8,000
EALC Food	Rest.	Food Purchases	-	2,500	-	2,500
EALC Purchases	Rest.	Food Purchases	-	5,000	5,000	-
EALC Warehouse	Rest.	Warehouse	-	10,000	-	10,000
Trussell CAB	Rest.	CAB Advisor	-	51,583	21,305	30,278
Van Fund	Unrest.	Capital purchase of second van	26,613	-	-	26,613
General funds	Unrest.		338,899	254,989	265,224	328,663
Total Funds as per balance sheet			431,485	420,972	423,965	428,492

Note 12) Charity Funds

Details of material funds held and movements during the reporting period to 31st March 2024

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carry forward
			£	£	£	£
Van replacement Fund	Restricted	Capital purchase of van	7,890	-	1,973	5,917
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	264	-	264	-
Project Manager	Restricted	Employment costs	1,216	-	1,216	-
Purchases for clients including deliveries to other Foodbanks	Restricted	Purchases for clients	33,281	-	33,281	-
Braintree District Council Cost of Living Fund	Restricted	Capital purchases for 6 Market Street and Community Office	-	6,309	1,262	5,047
Braintree District Council Cost of Living Fund	Restricted	6 Market Street refurbishment and delivery service	-	92,642	44,320	48,322
Food Purchases	Restricted	Food Purchases	-	14,320	7,633	6,687
Food & toiletries purchases	Restricted	Food & toiletries purchases	-	5,000	5,000	-
Community Organisations Cost of Living Fund	Restricted	Food, toiletries & Charity Manager costs	-	55,000	55,000	-
Fuel Purchase	Restricted	Fuel	-	40	40	-
Van Fund	Unrestricted	Capital purchase of second van	-	29,940	3,327	26,613
Other funds (balancing figure)	Unrestricted		271,312	321,158	253,571	338,899
Total Funds as per balance sheet			313,963	524,409	406,887	431,485

Note 13)

Fund Reconciliation

		Balance 1st April 2024	Income	Expenditure	Balance 31st March 2025
		£	£	£	£
Unrestricted Fund		365,512	254,989	265,224	355,276
Restricted Fund	Revenue	55,009	165,983	155,506	65,486
	Capital	10,964	-	3,235	7,729
		65,973	165,983	158,741	73,215

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14) Analysis of net assets between funds

<u>2025</u>	Unrestricted	Restricted	Total funds
Tangible Fixed Assets	32,578	7,729	40,307
Current Assets	332,394	65,486	397,880
Current Liabilities	(9,696)	-	(9,696)
Total Net Assets	355,276	73,215	428,492
<u>2024</u>	Unrestricted	Restricted	Total funds
Tangible Fixed Assets	31,312	10,964	42,276
Current Assets	344,203	55,009	399,212
Current Liabilities	(10,003)	-	(10,003)
Total Net Assets	365,512	65,973	431,485



Note 15) Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

Trustees' expenses

	2025	2024
	£	£
Expenses reimbursed	-	170

Transaction(s) with related parties

Three Trustees have roles within Churches where this Foodbank operates distribution Centres.

One Trustee is a parent of an employee

The Trustees declare a conflict of interest when any related discussion takes place and step out of the meetings where any connected issues are considered.

BRAINTREE AREA FOODBANK LIMITED

England & Wales - Charity number 1148782

Accounts



BRAINTREE AREA FOODBANK LTD
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED
31ST MARCH 2024

Registered in England and Wales
Charity No: 1148782
Company No: 08183618



Financial Statements

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Charity Reference and Administrative Details

Year ended 31st March 2024

Charity Registration Number	1148782
Company Registration Number	08183618
Trustees and Directors who have served during the year and since the year end	Rosemary Joy Bailey Jonathan Denison Cross (stood down 4 th November 2023) Zelma Holt (co-opted 4 th November 2023) Lyndon John Hopkins Roman Henry Kukiewicz (appointed 4 th November 2023) Graham Charles Pateman Lisa Margaret Scott Malcolm Henry Seward (appointed 4 th November 2023) John Edward Vandome (stood down 4 th November 2023) George Martin Wafula Robert Wakeman Dale Jason West (co-opted 1 st June 2024)
Company Secretary	Zelma Holt
Registered Office	Unit 6 Lakes Industrial Park Lower Chapel Hill Braintree CM7 3RU
Independent Examiner	Lisa Greenwood FCCA Lambert Chapman LLP 3 Warners Mill, Silks Way, Braintree CM7 3GB
Solicitor	Holmes & Hills LLP 9 Bocking End Braintree CM7 9AJ
Bankers	CAF Bank Ltd 25 Kingshill Avenue Kingshill West Malling ME19 4JQ

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2024

The Trustees present their report and financial statements of the charity for the year end 31st March 2024.

Objectives and Activities

The objectives of the charity are the relief of poverty in the Braithree area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Braithree Area foodbank supports local people in need of food through our distribution centres in Braithree, Halstead, Great Notley, Witham and Sible Hedingham. We currently partner with 140 referral agencies who issue vouchers to those needing our help. Vouchers are exchanged for food at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address the underlying issues behind their crisis.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braithree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance

The rise in the cost of living continues to have a significant effect on the Braithree area. The charity has distributed 108.91 tonnes of food and personal hygiene items to beneficiaries during the year (last year 92.23 tonnes). This represents a further 18% increase in food distributed. This year we distributed parcels to 7,459 adults (last year 5181) and 5,065 children (last year 4292), a doubling of our provision in 2021/22. In addition to our food distribution, we have provided £10 supermarket food vouchers to enable clients to purchase fresh food items. The cost of these was £11,924 which has been funded by a Company donation. We have purchased £80,661 of food and personal hygiene items to maintain sufficient warehouse stock of which £65,708 used specific funding from national and local organisations and individuals. We have also used our resources to assist other organisations, by providing them with 2,246 kg of food.

Our centres at Christ Church, Braithree, St Paul's Church, Braithree, Great Notley, Halstead and Witham all continue to serve their local communities. In addition to food distribution, we are pleased to have a representative from various organisations at the centres. Halstead host Community 360, once or twice a month, with Green Doctors attending Great Notley fortnightly. Witham have Citizens Advice twice a month, and St. Paul's have Citizens Advice visiting each week. Christ Church have Peabody visiting each week.

Over the past year, we have expanded our services in a number of ways. In May, we opened a distribution centre at Hedingham Baptist Church, and in May a generous private donation enabled us to purchase a second van so that we could commence a delivery service to clients who have restricted access to our centres, with 576 visits to provide food for 1,512 people. This is the equivalent to opening an additional centre.

The award of a grant from the Braithree District Council Cost of Living Fund has enabled us to employ a Community Outreach Officer from September 2023 to offer support to those clients that have opted for a delivery, and we are also able to support high dependency users. Additionally, the Community Outreach Officer has been able to meet with parish councillors, churches, referral agencies, and community agencies, to increase their understanding of the role of the Charity.

This grant has also made it possible for us to open a further distribution centre in Braintree from March 24 to allow us to extend our food parcel distribution to Saturdays and gives us a location at which we can host charities and other organisations that offer services to people in need.

We have continued our partnership with Acts 435, an organisation that enables advocates based in a church or charity to post requests for essential items, on behalf of individuals in need, which are then paid for by crowdfunding. Since the appointment of our Community Outreach Officer, we have been able to identify and apply for items totalling £1,005.

We have continued to publicise the work of the Foodbank through our social media output and educational visits. These included talks to community groups, attending the Community 360 marketplace and numerous visits to the warehouse including visits by Graham Butland, the Leader of Braintree District Council, and Diana Garrod, the Chairman of the Council.

Funding

The charity continued to seek donations and grants to ensure the continuity of its service to beneficiaries. The main activity of the charity is the distribution of food and other essential groceries, which are usually generously donated by individuals through collection points in supermarkets, schools, churches, and other community facilities. The cost-of-living crisis has had an understandable effect on the level of provisions received and we are very indebted that donors have continued to support us.

Overall, we collected a total of 68.6 tonnes of food and essential groceries (last year 78.6 tonnes), valued at £155,171. Our substantial core costs, for which we require funding, have been met in part through individual donations from our supporters, through webpage donating, and grants from local organisations, commercial sources and from philanthropic organisations.

The Trustees are grateful to the many people and organisations who made donations or provided grants to enable the foodbank to continue to operate.

Staffing the Foodbank

The Foodbank continues to benefit from the services of our employees, Lee Ranson our Charity Manager, Henry Hopkins our Warehouse and Distribution Manager, along with Sarah Dynan, our newly appointed Community Outreach Officer. Their hard work and dedication are at the core of the foodbank.

Additionally, the charity gains from the input of 149 volunteers (last year 127), working across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are also essential and crucial to the running of the foodbank.

Structure, Governance and Management

The Company is limited by guarantee and registered in England.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network. Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited, with an emphasis on attracting applications from individuals with appropriate skills and training, to complement our existing trustees. The trustees receive a local induction along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company. This year

saw the departure of Jonathan Denison Cross and John Vandome. We are extremely grateful for all that they have contributed over the years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Safeguarding Policy
- Volunteering IT and communications Policy
- Volunteer Expenses Policy
- Health and Safety Policy and Personal Health and Safety and Escalation Policy
- Equal Opportunities Policy
- Driving Policy
- Problem solving Policy
- Risk register and Risk management Policy

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

We have been awarded funding of £51,503 for 2024-25 from the Trussell Trust to enable us to partner with Citizens Advice in providing a five day a week Financial Inclusion service to help our clients deal with multiple issues related to debt, housing, benefits, and employment. We also intend to undertake a Lived Experience Project in order to aid us in our future work within the community by having a better understanding of the reasons why people are visiting us, how they would manage without foodbanks and to understand how we have helped the clients visiting our distribution centres.

