



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 30 th Oct 2021) Jonathan Cherney Denison Cross Margaret Ann Drewett Lisa Margaret Scott John Edward Vandome Robert Wakeman Graham Charles Pateman (appointed 19 th 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

			This Year Restricted funds			Last Year
	Notes	Unrestricted Funds	Revenue	Capital	Total	Total
		£	£	£	£	£
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	<u>281,849</u>	<u>24,442</u>	<u>0</u>	<u>306,291</u>	<u>343,283</u>
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		<u>218,696</u>	<u>20,817</u>	<u>9,121</u>	<u>248,634</u>	<u>230,701</u>
Net Income/(Expenditure)		63,153	3,625	-9,121	57,657	112,582
Transfers between Funds						
		0	-6,884	6,884	0	0
		<u>63,153</u>	<u>-3,259</u>	<u>-2,237</u>	<u>57,657</u>	<u>112,582</u>
Reconciliation of funds						
Total Funds brought forward		164,650	9,308	12,628	186,586	74,004
Total Funds carried forward	12	<u>227,803</u>	<u>6,049</u>	<u>10,391</u>	<u>244,243</u>	<u>186,586</u>

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
		281,490	24,442	305,932	343,283
Charitable activity	Fund raising activities	0	0	0	0
Other	Investment Income	359	0	359	0
TOTAL INCOME		281,849	24,442	306,291	343,283

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	33,501	27,530

	This year £	Last year £
Amount paid to key management personnel	24,755	24,539

	This year	Last year
Average head count for the year (WTE)	1.46	1.16

The parts of the charity in which the employees work	Fundraising Charitable Activities		
		1.46	1.16
	Total	1.46	1.16

Defined Contribution Pension Scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	539	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	431	108

7) Tangible fixed assets

	(a) Cost or valuation		
	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
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>

	(b) Depreciation and impairments		
Basis Rate	SL over 9 years	SL 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>1,782</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>3,727</u>	<u>3,055</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>1,520</u>	<u>1,400</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
Other funds (balancing figure)	Unrestricted		164,650	281,849	218,696	227,803
Total Funds as per balance sheet			186,586	306,291	248,634	244,243

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
Other funds (balancing figure)	Unrestricted	N/a	53,623	292,133	181,106	164,650
Total Funds as per balance sheet			<u>74,004</u>	<u>343,283</u>	<u>230,701</u>	<u>186,586</u>

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