



**BRAINTREE AREA FOODBANK LTD**  
**TRUSTEES ANNUAL REPORT AND ACCOUNTS**  
**YEAR ENDED**  
**31<sup>ST</sup> MARCH 2025**

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





## Financial Statements

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## Braintree Area Foodbank Limited

### Charity Reference and Administrative Details

#### Year ended 31<sup>st</sup> 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 31<sup>st</sup> March 2025**

The Trustees present their report and financial statements of the charity for the year end 31<sup>st</sup> 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.

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 31<sup>st</sup> 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

Trustee Name

MALCOLM SEWARD

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 31<sup>st</sup> 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

A handwritten signature in black ink that reads "Mark Pearson".

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

Date 10<sup>th</sup> November 2025

**Statement of Financial Activities (including summary Income and Expenditure Account)**
**Year Ended 31<sup>st</sup> March 2025**

	Notes	2025			2024
		Unrestricted Funds	Revenue	Capital	Total
		£	£	£	£
<b>Income from:</b>					
Grants and Donations	3	90,635	165,983	-	256,618
Investment Income	3	15,405	-	-	15,405
Gift Card donations and Gifts in Kind	3,4	7,284	-	-	7,284
Profit on Disposal of Fixed Assets		-	-	-	-
Food & Laundry items donated	3,4	139,193	-	-	139,193
Fund Raising Activities	3	2,471	-	-	2,471
<b>Total Income</b>		<b>254,989</b>	<b>165,983</b>	<b>-</b>	<b>420,972</b>
<b>Expenditure on</b>					
Charitable activities	5,6	76,916	67,301	-	144,217
Food distributed to beneficiaries	5,6	140,113	88,205	-	228,318
Support activities	5,6	48,195	-	3,235	51,430
Fund raising activities		-	-	-	-
<b>Total Expenditure</b>		<b>265,224</b>	<b>155,506</b>	<b>3,235</b>	<b>423,965</b>
<b>Net Income/(Expenditure)</b>		<b>(10,236)</b>	<b>10,477</b>	<b>(3,235)</b>	<b>(2,993)</b>
<b>Transfers between Funds</b>		<b>(10,236)</b>	<b>10,477</b>	<b>(3,235)</b>	<b>(2,993)</b>
<b>Reconciliation of funds</b>					
Total Funds brought forward		365,512	55,009	10,964	431,485
<b>Total Funds carried forward</b>	<b>13</b>	<b>355,276</b>	<b>65,486</b>	<b>7,729</b>	<b>428,492</b>

**Balance Sheet**  
**Year Ended 31<sup>st</sup> March 2025**

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	7/14				
Unrestricted Funds		32,578		31,312	
Restricted Funds		7,729	40,307	10,964	42,276
<b>Current Assets</b>					
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
<b>Net Assets</b>			<u>428,492</u>		<u>431,485</u>
<b>Charity Funds</b>	12,13				
Unrestricted Funds		355,276		365,512	
Restricted Funds		73,215		65,973	
<b>Total Charity Funds</b>			<u>428,492</u>		<u>431,485</u>

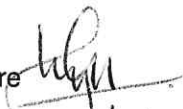
The Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The Members have not required the Company to obtain an audit of its financial statements for the year ended 31<sup>st</sup> 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: Lynette Hopkins

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

**Notes to Financial Statements**  
**Year Ended 31<sup>st</sup> 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	Total
<b>Donations</b>	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
		<u>237,113</u>	<u>165,983</u>	<u>403,096</u>	<u>514,647</u>
<b>Charitable</b>	Fund raising activities	<u>2,471</u>	<u>-</u>	<u>2,471</u>	<u>-</u>
<b>Other</b>	Investment Income	<u>15,405</u>	<u>-</u>	<u>15,405</u>	<u>9,762</u>
<b>TOTAL INCOME</b>		<u>254,989</u>	<u>165,983</u>	<u>420,972</u>	<u>524,409</u>

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	-	-
		<u>146,478</u>	<u>159,608</u>

Accounting policies for donated goods and services are described above.

**Note 5) Expenditure on charitable activities**

	2025		2024	
	Unrestricted	Restricted	Total	Total
<b>Expense on raising funds</b>				
Staging fundraising events	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>Expenditure on charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025 Total</b>	<b>2024 Total</b>
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	-
	<b>213,794</b>	<b>158,741</b>	<b>372,535</b>	<b>365,641</b>
<b>Support costs</b>				
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
	<b>51,430</b>	<b>-</b>	<b>51,430</b>	<b>41,246</b>
<b>Total Expenditure</b>	<b>265,224</b>	<b>158,741</b>	<b>423,965</b>	<b>406,887</b>

**Note 6) Details of certain types of expenditure**

**Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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	-	-
<b>Total staff costs</b>	<b>76,959</b>	<b>57,850</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amount paid to key management personnel</b>	<b>33,801</b>	<b>32,935</b>

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

		2025	2024
Amount of contributions recognised in the SOFA as an expense		£	£
		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 <sup>st</sup> April 2024	32,530	9,746	42,276
Net book value at 31 <sup>st</sup> 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
	<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 31<sup>st</sup> 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
<b>Total Funds as per balance sheet</b>			<b>431,485</b>	<b>420,972</b>	<b>423,965</b>	<b>428,492</b>

**Note 12) Charity Funds**

**Details of material funds held and movements during the reporting period to 31<sup>st</sup> 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	-
Baintree District Council Cost of Living Fund	Restricted	Capital purchases for 6 Market Street and Community Office	-	6,309	1,262	5,047
Baintree 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
<b>Total Funds as per balance sheet</b>			<b>313,963</b>	<b>524,409</b>	<b>406,887</b>	<b>431,485</b>

**Note 13)**

**Fund Reconciliation**

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

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

**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
	£	£
<b>Expenses reimbursed</b>	-	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.