Investment Policy

A prudent amount of cash is held with CAF Bank and an easy access building society account to meet expenditure as it is needed. The remaining funds are held in one 120-day variable rate account and four one-year fixed rate bank bonds which will mature at periodic intervals and be available as required.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of maintaining cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £111,762 in 2024-25. Our unrestricted reserve fund (excluding unrestricted fixed assets) at the year ended 31st March 2024 is £334,200 and this objective has therefore been met.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board




Trustee signature

GRAHAM PATEMAN

Trustee Name

Date 13.07.2024

Trustee signature



Trustee Name DALE WEST

Date 13.07.2024

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2024, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

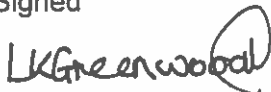
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed



Lisa Greenwood FCCA
Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
CM7 3GB

Date 17.7.2024

Statement of Financial Activities (including summary Income and Expenditure Account)

Year Ended 31 March 2024

		This Year			Last year	
	Notes	Unrestricted Funds	Restricted funds		Total	
		£	Revenue £	Capital £	£	
					Total £	
Income from:						
Grants and Donations	3	181,728	167,002	6,309	355,039	184,350
Investment Income	3	9,762	0	0	9,762	1,646
Gift Card donations and Gifts in Kind	3,4	4,437	0	0	4,437	14,982
Profit on Disposal of Fixed Assets		0	0	0	0	0
Food & Laundry items donated and distributed to beneficiaries	3,4	155,171	0	0	155,171	177,898
Fund Raising Activities	3	0	0	0	0	1,248
Total Income		351,098	167,002	6,309	524,409	380,124
Expenditure on						
Charitable activities	5,6	65,026	61,284	3,499	129,809	71,268
Food distributed to beneficiaries	5,6	170,124	65,708	0	235,832	202,522
Support activities	5,6	21,748	19,498	0	41,246	36,317
Fund raising activities		0	0	0	0	297
Total Expenditure		256,898	146,490	3,499	406,887	310,404
Net Income/(Expenditure)		94,200	20,512	2,810	117,522	69,720
Transfers between Funds					0	0
		94,200	20,512	2,810	117,522	69,720
Reconciliation of funds						
Total Funds brought forward		271,312	34,497	8,154	313,963	244,243
Total Funds carried forward	13	365,512	55,009	10,964	431,485	313,963

Balance Sheet
Year Ended 31 March 2024

	Note	This year £	£	Last year £	£
Fixed Assets					
Tangible Assets	7,14				
Unrestricted Funds		31,312		3,733	
Restricted Funds		10,964	42,276	8,154	11,887
Current Assets					
Debtors	9	9,028		3,100	
Short term Investments	11	250,837		231,729	
Cash at bank and in hand	11	131,883		57,170	
Stock	8	7,464		12,900	
		<u>399,212</u>		<u>304,899</u>	
Creditors Amounts falling due within one year	10	<u>10,003</u>	389,209	<u>2,823</u>	302,076
Net Assets			<u>431,485</u>		<u>313,963</u>
Charity Funds					
Unrestricted Funds	12,13	365,512	0	271,312	
Restricted Funds		<u>65,973</u>	431,485	42,651	
Total Charity Funds			<u>431,485</u>		<u>313,963</u>

Statement of Cash Flows
Year Ended 31 March 2024

	Note	This year £	Last year £
Cash flows from operating activities		117,522	69,720
Adjustments to cash flows form non-cash items & non-operating activities			
Depreciation	7	8,630	5,032
		<u>126,152</u>	<u>74,752</u>
working capital adjustments			
(Increase)/decrease in stocks	8	5,436	-11,118
Decrease/(increase) in debtors	9	-5,928	627
(Decrease)/Increase in creditors	10	7,180	1,303
Decrease/(increase) in short term investments	11	-19,108	-81,370
Net cash flows from operating activities		<u>113,732</u>	<u>-15,806</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	7	-39,019	-1,188
Disposal of tangible fixed asset			39
Net increase in cash and cash equivalents		<u>74,713</u>	<u>-16,955</u>
Cash and cash equivalents at 1 April		57,170	74,125
Cash and cash equivalents at 31 March		<u><u>131,883</u></u>	<u><u>57,170</u></u>

The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on
Signed by one trustee on behalf of all the trustees.

Trustee signature
Date of Approval



13. 07. 2024

Trustee Name: Rosemary Bailey

The notes on pages 11 to 21 form part of these financial statements.

Notes to Financial Statements Year Ended 31st March 2024

Note 1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on an ongoing concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a.

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

Note 2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:
the charity becomes entitled to the resources;
it is more likely than not that the trustees will receive the resources;
the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure.

The valuation is calculated on the number and weight of boxes distributed during the year, based on the usual contents included, costed at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

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.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA.

(e) Investment income

The charity receives income from short term investments. This is recognised when received.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise of all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts.

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

(g) Charitable activity

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(h) Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

(i) Cost of food distribution

These costs are directly related to the donation of food received by the Charity and is realised when distributed to beneficiaries.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. Depreciation is charged on a straight-line basis, plant and machinery over 9 years and furniture, fittings and equipment over 5 years.

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3	Income	This year Unrestricted	This year Restricted	This year Total	Last year Total
Donations	Specific Donations and Gifts		173,251	173,251	79,990
	Gift Aid	24,939	60	24,999	6,475
	General Donations	156,789	0	156,789	97,885
	Food donations	155,171	0	155,171	177,898
	Other donated goods and services	4,437	0	4,437	14,982
		<u>341,336</u>	<u>173,311</u>	<u>514,647</u>	<u>377,230</u>
Charitable	Fund raising activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,248</u>
Other	Investment Income	<u>9,762</u>	<u>0</u>	<u>9,762</u>	<u>1,646</u>
TOTAL INCOME		<u>351,098</u>	<u>173,311</u>	<u>524,409</u>	<u>380,124</u>

All income in the prior year was unrestricted except for Specific Donations of £80,062

Note 4)	Donated goods and services	This year	Last year
	Food & laundry items donated	155,171	177,898
	Gifts of items	2,992	11,767
	IT software data transfer	0	362
	Supermarket Gift cards	1,445	2,853
		<u>159,608</u>	<u>192,880</u>

Accounting policies for donated goods and services are described above.

Note 5) Expenditure on charitable activities

	This year Unrestricted	This year Restricted	This year Total	Last year Total
Expense on raising funds				
Staging fundraising events	0	0	0	297
Advertising, marketing, direct mail and publicity	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>297</u>
Expenditure on charitable activities				
Van running cost	5,053	40	5,093	3,141
Warehouse costs (including Warehouse supervisor salary, rental and service charges)	33,980	0	33,980	29,744
Donated Food & Laundry items distributed	155,171	0	155,171	177,898
Purchased food & Laundry items distributed	14,953	65,708	80,661	24,624
Activities undertaken	9,880	11,924	21,804	22,669
Community Support costs	0	7,344	7,344	0
Delivery Service costs	0	4,441	4,441	0
New distribution centre refurbishment	29	32,535	32,564	0
Contribution to costs at Church distribution centres	8,575	0	8,575	7,155
Items distributed to other Charities	2,744	5,000	7,744	5,034
Depreciation of tangible fixed assets	4,765	3,499	8,264	3,525
	<u>235,150</u>	<u>130,491</u>	<u>365,641</u>	<u>273,790</u>
Support costs				
Administrative and office costs	19,457	19,498	38,955	33,425
Governance costs: ICO fees	35	0	35	35
Independent Examiner Fee	1,890	0	1,890	1,350
Depreciation of tangible fixed assets	366	0	366	1,507
	<u>21,748</u>	<u>19,498</u>	<u>41,246</u>	<u>36,317</u>
Total Expenditure	<u>256,898</u>	<u>149,989</u>	<u>406,887</u>	<u>310,404</u>

Analysis of expenditure on charitable activities excluding depreciation charges

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Food & Laundry items distributed	170,124	65,708	0	235,832	202,522
Administration staff costs	0	19,498	14,042	33,540	26,716
Community Support costs	1,005	7,344	4,235	12,584	0
Warehouse staff costs	14,685	0	0	14,685	10,967
Delivery Service costs	0	4,441	0	4,441	0
New Distribution Centre refurbishment	29	32,535	0	32,564	0
Contribution to costs of Distribution Centres	8,575	0	0	8,575	7,155
Warm Packs	2,710	0	0	2,710	4,852
Food Gift Cards	1,930	11,924	0	13,854	14,835
Support costs	0	0	11,459	11,459	32,154
Items Distributed to other Charities	2,744	5,000	0	7,744	5,034
Fuel costs	934	40	0	974	645
Warehouse maintenance	0	0	19,295	19,295	492
Total	202,736	146,490	49,031	398,257	305,372

Note 6) Details of certain types of expenditure

Staff costs

	This year	Last year
	£	£
Salaries and wages	56,634	36,255
Social security costs	0	0
Pension costs (defined contribution pension plan)	1,216	708
Other employee benefits	0	0
Total staff costs	57,850	36,963

	This year	Last year
	£	£
Amount paid to key management personnel	32,935	25,524

	This year	Last year
Average head count for the year (WTE)	2.42	1.53

The parts of the charity in which the employees work	Charitable Activities	
	Total	
	2.42	1.53
	2.42	1.53

No employee received emoluments of more than £60,000 in the year

Defined Contribution Pension Scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	<u>1,216</u>	<u>708</u>
	Restricted Funds	Unrestricted Funds
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by the grants obtained	<u>238</u>	<u>978</u>

Note 7) Tangible fixed assets

	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
(a) Cost or valuation			
At the beginning of the year	17,755	25,590	43,345
Additions	29,940	9,079	39,019
Revaluations	0	0	0
Disposals	0	0	0
Transfers	0	0	0
At end of the year	<u>47,695</u>	<u>34,669</u>	<u>82,364</u>
(b) Depreciation and impairments			
At beginning of the year	9,865	21,593	31,458
Disposals	0	0	0
Depreciation of revalued item	0	0	0
Depreciation	5,300	3,330	8,630
At end of the year	<u>15,165</u>	<u>24,923</u>	<u>40,088</u>
(C) Net book value			
Net book value at the beginning of the year	7,890	3,997	11,887
Net book value at the end of the year	<u>32,530</u>	<u>9,746</u>	<u>42,276</u>

Note 8) Stock

	This year £	Last Year £
Gift Cards and Gifts in Kind for Distribution		
Charitable activities:		
Opening	12,900	1,782
Added in Period	16,360	29,743
Expensed in period	<u>-21,796</u>	<u>-18,625</u>
Closing	<u>7,464</u>	<u>12,900</u>

Note 9) Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	0	0
Prepayments and accrued income	2,497	1,553
Other debtors	6,531	1,547
Total	<u>9,028</u>	<u>3,100</u>

Note 10) Creditors and accruals

Analysis of creditors

	Amounts falling due within one year	
	This year £	Last year £
Accruals and deferred income	6,927	1,646
Taxation, social security and pension	<u>3,076</u>	<u>1,177</u>
Total	<u>10,003</u>	<u>2,823</u>

Note 11) Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits	250,837	231,729
Cash at bank and on hand	<u>131,883</u>	<u>57,170</u>
Total	<u>382,720</u>	<u>288,899</u>

Cash at bank and in hand includes £58,287 held in a Building Society account paying interest

Note 12) Charity Funds

Details of material funds held and movements during CURRENT reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
Van replacement Fund	Restricted	Capital purchase of van	7,890	0	1,973	5,917
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	264	0	264	0
Project Manager	Restricted	Employment costs	1,216	0	1,216	0
Purchases for clients including deliveries to other Foodbanks	Restricted	Purchases for clients	33,281	0	33,281	0
Braintree District Council Cost of Living Fund	Restricted	Capital purchases for 6 Market Street and Community Office	0	6,309	1,262	5,047
Braintree District Council Cost of Living Fund	Restricted	6 Market Street refurbishment and delivery service	0	92,642	44,320	48,322
Food Purchases	Restricted	Food Purchases	0	14,320	7,633	6,687
Food & toiletries purchases	Restricted	Food & toiletries purchases	0	5,000	5,000	0
Community Organisations Cost of Living Fund	Restricted	Food, toiletries & Charity Manager costs	0	55,000	55,000	0
Fuel Purchase	Restricted	Fuel	0	40	40	0
Van Fund	Unrestricted	Capital purchase of second van		29,940	3,327	26,613
General Funds	Unrestricted		<u>271,312</u>	<u>321,158</u>	<u>253,571</u>	<u>338,899</u>
Total Funds as per balance sheet			<u><u>313,963</u></u>	<u><u>524,409</u></u>	<u><u>406,887</u></u>	<u><u>431,485</u></u>

Note 12) Charity Funds

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
Van replacement Fund	Restricted	Capital purchase of van	9,863	0	1,973	7,890
EWSL equipment fund	Restricted	Purchase of equipment for EWSL	255	0	255	0
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	528	0	264	264
Project Manager	Restricted	Employment costs	5,524	10,000	14,308	1,216
Warehouse costs	Restricted	Warehouse cost	270	0	270	0
Purchases for clients including deliveries to other Foodbanks	Restricted	Purchases for clients	0	50,000	16,719	33,281
Food Purchase and Gift Cards	Restricted	Food Purchase and Gift Cards	0	15,062	15,062	0
Winter Pressures Funding	Restricted	Cold weather items, fuel and additional pay costs	0	5,000	5,000	0
General Funds	Unrestricted		<u>227,803</u>	<u>300,062</u>	<u>256,553</u>	<u>271,312</u>
Total Funds as per balance sheet			<u><u>244,243</u></u>	<u><u>380,124</u></u>	<u><u>310,404</u></u>	<u><u>313,963</u></u>

Note 13) Fund Reconciliation

	Balance 1st April 2023 £	Income £	Expenditure £	Balance 31st March 2024 £
Unrestricted Fund	271,312	351,098	256,898	365,512
Restricted Fund				
Revenue	34,497	167,002	146,490	55,009
Capital	8,154	6,309	3,499	10,964
	42,651	173,311	149,989	65,973

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14) Analysis of net assets between funds

	Unrestricted	Restricted	Total funds as at 31st March 2024
2024			
Tangible Fixed Assets	31,312	10,964	42,276
Current Assets	344,203	55,009	399,212
Current Liabilities	-10,003	0	-10,003
Total Net Assets	365,512	65,973	431,485
	Unrestricted	Restricted	Total funds as at 31st March 2023
2023			
Tangible Fixed Assets	3,733	8,154	11,887
Current Assets	270,402	34,497	304,899
Current Liabilities	-2,823	0	-2,823
Total Net Assets	271,312	42,651	313,963

Note 15) Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

Trustees' expenses

	This year	Last year
	£	£
Expenses reimbursed	<u>170</u>	<u>136</u>

Transaction(s) with related parties

Three Trustees have roles within Churches where this Foodbank operates Distribution Centres.

One Trustee is a parent of an employee

The Trustees declare a conflict of interest when any related discussion takes place and step out of the meetings where any connected issues are considered.

BRAINTREE AREA FOODBANK LIMITED

England & Wales - Charity number 1148782

Accounts



BRAINTREE AREA FOODBANK LTD

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR ENDED

31ST MARCH 2023

Registered in England and Wales

Charity No: 1148782

Company No: 08183618





Financial Statements

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Charity Reference and Administrative Details**Year ended 31st March 2023**

Charity Registration Number 1148782

Company Registration Number 08183618

Trustees and Directors
who have served during the
year and since the year end

Rosemary Joy Bailey
Jonathan Cherney Denison Cross
Margaret Ann Drewett (stood down 30 April 2022)
Lyndon John Hopkins (appointed 12 November 2022)
Graham Charles Pateman
Lisa Margaret Scott
John Edward Vandome
George Martin Wafula (appointed 25 June 2022)
Robert Wakeman

Company Secretary

Vivian Salter (stood down 29 July 2022)
Robert Wakeman (appointed 29 July 2022, stood down
28 November 2022)
Zelma Holt (appointed 28 November 2022)

Registered Office

Unit 6
Lakes Industrial Park
Lower Chapel Hill
Braintree
CM7 3RU

Independent Examiner

Lisa Greenwood FCCA
Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
CM7 3GB

Solicitor

Holmes & Hills LLP
9 Bocking End
Braintree
CM7 9AJ

Bankers

CAF Bank Ltd
25 Kingshill Avenue
Kingshill
West Malling
ME19 4JQ

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2023

The Trustees present their report and financial statements of the charity for the year end 31st March 2023.

Objectives and Activities

The objectives of the charity are the relief of poverty in the Braintree area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Braintree Area foodbank supports local people in need of food through our distribution centres in Braintree, Halstead, Great Notley and Witham. We currently partner with 130 referral agencies who issue vouchers to those needing food. Vouchers are exchanged for food at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address their underlying issues behind their crisis.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braintree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance

The rise in the cost of living has had a significant impact on the Braintree area. The charity has distributed 92.23 tonnes of food and personal hygiene items to beneficiaries during the year (last year 65.95 tonnes). This represents a 40% increase in food distributed and it is of great concern that the number of people fed in the first three months of 2023 was double that for the same period in 2022. Over the whole year food was provided for 5181 adults (last year 3108) and 4292 children (last year 2595). In addition to our food distribution, we have provided £10 supermarket food vouchers to enable clients to purchase fresh food items. The cost of these was £14,835 which has been met mainly by specific donations from donors and a donation of vouchers from the Cooperative Wholesale Society

We have purchased £24,624 of food and personal hygiene items to maintain sufficient warehouse stock of which £11,985 used specific funding. In addition, a large grant from SGN Ltd Trading enabled us to also support Colchester Food bank by the purchase £5,034 of food.

We have also used our resources to assist other organisations, with the distribution of 4.1 tonnes of food to other local Foodbanks, charities, schools, and organisations to assist the alleviation of food poverty. This has included support for Community 360, Braintree who partnered with The Essex Child & Wellbeing Service to again provide holiday hunger packs in the summer holidays. In total, we gave 0.6 tonnes of food to 25 families.

St Paul's Church, Hay Lane, Braintree is our newest location and is now successfully operating as a distribution centre, which increases our accessibility within Braintree. With the diminished risk from Covid-19, our other centres have resumed normal working including face to face signposting to any other agencies which may be able to assist our clients. Since this is one of the core principles of The Trussell Trust, we are particularly pleased to have a representative from the Essex NHS Mental Health Employment Retention Service at Witham, representatives from Citizens Advice (CA) attending our Witham and St Paul's centres, with representatives from Peabody, Health in Mind and the Essex Wellbeing Service attend Christ Church Braintree. These organisations provide invaluable support for our clients.

In April we marked the tenth anniversary of the foodbank with a thanksgiving service, at which Rebekah Hill, The Trussell Trust Area Manager for Essex joined us to recognise the achievements of the past decade and to look towards the future of the organisation, with its emphasis on campaigning to reduce, and eventually

eliminate, the need for Foodbanks. This was a great opportunity for us to welcome back a number of our volunteers from across the years, and a chance to thank them for their commitment to the Foodbank, especially through the Covid pandemic. Additionally, in November we had a quiz night which raised £337 to fund warm packs.

We have continued our partnership with Acts 435, an organisation that enables advocates based in a church or charity to post requests for essential items, on behalf of individuals in need, which are then paid for by crowdfunding. While the demand for their services has not been as high as we had anticipated we were able to source £235 to help a client who had been without a working cooker for many months.

We have continued to publicise the work of the Foodbank through our social media output and educational visits. These included talks to community groups, attending the Braintree Community Showcase and visits to the warehouse by 140 schoolchildren and scouts.

Funding

The charity continued to seek donations and grants to ensure the continuity of its service to beneficiaries. The main activity of the charity is the distribution of food and other essential groceries, which are usually generously donated by individuals through collection points in supermarkets, schools, churches, and other community facilities. Overall, we collected a total of 78.6 tonnes of food (last year 62.6 tonnes), valued at £177,898. Our substantial core costs, for which we require funding, have been met in part through individual donations from our supporters, through webpage donating, and grants from local organisations, commercial sources and from philanthropic organisations.

The Trustees are grateful to the many people and organisations who made donations or provided grants to enable the foodbank to continue to operate.

Staffing the Foodbank

The Foodbank benefits from the services of our two employees, Lee Ranson our Project Manager and Henry Hopkins our Warehouse Supervisor without whom the foodbank could not operate.

Additionally, the charity gains from the input of 127 volunteers (last year 132), working across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are also essential to the running of the foodbank.

Structure, Governance and Management

The Company is limited by guarantee and registered in England.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network. Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited, with an emphasis on attracting applications from individuals with appropriate skills and training, to complement our existing trustees. The trustees receive a local induction

along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company. This year saw the departure of both Maggie Drewett (Trustee) and Vivian Salter (Company Secretary), both of whom had served the charity from its earliest days. We are immensely grateful for all that they contributed over the past ten years.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Risk management Policy
- Safeguarding Policy and Statement
- Data Protection Policy
- Data Privacy Policy and Statements
- Volunteering IT and communications Policy
- Volunteer Expenses Policy
- Hygiene Policy
- Health and Safety Policy and Personal Health and Safety and Escalation Policy
- Equal Opportunities Policy
- Driving Policy
- Food Reserves Policy
- Problem solving Policy
- Financial control Policy
- Disaster recovery Policy
- Social Media Policy

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

A generous private donation and a potential, substantial grant from Braintree District Council have enabled us to plan for a significant expansion in our services to the community. Firstly, we are in the position of being able

to purchase a second van which will enable us to offer a delivery service to clients who have restricted access to our centres, particularly in the more rural parts of the district. It is our intention that this service should start operating in June 2023. Secondly, we will be developing a town centre presence that will allow us to extend our food parcel distribution to Saturdays and which will give us a location at which we can host charities and other organisations which offer services to people in need. Finally, we will be appointing a Community Outreach Officer who will offer support to those clients that have opted for a delivery and who will support high dependency users while also seeking to make our services better known in areas that appear underrepresented. We anticipate that the centre will be open, with the Community Outreach Officer in post, by the autumn.

Our provision for clients in rural areas is also being enhanced by the establishment of a distribution centre at Hedingham Baptist Church, commencing in May 2023.

Investment Policy

Aside from a prudent amount in a cash account, the balance of funds has been invested in one 120-day variable rate account with the balance in one-year fixed rate bank bonds which will mature at periodic intervals.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of building cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £92,007 in 2023-24. Our available reserve fund (excluding unrestricted fixed assets) at the year ended 31st March 2023 is £267,579 and this objective has therefore been met.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors. The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board

Trustee signature 

Trustee signature 

Trustee Name **J.E. VANDOME**

Trustee Name **GRAHAM PATEMAN**

Date **12/10/23**

Date **12/10/23**

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2023, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA, which is one of the listed bodies.

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

- 1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed



Lisa Greenwood FCCA
Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
CM7 3GB

Date 12.10.2023



Statement of Financial Activities (including summary Income and Expenditure Account)
Year Ended 31 March 2023

	Notes	Unrestricted Funds £	This Year Restricted Funds Revenue £	Restricted Funds Capital £	Total £	Last year Total £
Income from:						
Grants and Donations	3	104,288	80,062	0	184,350	136,390
Investment Income	3	1,646	0	0	1,646	359
Gift Card donations & Gifts in Kind	4	14,982	0	0	14,982	4,221
Food donated and distributed to beneficiaries	4	177,898	0	0	177,898	165,321
Fund Raising Activities	3	1,248	0	0	1,248	0
Total Income		300,062	80,062	0	380,124	306,291
Expenditure on:						
Charitable activities	5	43,706	25,325	2,237	71,268	52,760
Food distributed to beneficiaries	5	190,537	11,985	0	202,522	165,321
Support activities	5	22,013	14,304	0	36,317	30,553
Fund raising activities	5	297	0	0	297	0
Total Expenditure		256,553	51,614	2,237	310,404	248,634
Net Income/(Expenditure)		43,509	28,448	-2,237	69,720	57,657
Transfers between Funds		0	0	0	0	0
		43,509	28,448	-2,237	69,720	57,657
Reconciliation of funds						
Total Funds brought forward		227,803	6,049	10,391	244,243	186,586
Total Funds carried forward	13	271,312	34,497	8,154	313,963	244,243



Braintree Area Foodbank Limited

**Balance Sheet
Year Ended 31 March 2023**

	Note	This year £	£	Last year £	£
Fixed Assets					
Tangible Assets	15				
Unrestricted Funds		3,733		5,120	
Restricted Funds		<u>8,154</u>	11,887	<u>10,650</u>	15,770
Current Assets					
Debtors	9	3,100		3,727	
Short term Investments	11	231,729		150,359	
Cash at bank and in hand	11	57,170		74,125	
Stock	8	<u>12,900</u>		<u>1,782</u>	
		304,899		229,993	
Creditors					
Amounts falling due within one year	10	<u>2,823</u>	302,076	<u>1,520</u>	228,473
Net Assets			<u>313,963</u>		<u>244,243</u>
Charity Funds	12,13				
Unrestricted Funds			271,312		227,803
Restricted Funds			42,651		16,440
Total Charity Funds			<u>313,963</u>		<u>244,243</u>

The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on

Signed by one trustee on behalf of all the trustees.

Trustee signature

Trustee Name: Rosemary Bailey

Date of Approval

12. 10. 23.

The notes on pages 10 to 20 form part of these financial statements.

Notes to Financial Statements Year Ended 31st March 2023

Note 1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on an ongoing concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a.

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

Note 2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure.

The valuation is calculated on the number and weight of boxes distributed during the year, based on the usual contents included, costed at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

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.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA.

(e) Investment income

The charity receives income from short term investments. This is recognised when received.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprises all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts.

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

(g) Charitable activity

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(h) Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

(i) Cost of food distribution

These costs are directly related to the donations of food received by the Charity and is realised when distributed to beneficiaries.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. Depreciation is charged on a straight-line basis, plant and machinery over 9 years and furniture, fittings and equipment over 5 years

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3) Income

		This year Unrestricted	This year Restricted	This year Total	Last year Total
Donations	Specific Donations and Gifts		79,990	79,990	24,442
	Gift Aid	6,403	72	6,475	4,001
	General Donations	97,885	0	97,885	107,947
	Food donations	177,898	0	177,898	165,321
	Other donated goods and services	14,982	0	14,982	4,221
		<u>297,168</u>	<u>80,062</u>	<u>377,230</u>	<u>305,932</u>
Charitable	Fund raising activities	<u>1,248</u>	<u>0</u>	<u>1,248</u>	<u>0</u>
Investment Income		<u>1,646</u>	<u>0</u>	<u>1,646</u>	<u>359</u>
TOTAL INCOME		<u>300,062</u>	<u>80,062</u>	<u>380,124</u>	<u>306,291</u>

All income in the prior year was unrestricted except for Specific Donations of £24,442

Note 4) Donated goods and services

	This year	Last year
Food donated	177,898	165,321
Gifts of items	11,767	4,066
IT software data transfer	362	0
Supermarket gift cards	2,853	155
	<u>192,880</u>	<u>169,542</u>

Accounting policies for donated goods and services are described above.

Note 5) Expenditure on charitable activities

	This year Unrestricted	This year Restricted	This year Total	Last year Total
Expense on raising funds				
Staging fundraising events	297	0	297	0
Advertising, marketing, direct mail and publicity	0	0	0	0
	<u>297</u>	<u>0</u>	<u>297</u>	<u>0</u>
Expenditure on Charitable activities				
Van running cost	2,496	645	3,141	2,648
Warehouse costs (including Warehouse supervisor salary, rental and service charges)	29,266	478	29,744	30,205
Donated Food & Laundry items distributed	177,898	0	177,898	164,785
Purchased food & Laundry items distributed	12,639	11,985	24,624	536
Activities undertaken	3,760	18,909	22,669	17,411
Distribution centres contribution to building costs	7,155	0	7,155	700
Food purchased for Colchester Foodbank	0	5,034	5,034	
Depreciation of tangible fixed assets	1,029	2,496	3,525	2,496
	<u>234,243</u>	<u>39,547</u>	<u>273,790</u>	<u>218,781</u>
Support costs				
Administrative and office costs	19,121	14,304	33,425	28,952
Governance costs: ICO fees	35	0	35	35
Independent Examiner Fee	1,350	0	1,350	700
Depreciation of tangible fixed assets	1,507	0	1,507	866
	<u>22,013</u>	<u>14,304</u>	<u>36,317</u>	<u>30,553</u>
Total Expenditure	<u>256,553</u>	<u>53,851</u>	<u>310,404</u>	<u>248,634</u>

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Food & Laundry items distributed	190,537	11,985	0	202,522	161,075
Food in School Holidays	0	0	0	0	4,246
Administration staff costs	12,412	14,304	0	26,716	25,193
Warehouse staff costs	10,759	208	0	10,967	8,852
Gt Notley centre	0	0	0	0	178
Halstead centre update	0	0	0	0	82
Distribution centre contributions to building costs	7,155	0	0	7,155	700
Warm Packs	705	4,147	0	4,852	1,089
Food Gift Cards	73	14,762	0	14,835	8,654
Support costs	0	0	32,154	32,154	35,839
Food purchase for Colchester Foodbank	0	5,034	0	5,034	0
Fuel cost	0	645	0	645	0
Warehouse maintenance	222	270	0	492	230
Total	221,863	51,355	32,154	305,372	246,138

Note 6) Details of certain types of expenditure

Staff costs

	This year	Last year
	£	£
Salaries and wages	36,255	32,962
Social security costs	0	0
Pension costs (defined contribution pension plan)	708	539
Other employee benefits	0	0
Total staff costs	36,963	33,501

Amount paid to key management personnel

25,524	24,755
---------------	---------------

Average head count for the year (WTE)

1.53	1.46
-------------	-------------

The parts of the charity in which the employees work

Charitable Activities

1.53	1.46
-------------	-------------

Defined Contribution Pension Scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	<u>708</u>	<u>539</u>
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by grants obtained	<u>Restricted Funds</u> 299	<u>Unrestricted Funds</u> 409

Note 7) Tangible fixed assets

	Plant, machinery, and motor vehicles £	Fixtures, fittings, and equipment £	Total £
(a) Cost or valuation			
At the beginning of the year	17,755	25,146	42,901
Additions	0	1,360	1,188
Disposals	0	-916	-916
Transfers	0	0	0
At end of the year	<u>17,755</u>	<u>25,590</u>	<u>43,345</u>
(b) Depreciation and impairments			
At beginning of the year	7,892	19,239	27,131
Disposals	0	-877	-877
Depreciation	1,973	3,231	5,032
At end of the year	<u>9,865</u>	<u>21,593</u>	<u>31,458</u>
(c) Net book value			
NBV at the beginning of the year	11,836	5,907	15,770
NBV at the end of the year	<u>7,890</u>	<u>3,997</u>	<u>11,887</u>

Note 8) Stock
Gift Cards and Gifts in Kind for distribution

	£
Charitable activities:	
Opening	1,782
Added in period	29,743
Expensed in period	<u>-18,625</u>
Closing	<u>12,900</u>

Note 9) Debtors and prepayments

Analysis of debtors

	This year	Last year
	£	£
Trade debtors	0	0
Prepayments and accrued income	1,553	2,166
Other debtors	1,547	1,561
Total	<u>3,100</u>	<u>3,727</u>

Note 10) Creditors and accruals

	Amounts falling due within one year	
	This year	Last year
	£	£
Accruals and deferred income	1,646	381
Taxation, social security and pension	1,177	1,139
Total	<u>2,823</u>	<u>1,520</u>

Note 11) Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	0	70,119
Short term deposits	231,729	80,240
Cash at bank and on hand	57,170	74,125
Total	<u>288,899</u>	<u>224,484</u>

Note 12) Charity Funds
Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
Van replacement fund	Restricted	Capital purchase of van	9,863	0	1,973	7,890
EWSL equipment fund	Restricted	Purchase of equipment for EWSL	255	0	255	0
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	528	0	264	264
Project Manager	Restricted	Employment costs	5,524	10,000	14,308	1,216
Warehouse costs	Restricted	Warehouse cost	270	0	270	0
Purchases for clients including deliveries to other foodbanks	Restricted	Purchases for clients	0	50,000	16,719	33,281
Food Purchase and Gift Cards	Restricted	Food Purchase and Gift Cards	0	15,062	15,062	0
Winter Pressures Funding	Restricted	Cold weather items, fuel and additional pay costs	0	5,000	5,000	0
<i>Other funds ('balancing figure')</i>	Unrestricted		227,803	300,062	256,553	271,312
Total Funds as per balance sheet			244,243	380,124	310,404	313,963

Note 12) Charity Funds

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carry forward
			£	£	£	£
Halstead Centre update Fund	Restricted	Halstead centre refurbishment	82	0	82	0
EWSL Course Fund	Restricted	Permission given to use for Food vouchers during Covid restrictions	1,139	0	1,139	0
Van replacement Fund	Restricted	Capital purchase of van	11,836	0	1,973	9,863
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	514	0	259	255
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	792	0	264	528
Project Manager	Restricted	Employment costs	2,713	23,052	20,241	5,524
Food purchases	Restricted	Food purchase & gift vouchers for clients	4,860	890	5,750	0
Warehouse Ladder	Restricted	Purchase of ladder	0	500	230	270
<i>Other funds (balancing figure)</i>	Unrestricted		164,650	281,849	218,696	227,803
Total Funds as per balance sheet			<u>186,586</u>	<u>306,291</u>	<u>248,634</u>	<u>244,243</u>

Note 13) Fund Reconciliation

	Balance	Income	Expenditure	Balance
	1st April			31st
	2022			March
	£	£	£	£
Unrestricted Fund	<u>227,803</u>	<u>300,062</u>	<u>256,553</u>	<u>271,312</u>
Restricted Fund				
Revenue	6,049	80,062	51,614	34,497
Capital	10,391		2,237	8,154
	<u>16,440</u>	<u>80,062</u>	<u>53,851</u>	<u>42,651</u>

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14) Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

Trustees' expenses

	This year	Last year
	£	£
Expense reimbursed	<u>136</u>	<u>8</u>

Transaction(s) with related parties

There have been no transactions with related parties in the period covered.

Note 15) Analysis of net assets between funds

	Unrestricted £	Restricted £	Total funds at 31st March 2023 £
<u>2023</u>			
Tangible Fixed Assets	3,733	8,154	11,887
Current Assets	270,402	34,497	304,899
Current Liabilities	-(2823)	-	(2,823)
	<hr/>	<hr/>	<hr/>
Total Net Assets	<u>271,312</u>	<u>42,651</u>	<u>313,963</u>
	Unrestricted £	Restricted £	Total funds at 31st March 2022 £
<u>2022</u>			
Tangible Fixed Assets	5,120	10,650	15,770
Current Assets	224,203	5,790	229,993
Current Liabilities	-(1520)	-	-(1520)
	<hr/>	<hr/>	<hr/>
Total Net Assets	<u>227,803</u>	<u>16,440</u>	<u>244,243</u>

BRAINTREE AREA FOODBANK LIMITED

England & Wales - Charity number 1148782

Accounts



BRAINTREE AREA FOODBANK LTD
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED
31ST MARCH 2022

Registered in England and Wales
Charity No: 1148782
Company No: 08183618



Braintree Area Foodbank Ltd

Financial Statements

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Braintree Area Foodbank Ltd

Charity Reference and Administrative Details

Year ended 31st March 2022

Charity Registration Number	1148782
Company Registration Number	08183618
Trustees and Directors who have served during the year and since the year end	Rosemary Joy Bailey Peter Leonard Crow (stood down 30th Oct 2021) Jonathan Cherney Denison Cross Margaret Ann Drewett Lisa Margaret Scott John Edward Vandome Robert Wakeman Graham Charles Pateman (appointed 19th April 2021)
Company Secretary	Vivian Ellen Salter
Registered Office	Unit 6 Lakes Industrial Park Lower Chapel Hill Braintree CM7 3RU
Independent Examiner	S Hare FCCA 3 Marshbarns Bishops Stortford CM23 2QN
Solicitor	Holmes & Hills LLP 9 Bocking End Braintree CM7 9AJ
Bankers	CAF Bank Ltd 25 Kingshill Avenue Kingshill West Malling ME19 4JQ

Braintree Area Foodbank Ltd

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2022

The Trustees present their report and financial statements of the charity for the year ended 31st March 2022.

Objectives and Activities

The objectives of the charity are the relief of poverty in the Braintree area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Braintree Area foodbank supports local people in need of food through our distribution centres in Braintree, Halstead, Great Notley and Witham. We currently partner with 118 referral agencies who issue vouchers to those needing food. Vouchers are exchanged for food at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address their underlying issues behind their crisis.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braintree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance

The widespread impact of the Covid-19 pandemic has continued to have a significant effect on the way in which the charity has operated this year, and on the demand for its services. For much of the year the Charity has had to reduce its service to the distribution of food parcels only, as Covid restrictions did not allow the face-to-face dialogue with clients to enable additional support to be given to help resolve the crises they are facing. The charity has distributed 65.95 tonnes of food to beneficiaries during the year (last year 65 tonnes). This provided food for 3108 adults (last year 2984) and 2595 children (last year 2858). This continued reduction in numbers may be due, in part, to the continuing use of short-term foodbanks in the area, opened specifically to assist in the pandemic, along with a return to employment as the pandemic resolves. In addition to our food distribution, we have used £6884 of grant funding and £1770 from our general funding, to provide £10 supermarket food vouchers to enable clients to purchase fresh food items.

We have also used our resources to assist other organisations, with the distribution of 15.059 tonnes of food to other local Foodbanks, charities, schools and organisations to assist the alleviation of food poverty. This has included support for Community 360, Braintree who partnered with The Essex Child & Wellbeing Service to again provide holiday hunger packs in the summer holidays. In total, we gave 2.1 tonnes of food to 104 families, enough for 936 meals.

This year we have established a partnership with Acts 435, an organisation that enables advocates based in a church or charity to post requests for essential items, on behalf of individuals in need, which are then paid for by crowdfunding.

We have made improvements in our warehouse and distribution by installing new racking and by investing in plastic tote boxes to replace our cardboard ones, which were not robust.

One of the core principles of The Trussell Trust is that local foodbanks should seek to signpost clients to agencies that can help them to avoid future food poverty. With this in mind we piloted the introduction of a representative from Citizens Advice (CA) in one of our centres.

Funding

The charity continued to seek donations and grants to ensure the continuity of its service to beneficiaries. The main activity of the charity is the distribution of food and other essential groceries, which are usually generously donated by individuals through collection points in supermarkets, schools, churches, and other community facilities. The restriction on meetings and access to community facilities over the past 2 years has changed our usual pattern of donation and last year we received a substantial increase in the amount of food directly donated by supermarkets. This year there has been a return to pre-pandemic percentage of donations received through schools and corporate donors, while 16% of donations are made through churches (22% 2019/20) and 47% are currently made through supermarkets (39% 2019/20). Overall, we collected a total of 62.6 tonnes of food (last year 103 tonnes). Our substantial core costs, for which we require funding, have been met in part through individual donations from our supporters, through webpage donating, and grants from local organisations, commercial sources and from philanthropic organisations.

The increase in the profile of foodbanks, nationally, has resulted in this charity receiving a significant increase in support from both individuals and granting bodies, such that we have not needed to make any fresh grant applications for almost two years. The Trustees are grateful to those people and organisations who made donations or provided grants to enable the foodbank to continue to operate.

Volunteers

The charity benefits from the services of 132 volunteers (last year 184), volunteering across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are essential to the running of the foodbank. The fall in numbers has primarily been due to the changes associated with the Covid-19 pandemic.

Structure, Governance and Management

The Company is limited by guarantee and registered in England.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network. Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited, with an emphasis on attracting applications from individuals with appropriate skills and training, to complement our existing trustees. The trustees receive a local induction along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Risk assessment with additional guidance to Covid-19 requirements
- Safeguarding Policy and Statement
- Data Protection Policy
- Data Privacy Policy and Statements
- Director/Trustee Recruitment Policy
- Volunteering Policy
- Volunteering IT and communications policy
- Volunteer Expenses Policy
- Hygiene Policy
- Health and Safety Policy
- Personal Health and Safety and Escalation Policy
- Equal Opportunities Policy
- Acts 435 Internal Process Policy and Procedure
- Driving Policy
- Food Reserves Policy
- Social Media Policy

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

The charity is currently reliant on a number of church-based distribution centres. While this means that there is a choice of centre for the clients to attend, since the centres are open on different days, they may still have to travel across the district. Setting up and supplying multiple outlets increases our requirement for volunteer time and we have undertaken a search for a centralised distribution centre, which is accessible and affordable. As yet, no suitable location has been found. During the main period of the pandemic we used one site on multiple days, and as life has returned to a more normal state it has become desirable for us to introduce a further location. This has been identified in an area with significant deprivation and the start of 2022 has been utilised for the training of volunteers, with the intention of opening in April 2022. In our other centres we are working to restore our client activities to include face to face signposting to other agencies which may be able to assist them. From the start of the financial year, we will be funding the presence of a representative from Citizens Advice in two of our centres, weekly at St. Paul's and fortnightly at Witham.

Rather than resume the Food in School Holidays (FISH) Club we have decided to continue working with Active Essex and Community 360 who have funding for a similar project over the next three years.

In April we will be marking the tenth anniversary of the foodbank with a thanksgiving service, at which representatives of The Trussell Trust will join us to recognise the achievements of the past decade as it looks towards the future of the organisation. This will be an opportunity to welcome back a number of our volunteers from across the years.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of building cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £41300 in 2022-23. Our unrestricted reserve fund at the year ended 31st March 2022 is £227803 and this objective has therefore been met.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board

Trustee signature 

Trustee signature 

Trustee Name **LISA SCOTT**

Trustee Name **Robert Wakeman**

Date **25/6/22**

Date **25/6/22**

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2022, which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

- 1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed



Sally Hare FCCA
3 Marshbarns
Bishops Stortford
CM23 2QN

Braintree Area Foodbank Ltd

Statement of Financial Activities (including Income and Expenditure Account)

Year Ended 31st March 2022

	Notes	Unrestricted Funds	This Year Restricted funds		Total	Last Year Total
		£	Revenue £	Capital £	£	£
Income from:						
Grants and Donations	3	111,948	24,442	0	136,390	179,736
Investment Income		359	0	0	359	
Gifts in Kind	4	4,221	0	0	4,221	9,456
Profit on Disposal of Fixed Assets		0	0	0	0	0
Food donated and distributed to beneficiaries		165,321	0	0	165,321	154,091
Fund Raising Activities		0	0	0	0	0
Total income	3	281,849	24,442	0	306,291	343,283
Expenditure on						
Charitable activities	5	43,069	570	9,121	52,760	45,338
Food distributed to beneficiaries		165,316	5	0	165,321	154,091
Support activities	5,6	10,311	20,242	0	30,553	31,272
Total Expenditure		218,696	20,817	9,121	248,634	230,701
Net Income/(Expenditure)		63,153	3,625	-9,121	57,657	112,582
Transfers between Funds		0	-6,884	6,884	0	0
		63,153	-3,259	-2,237	57,657	112,582
Reconciliation of funds						
Total Funds brought forward		164,650	9,308	12,628	186,586	74,004
Total Funds carried forward	12	227,803	6,049	10,391	244,243	186,586

Braintree Area Foodbank Ltd

Balance Sheet

Year Ended 31 March 2022

	Note	This year		Last year	
		£	£	£	£
Fixed Assets					
Tangible Assets	7				
Unrestricted Funds		5,120		2,708	
Restricted Funds		<u>10,650</u>	15,770	<u>13,146</u>	15,854
Current Assets					
Debtors	9	3,727		3,055	
Short term Investments	11	150,359		110,000	
Cash at bank and in hand	11	74,125		54,599	
Gifts in Kind	8	<u>1,782</u>		<u>4,478</u>	
		229,993		172,132	
Creditors					
Amounts falling due within one year	10	<u>1,520</u>	228,473	<u>1,400</u>	170,732
Net Assets			<u>244,243</u>		<u>186,586</u>
Charity Funds	12,13				
Unrestricted Funds		227,803		164,650	
Restricted Funds		16,440	244,243	21,936	
Total Charity Funds			<u>244,243</u>		<u>186,586</u>

The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 25th June 2022

Signed by one trustee on behalf of all the trustees.

Trustee signature 

Trustee Name: Rosemary Bailey

Date of Approval 25. 6. 22

The notes on pages 11 to 23 form part of these financial statements.

Braintree Area Foodbank Ltd

Notes to Financial Statements

Year Ended 31st March 2022

Note 1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on an ongoing concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

Note 2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:
the charity becomes entitled to the resources;
it is more likely than not that the trustees will receive the resources;
the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure

The valuation is calculated on the average issue to a family of 2 adults and 2 children and based on the usual contents included at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

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.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA

(e) The charity has incurred expenditure on support costs.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprises all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 7.

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3) Income

	This year Unrestricted £	This year Restricted £	This year Total £	Last year Total £
Donations				
Specific Donations and Gifts	0	24,442	24,442	51,150
Gift Aid	4,001	0	4,001	5,204
General Donations	107,947	0	107,947	123,382
Food donations	165,321	0	165,321	154,091
Other donated goods and services	4,221	0	4,221	9,456
	<u>281,490</u>	<u>24,442</u>	<u>305,932</u>	<u>343,283</u>
Charitable activity				
Fund raising activities	0	0	0	0
Other				
Investment Income	359	0	359	0
TOTAL INCOME	<u>281,849</u>	<u>24,442</u>	<u>306,291</u>	<u>343,283</u>

All income in the prior year was unrestricted except for Specific Donations of £51,150

Note 4) Donated goods and services

	This year £	Last year £
Food donated	165,321	154,091
Gifts of items	4,066	8,012
IT software data transfer		94
Supermarket Gift cards	155	1,350
	<u>169,542</u>	<u>163,547</u>

Accounting policies for donated goods and services are described above.

Note 5) Expenditure on charitable activities

	This year Unrestricted £	This year Restricted £	This year Total £	Last year Total £
Expense on raising funds				
Staging fundraising events	0	0	0	0
Advertising, marketing, direct mail and publicity	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditure on Charitable activities				
Van running cost	2,648	0	2,648	2,673
Warehouse costs (including warehouse supervisor salary, rental and service charges)	29,975	230	30,205	28,007
Food distributed	165,316	5	165,321	154,091
Activities undertaken	10,445	6,966	17,411	12,162
Depreciation of tangible fixed assets	0	2,496	2,496	2,496
	<u>208,384</u>	<u>9,697</u>	<u>218,081</u>	<u>199,429</u>
Support costs				
Administrative and office costs	9,411	20,241	29,652	30,585
Governance costs	35	0	35	35
Depreciation of tangible fixed assets	866	0	866	652
	<u>10,312</u>	<u>20,241</u>	<u>30,553</u>	<u>31,272</u>
Total expenditure	<u>218,696</u>	<u>29,938</u>	<u>248,634</u>	<u>230,701</u>

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total last year
	£	£	£	£	£
Food distribution	161,070	5	0	161,075	154,091
Eat Well Spend Less	0	0	0	0	49
Food in School Holidays	4,246	0	0	4,246	0
Administration staff costs	4,952	20,241	0	25,193	25,586
Gt Notley centre	178	0	0	178	24
Halstead centre update	0	82	0	82	0
Warm Packs	1,089	0	0	1,089	1,522
Food Gift Cards	1,770	6,884	0	8,654	5,650
Support costs	0	0	45391	45391	37095
Emergency covid costs	0	0	0	0	2,689
Emergency food purchase	0	0	0	0	1,499
Warehouse equipment	0	230	0	230	0
Total	173,305	27,442	45391	246,138	228,205

Note 6) Details of certain types of expenditure

Staff costs

	This year	Last year
	£	£
Salaries and wages	32,962	26,997
Social security costs	0	0
Pension costs (defined contribution pension plan)	539	533
Other employee benefits	0	0
Total staff costs	<u>33,501</u>	<u>27,530</u>

	This year	Last year
	£	£
Amount paid to key management personnel	<u>24,755</u>	<u>24,539</u>

	This year	Last year
Average head count for the year (WTE)	<u>1.46</u>	<u>1.16</u>

The parts of the charity in which the employees work	Fundraising Charitable Activities	This year	Last year
		1.46	1.16
	Total	<u>1.46</u>	<u>1.16</u>

Defined Contribution Pension Scheme

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	<u>539</u>	<u>533</u>

	Restricted Funds	Unrestricted Funds
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by the grants obtained	<u>431</u>	<u>108</u>

7) Tangible fixed assets

	(a) Cost or valuation		Total
	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	
	£	£	£
At the beginning of the year	17,755	20,723	38,478
Additions	0	4,423	4,423
Revaluations	0	0	0
Disposals	0	0	0
Transfers	0	0	0
At end of the year	<u>17,755</u>	<u>25,146</u>	<u>42,901</u>

Basis	(b) Depreciation and impairments		
	SL	SL	
Rate	over 9 years	over 5 years	
At beginning of the year	5,919	16,705	22,624
Disposals	0	0	0
Depreciation	1,973	2,534	4,507
At end of the year	<u>7,892</u>	<u>19,239</u>	<u>27,131</u>

	(c) Net book value		
Net book value at the beginning of the year	<u>11,836</u>	<u>4,018</u>	<u>15,854</u>
Net book value at the end of the year	<u>9,863</u>	<u>5,907</u>	<u>15,770</u>

Note 8) Stock

Gift Cards and Gifts in Kind	For distribution
	£
Charitable activities:	
Opening	4,478
Added in period	12,164
Expensed in period	<u>-14,860</u>
Closing	<u><u>1,782</u></u>

Note 9) Debtors and prepayments**Analysis of debtors**

	This year	Last year
	£	£
Trade debtors	0	0
Prepayments and accrued income	2,166	1,391
Other debtors	<u>1,561</u>	<u>1,664</u>
Total	<u><u>3,727</u></u>	<u><u>3,055</u></u>

Note 10) Creditors and accruals

	Amounts falling due within one year	
	This year	Last year
	£	£
Accruals and deferred income	381	252
Taxation and social security	<u>1,139</u>	<u>1,148</u>
Total	<u><u>1,520</u></u>	<u><u>1,400</u></u>

Note 11) Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	70,119	30,000
Short term deposits	80,240	80,000
Cash at bank and on hand	<u>74,125</u>	<u>54,599</u>
Total	<u>224,484</u>	<u>164,599</u>

Note 12) Charity funds

Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
Halstead Centre update Fund	Restricted	Halstead centre refurbishment	82	0	82	0
EWSL Course Fund	Restricted	Permission given to use for Food vouchers during Covid restrictions	1,139	0	1,139	0
Van replacement Fund	Restricted	Capital purchase of van	11,836	0	1,973	9,863
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	514	0	259	255
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	792	0	264	528
Project Manager	Restricted	Employment costs	2,713	23,052	20,241	5,524
Food purchases	Restricted	Food purchase & gift vouchers for clients	4,860	890	5,750	0
Warehouse Ladder	Restricted	Purchase of ladder		500	230	270
<i>Other funds (balancing figure)</i>	Unrestricted		164,650	281,849	218,696	227,803
Total Funds as per balance sheet			<u>186,586</u>	<u>306,291</u>	<u>248,634</u>	<u>244,243</u>

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
EWSL & FISH Coordinator Fund	Restricted	Permission given to use for Food vouchers during Covid restrictions	3,446	0	3,446	0
EWSL training Fund		EWSL activity-balance used for Food vouchers	76	0	76	0
Halstead Centre update Fund	Restricted	Halstead centre refurbishment	82	0	0	82
EWSL Course Fund	Restricted	to provide EWSL courses	1,139	0	0	1,139
Van replacement Fund	Restricted	Capital purchase of van	13,809	0	1,973	11,836
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	773	0	259	514
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	1,056	0	264	792
Project Manager	Restricted	Employment costs	0	25,736	23,023	2,713
Emergency Covid costs	Restricted	Employment and purchase costs required to meet Covid requirements	0	2,689	2,689	0
Food purchases	Restricted	Food purchases to cover shortfall in supplies and give additional vouchers to clients	0	9,725	4,865	4,860
Warehouse Rental	Restricted	Rental costs		13,000	13,000	0
<i>Other funds (balancing figure)</i>	Unrestricted	N/a	53,623	292,133	181,106	164,650
Total Funds as per balance sheet			74,004	343,283	230,701	186,586

Note 13) Fund reconciliation

	Balance 1st April 2021	Income	Expenditure	Balance 31st March 2022
	£	£	£	£
Unrestricted Fund	<u>164,650</u>	<u>281,849</u>	<u>218,696</u>	<u>227,803</u>
Restricted Fund				
Revenue	9,308	17,558	20,817	6,049
Capital	<u>12,628</u>	<u>6,884</u>	<u>9,121</u>	<u>10,391</u>
	<u>21,936</u>	<u>24,442</u>	<u>23,050</u>	<u>23,328</u>

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14) Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

Trustees' expenses

	This year	Last year
	£	£
Expenses reimbursed	<u>8</u>	<u>0</u>

Transaction(s) with related parties

There have been no transactions with related parties in the period covered

BRAINTREE AREA FOODBANK LIMITED

England & Wales - Charity number 1148782

Accounts



BRAINTREE AREA FOODBANK LTD
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED
31ST MARCH 2021

Registered in England and Wales
Charity No: 1148782
Company No: 8183618



Braintree Area Foodbank Ltd

Financial Statements

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Braintree Area Foodbank Ltd

Charity Reference and Administrative Details

Year ended 31st March 2021

Charity Registration Number	1148782
Company Registration Number	8183618
Trustees and Directors who have served during the year and since the year end	Rosemary Joy Bailey Peter Leonard Crow Jonathan Cherney Denison Cross David Leonard Drewett (resigned 28 th May 2020) Margaret Ann Drewett (appointed 1 st May, 2020) Lisa Margaret Scott John Edward Vandome Robert Wakeman Graham Charles Pateman (appointed 19 th April 2021)
Registered Office	Unit 6 Lakes Industrial Park Lower Chapel Hill Braintree CM7 3RU
Independent Examiner	S Hare FCCA 3 Marshbarns Bishops Stortford CM23 2QN
Solicitor	Holmes & Hills LLP 9 Bocking End Braintree CM7 9AJ
Bankers	CAF Bank Ltd 25 Kingshill Avenue Kingshill West Malling ME19 4JQ

Braintree Area Foodbank Ltd

Trustees' Annual Report (including Directors' Report and Strategic Report)

Year ended 31st March 2021

The Trustees present their report and financial statements of the charity for the year ended 31st March 2021.

Objectives and Activities

The objectives of the charity are the relief of poverty in the Braintree area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Braintree Area foodbank supports local people in need of food through our distribution centres in Braintree, Halstead, Great Notley and Witham. We partner with 108 referral agencies who issue vouchers to those needing food. Vouchers are exchanged for food at our centres. In addition, our volunteers are able to signpost people to the agencies that may be able to help them address their underlying issues behind their crisis.

Public Benefit Statement

The charity has, during the year, run a foodbank within the Braintree district. The Trustees have had regard to the Charity Commission's guidance on public benefit. The results achieved by this are set out in the following sections.

Achievements and Performance

In March 2020, the charity appointed a full-time project manager, to reduce its reliance on volunteers in the key areas of the day-to-day management of the charity. The appointment coincided with the ending of the role of the part-time Administrator / Co-ordinator. We thank the Essex Community Foundation who provided funding for this, along with Asda who provided funding via the Trussell Trust. In December 2020 we appointed a part time warehouse supervisor, as our volunteer supervisor moved away and the role was becoming too arduous for a volunteer.

The widespread impact of the Covid-19 pandemic has had a profound effect on the way in which the charity has operated this year, and on the demand for its services. The Charity has had to reduce its service to the distribution of food parcels only as Covid restrictions did not allow the face-to-face dialogue with clients to enable additional support to be given to help resolve the crises they are facing. The charity has distributed 65 tonnes of food to beneficiaries during the year (last year 64.8 tonnes). This has provided food for 5842 people (last year 6043). This provided food for 2984 adults (last year 3289) and 2858 children (last year 2754). This reduction in numbers may be due, in part, to the opening of a number of short-term foodbanks in the area, opened specifically to assist in the pandemic. In addition to our food distribution, we have been able to use £5220 of grant funding that was restricted to food purchasing, to provide £10 supermarket food vouchers to enable clients to purchase fresh food items.

We have also used our resources to assist other organisations, with the distribution of 15 tonnes of food to other local Foodbanks, charities, schools and organisations to assist the alleviation of food poverty during the ongoing Coronavirus pandemic. We supported Community 360, Braintree who partnered with The Essex Child & Wellbeing Service to provide holiday hunger packs in the summer holidays. In the October school holiday Community 360 joined with Active Essex to run a holiday club for 96 adults and children and we were able to provide food for a cooked meal and one take home pack. We also provided food for a further project during the Christmas school holiday when Community 360 delivered food packs to 72 adults and children.

Funding

The charity continued to seek donations and grants to ensure the continuity of its service to beneficiaries. The main activity of the charity is the distribution of food and other essential groceries, which are usually generously donated by individuals through collection points in supermarkets, schools, churches and other community facilities. The restriction on meetings and access to community facilities has changed this pattern of donation, with a substantial increase in the amount of food directly donated by supermarkets such that we collected a total of 103 tonnes of food (last year 67 tonnes). Our substantial core costs, for which we require funding, have been met in part through individual donations from our supporters and through webpage donating, but also from grants from local organisations, commercial sources and from philanthropic organisations.

The Covid-19 pandemic has increased the profile of foodbanks, nationally, and this charity has benefited by a significant increase in support from both individuals and granting bodies. The Trustees are grateful to those people and organisations who made donations or provided grants to enable the foodbank to continue to operate.

Volunteers

The charity benefits from the services of 132 volunteers (last year 184), volunteering across the distribution centres, office, transport, and warehouse. These people, who give freely of their time and effort, are essential to the running of the foodbank. Due to Covid regulations, from April 2020 a number of our volunteers aged seventy or over, were temporarily withdrawn from client facing activities, but we were heartened by an influx of new volunteers which permitted us to continue our distribution of food under restrictions. We are so grateful that our volunteers cheerfully adapted to these measures including enduring draughty premises throughout the winter, as we sought to ensure a safe level of ventilation. We anticipate that a number of our volunteers will be able to return to their roles in the future as restrictions are relaxed.

Structure, Governance and Management

The Company is limited by guarantee and registered in England.

The Company is affiliated to the Trussell Trust who provide support and advice for the establishment and running of foodbanks nationwide and who collect and disseminate statistics regarding the use of foodbanks. The Trussell Trust has prescribed procedures and processes which apply to all foodbanks which are affiliated to their network.

Volunteer Managers are appointed to oversee various areas of the operation of the Foodbank including Transport and each Distribution Centre. Regular meetings are held which are attended by the various Managers, plus the Directors, at which day to day operational matters regarding the efficient running of the foodbank are discussed and agreed.

Trustees of the Charity

The Directors of the charitable company are its Trustees for the purpose of charity law. They are elected by the charity's annual general meeting, according to the procedure set out in the Memorandum and Articles of Association. Where there is a vacancy for the appointment of a new Trustee/Director this is advised to all company members and nominations are invited. The trustees receive a local induction along with training courses provided by Community 360. The Trustees meet on a regular basis and are responsible for the overall management and the direction of the Company.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- observe methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for the prevention and detection of fraud and other irregularities.

In the past year the Trustees have approved updated policies and procedures covering the following:

- Problem Solving
- Expenses
- Risk assessment with additional guidance to Covid-19 requirements
- Safeguarding
- Social Media
- Data Privacy Statement for Volunteers
- Partnership Agreement with Trussell Trust
- Data sharing Agreement with Trussell Trust

Third Party Indemnity Provisions

The Company maintains Directors and Officers insurance for the benefit of the Trustees/Directors.

Forward Plans

The plans for the coming year are to continue delivering our service in a modified fashion so long as is necessary and then to restore our client activities to include face to face signposting to other agencies which may be able to assist them.

The charity will resume further courses under the "Eat Well Spend Less" scheme and the FISH Club in future years when government restrictions are lifted.

The Trussell Trust is currently engaged in a programme to develop local foodbanks as resources to help reduce the underlying causes of food poverty. As our response we are seeking partnerships with local organisations such as East Light who have already agreed and the Citizens Advice Bureau to provide their services within our centres which would enhance the support that our volunteers are able to give. This will mean incurring a significant outlay, so the service will commence with a pilot study, later in the financial year.

Financial Review

The Company achieved an overall surplus of income over expenditure for the year to enable it to continue to build up a reserve fund.

Reserves Policy

The Directors have set an objective of building cash reserves at the end of each financial year to provide financial resources sufficient to cover six months expenditure which is estimated to be £71000 in 2021-22. Our unrestricted reserve fund at the year ended 31st March 2021 is £164649 and this objective has been met.

Disclosure of information to independent review

We, the Directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that

- there is no relevant information of which the independent examiners are unaware; and
- we have taken all steps that we ought to have taken as Directors in order to make ourselves aware of any such relevant information and to establish that the Company's independent examiner is aware of that information

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein in our capacity as Company Directors.

The report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the board

Trustee signature



Trustee Name

M A DREWETT

Date

14/07/2021

Trustee signature



Trustee Name

L M SCOTT

Date

14/07/2021

Independent Examiner's Report to the Trustees of Braintree Area Foodbank Ltd

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31st March 2021, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('The 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

- 1) accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed



Sally Hare FCCA
3 Marshbarns
Bishops Stortford
CM23 2QN

Braintree Area Foodbank Ltd

Statement of Financial Activities (including Income and Expenditure Account)

Year Ended 31st March 2021

Braintree Area Foodbank Ltd

Year Ended 31 March 2021

	Notes	This Year			Total	Last year Total
		Unrestricted Funds	Revenue	Capital		
		£	£	£	£	£
Income from:						
Grants and Donations		128586	51150		179736	54963
Gifts in Kind	4	9456			9456	3181
Profit on Disposal of Fixed Assets					0	0
Food donated and distributed to beneficiaries						
	4	154091			154091	116944
Fund Raising Activities					0	2868
					0	
Total Income	3	292133	51150	0	343283	177956
Expenditure on						
Charitable activities		20742	22359	2237	45338	30294
Food distributed to beneficiaries		152925	1166		154091	116944
Support activities	5,6	7439	23833		31272	20029
Total Expenditure	5	181106	47358	2237	230701	167267
Net Income/(Expenditure)		111027	3792	-2237	112582	10689
Transfers between Funds						
					0	0
		111027	3792	-2237	112582	10689
Reconciliation of funds						
Total Funds brought forward		53623	5516	14865	74004	63315
Total Funds carried forward	12	164650	9308	12628	186586	74004

Balance Sheet
Year Ended 31 March 2021

	Note	This year		Last year	
		£	£	£	£
Fixed Assets					
Tangible Assets					
Unrestricted Funds	7	2708		3620	
Restricted Funds		<u>13146</u>	15854	<u>15641</u>	19261
Current Assets					
Debtors	9	3055		3580	
Short term Investments	11	110000			
Cash at bank and in hand	11	54599		50903	
Gifts in Kind	8	<u>4478</u>		<u>1334</u>	
		172132		55817	
Creditors					
Amounts falling due within one year	10	<u>1400</u>	170732	<u>1074</u>	54743
Net Assets			<u>186586</u>		<u>74004</u>
Charity Funds					
Unrestricted Funds	12,13	164649		53623	
Restricted Funds		21937	186586		20381
Total Charity Funds			<u>186586</u>		<u>74004</u>

The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small company's regime and in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 7th July 2021

Signed by one trustee on behalf of all the trustees.

Trustee signature



Trustee Name: Rosemary Bailey

Date of Approval

7. 7. 21

The notes on pages 10 to 20 form part of these financial statements.

Braintree Area Foodbank Ltd

Notes to Financial Statements

Year Ended 31st March 2021

1) Summary of significant accounting policies

a) General information and basis of accounting

Braintree Area Foodbank Ltd is a company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting of Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011

The Charity constitutes a public benefit entity as defined by FRS 102

(b) Going Concern

The financial statements are prepared on an ongoing concern basis under the historical cost convention as the reserves held and the funding agreed for the next financial year gives financial stability. The financial statements are presented in sterling which is the functioning currency of the Charity rounded to the nearest £1.

(c) Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1a

(d) Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.44 FRS102 SORP)

(d) Material prior year adjustment

Gift Aid and Gift Aid on Small Donations were underclaimed for the two financial years ended 31st March 2020 and not included in the accounts.

The Statement of Financial Activities for the year ended 31st March 2020 is adjusted by:

Amounts due	Gift Aid	GASDS	Total
Year 2018-19		538.92	
Year 2019-20	<u>586.34</u>	<u>841.34</u>	
	586.34	1380.26	1966.60

The Balance Sheet for the year ended 31st March 2020 is adjusted by:

Increase in Other Debtors	1966.60
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2) Accounting Policies

2.1 Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:
the charity becomes entitled to the resources;
it is more likely than not that the trustees will receive the resources;
the monetary value can be measured with sufficient reliability.

It is impractical to assess the fair value of food donated for distribution to the beneficiaries of the Foodbank at receipt as the cost of such valuation would outweigh the benefits. The value has therefore been assessed and the donation recognised as a component of donations when distributed and an equivalent amount recognised as charitable expenditure
The valuation is calculated on the average issue to a family of 2 adults and 2 children and based on the usual contents included at supermarket own goods prices.

(a) Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(b) Grants and donations

These are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

(c) Tax reclaims on donations and gifts

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.

(d) Other donated goods and services

Other donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impracticable to do so.

The cost of these stocks donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed they are recognised as an expense at the carrying amount of the stocks at distribution.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading of the SoFA

(e) The charity has incurred expenditure on support costs.

(f) Volunteer help

The value of voluntary help received is not included in the accounts but is described in the Trustees' annual report.

2.2 Expenditure and Liabilities

(a) Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprises all costs involving public accountability of the Charity and its compliance with regulation and good practise.

(c) Redundancy cost

The Charity has made no redundancy payments during the reporting period.

(d) Deferred income

No material item of deferred income has been included in the accounts

(e) Creditors

The Charity has creditors which are measured at settlement amounts.

(f) Provisions for liabilities

A liability is measured on recognition at its historic cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

(a) Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 7.

(b) Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

(c) Current asset investments

The charity has cash held on deposit with a maturity of less than one year which are held for investment purposes. They are valued at fair value.

Note 3	Income	This year Unrestricted	This year Restricted	This year Total	Last year Total
Donations	Donations and Gifts		51150	0	14784
	Gift Aid	5204		5204	4309
	General Grants	123382		174532	35870
	Food donations	154091		154091	116944
	Other donated goods and services	9456		9456	3181
		292133	51150	343283	175088
Charitable	Fund raising activities				2868
Other	Gain on disposal of a tangible fixed asset held for charity's own use				
TOTAL INCOME		292133	51150	343283	177956

All income in the prior year was unrestricted except for Specific Donations of £14784

Note 4	Donated goods and services	This year	Last year
	Food donated	154091	116944
	Gifts of items	8012	2253
	IT software data transfer	94	138
	Supermarket Gift cards	1350	790
		163547	120125

Accounting policies for donated goods and services are described above.

Note 5 Expenditure on charitable activities

Note 5	Expenditure on charitable activities	This year Unrestricted	This year Restricted	This year Total	Last year Total
	Expense on raising funds				
	Staging fundraising events			0	359
	Advertising, marketing, direct mail and publicity			0	110
		0	0	0	469
	Expenditure on Charitable activities				
	Van running costs	2673		2673	1752
	Warehouse costs (including warehouse supervisor salary, rental and service charges)	12769	15238	28007	22287
	Food distributed	152925	1166	154091	116944
	Activities undertaken	5300	6862	12162	3759
	Depreciation of tangible fixed assets		2496	2496	2496
		173667	25762	199429	147238
	Support costs				
	Administrative and office costs	6752	23833	30585	18416
	Governance costs	35		35	35
	Depreciation of tangible fixed assets	652		652	1109
		7439	23833	31272	19560
	Total Expenditure	181106	49595	230701	167267

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Food distribution	152925	1166		154091	116944
Eat Well Spend Less		49		49	661
Food in School Holidays		0		0	773
Coordinators for EWSL/FISH				0	3954
Administration staff costs	2563	23023		25586	9000
Gt Notley centre	24			24	1402
Halstead centre update				0	338
CCTV installation in warehouse				0	1320
Warm Packs	1069	453		1522	271
Gift Cards	430	5220		5650	420
Support costs			22455	22455	24494
Warehouse rental	1640	13000		14640	
Emergency Covid costs		2689		2689	0
Emergency Food purchase		1499		1499	0
Total	158651	47099	22455	228205	159577

Note 6 Details of certain types of expenditure

Staff costs

	This year £	Last year £
Salaries and wages	26,997	12,004
Social security costs	-	-
Pension costs (defined contribution pension plan)	533	-
Other employee benefits	-	-
Total staff costs	27,530	12,004

	This year £	Last year £
Amount paid to key management personnel	24,539	12,004

Average head count for the year (WTE)	This year	Last year
	1.16	0.99

The parts of the charity in which the employees work	This year	Last year
Charitable activities	1.16	0.99

Defined Contribution Pension Scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	533	-

	Restricted Funds	Unrestricted Funds
Pension costs relate to an employee working on the charity activities apportioned on the basis of the salary costs covered by the grants obtained	480	53

Note 7 (a) Cost or valuation	Tangible fixed assets		
	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
At the beginning of the year	17,755	20,723	38,478
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
	17,755	20,723	38,478
At end of the year			
(b) Depreciation and impairments			
Basis	SL	SL	
Rate	over 9 years	over 5 years	
At beginning of the year	3,946	15,271	19,217
Disposals	-	-	-
Depreciation	1,973	1,434	3,407
At end of the year	5,919	16,705	22,624
(c) Net book value			
Net book value at the beginning of the year	13,809	5,452	19,261
Net book value at the end of the year	11,836	4,018	15,854

Note 8	Stock	
	Gift Cards and Gifts in Kind	For distribution
		£
	Charitable activities:	
	Opening	1,334
	Added in period	14,675
	Expensed in period	-11,531
	Closing	4,478

Note 9 Debtors and prepayments**Analysis of debtors**

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	1,391	1,440
Other debtors	1,664	2,140
Total	3,055	3,580

Note 10 Creditors and accruals**20.1 Analysis of creditors**

	Amounts falling due within one year	
	This year	Last year
	£	£
Accruals and deferred income	252	783
Taxation and social security	1,148	291
Total	1,400	1,074

Note 11 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	30,000	-
Short term deposits	80,000	-
Cash at bank and on hand	54,599	50,903
Total	164,599	50,903

Note 12 Charity**Funds****Details of material funds held and movements during the CURRENT reporting period**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
EWSL & FISH Coordinator Fund	Restricted	Permission given to use for Food vouchers during Covid restrictions	3,446	-	3,446	-
EWSL training Fund		EWSL activity-balance used for Food vouchers	76		76	-
Halstead Centre update Fund	Restricted	Halstead centre refurbishment	82			82
EWSL Course Fund	Restricted	to provide EWSL courses	1,139			1,139
Van replacement Fund	Restricted	Capital purchase of van	13,809		1,973	11,836
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	773		259	514
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse	1,056		264	792
Project Manager	Restricted	Employment costs		25,736	23,023	2,713
Emergency Covid costs	Restricted	Employment and purchase costs required to meet Covid requirements		2,689	2,689	-
Food purchases	Restricted	Food purchases to cover shortfall in supplies and give additional vouchers to clients		9,725	4,865	4,860
Warehouse Rental	Restricted	Rental costs		13,000	13,000	-
<i>Other funds (balancing figure)</i>	Unrestricted	N/a	53,623	292,133	181,106	164,650
Total Funds as per balance sheet			74,004	343,283	230,701	186,586

Note 12 Charity Funds

Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carry forward £
EWSL & FISH Coordinator Fund	Restricted	Coordinator Funding for EWSL & FISH	6,670	-	3,954	2,716
EWSL Activity Fund	Restricted	EWSL activity	730	-	-	730
FISH Activity Fund	Restricted	FISH activities		849	773	76
Gt Notley Centre opening	Restricted	Gt Notley new centre opening		1,395	1,395	-
Halstead Centre update Fund	Restricted	Halstead centre refurbishment to provide EWSL courses		420	338	82
MENCAP Administrator Fund	Restricted	Administrator and support costs		1,800	661	1,139
Van replacement Fund	Restricted	Capital purchase of van	15,782		1,973	13,809
EWSL equipment fund	Restricted	Capital purchase of equipment for EWSL	1,032		259	773
CCTV Fund	Restricted	Capital purchase of CCTV for warehouse		1,320	264	1,056
<i>Other funds (balancing figure)</i>	Unrestricted	N/a	39,101	163,172	148,650	53,623
Total Funds as per balance sheet			63,315	177,956	167,267	74,004

Note 13 Fund reconciliation

		Balance 1st April 2020 £	Income £	Expenditure £	Balance 31st March 2021 £
Unrestricted Fund		53623	292133	181107	164649
Restricted Fund	Revenue	5516	51150	47357	9309
	Capital	14865		2237	12628
		20381	51150	49594	21937

Unrestricted Fund: This is available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted Funds: These are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

Note 14 Transactions with trustees and related parties

In the period the charity has not paid any trustee remuneration and benefits.

	This year	Last year
Payments made	-	£ 2389

Trustees' expenses

In the period the charity has not paid any trustee expenses

	This year	Last year
Expenses reimbursed	-	£ 50

Transaction(s) with related parties

There have been no transactions with related parties in the period covered

