

EASTBOURNE FOODBANK

England & Wales · Charity number 1149902

Details

| | |
|----------------|---|
| Status | Registered |
| Legal form | Charitable company |
| Company number | 08300396 |
| Registered | 2012-11-26 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Unit 3 55 Brampton Road Eastbourne BN22 9AF |
| Phone | 01323409925 |
| Email | info@eastbourne.foodbank.org.uk |
| Website | www.eastbourne.foodbank.org.uk |

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") FOR THE PUBLIC BENEFIT ARE THE PREVENTION OR RELIEF OF POVERTY IN EASTBOURNE, EAST SUSSEX AND THE SURROUNDING AREAS BY PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN NEED WHICH THEY WOULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Prevention and relief of poverty in Eastbourne, East Sussex and the surrounding area by providing items and services to individuals in need which they would not otherwise afford through lack of means. This is achieved mainly through the provision of 3 days food, clothing & signposting to services.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- East Sussex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|------------|-----------|
| 2025-12-31 | £864,558 | £1,109,330 | £803,029 | 18 |
| 2024-12-31 | £1,202,329 | £1,107,034 | £1,047,801 | 17 |
| 2023-12-31 | £1,073,426 | £977,540 | £952,506 | 15 |
| 2022-12-31 | £1,117,311 | £950,364 | £856,620 | 14 |
| 2021-12-31 | £732,492 | £635,143 | £689,673 | 9 |

Trustees

| Name | Role | Appointed |
|-----------------------|-------|------------|
| Adrian Butcher | Chair | 2021-04-12 |
| Alison Whitby | | 2023-11-20 |
| Caroline Kelly | | 2022-11-22 |
| David Scott-Ralphs | | 2023-11-20 |
| James Richard Rowe | | 2023-11-20 |
| Jayne Rice-Oxley | | 2019-09-23 |
| Timothy Coleman | | 2023-11-20 |

EASTBOURNE FOODBANK

England & Wales - Charity number 1149902

Accounts



Eastbourne
Foodbank
Together with Trussell

Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Financial Statements for the Year Ended 31 December 2025



Head Office & Warehouse : Unit 3 . 55 Brampton Road . Eastbourne . BN22 9AF
Registered charity in England & Wales : 1149902 Registered Company : 08300396

Eastbourne Foodbank
Annual Report and Financial Statements
for the Year Ended 31 December 2025

Contents

| | Page |
|-----------------------------------|---------|
| Trustees' Annual Report | 1 - 20 |
| Independent Examiner's Report | 21 |
| Statement of Financial Activities | 22 |
| Statement of Financial Position | 23 |
| Statement of Cash Flows | 24 |
| Notes to the Financial Statements | 25 - 38 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Legal and Administrative information

Legal Status

Eastbourne Foodbank is a company limited by guarantee, incorporated on 20 November 2012. It is registered in England and Wales, company number 08300396. The company does not have a share capital and the liability of each member is limited to £10.

Eastbourne Foodbank is a charity, registration number 1149902.

Trustees

Adrian Butcher (Chair)
Tim Coleman
Caroline Kelly
Jayne Rice-Oxley
Jim Rowe
David Scott-Ralphs
Alison Whitby
Robert Wilkinson (Resigned July 2025)

Senior Management Team

| | |
|------------------|--|
| Jess Holliday | Chief Executive Officer and Company Secretary |
| Jules Blagbrough | Fundraising Manager |
| Freya Brooks | Satellite Support Manager |
| Debbie Canning | Advice Centre Manager |
| Juliet Mead | Community Development & Communications Manager |
| Mark Titherly | Warehouse and Distribution Manager |

Main Locations

Principal location for correspondence and communications

Unit 3, 55 Brampton Road, Eastbourne, East Sussex BN22 9AF

Main location for Financial Inclusion and Debt Advice

42 Grove Road, Eastbourne, East Sussex BN21 4TY

Registered Office

Chantry House, 22 Upperton Road, Eastbourne, East Sussex BN21 1BF

Independent Examiner

John Caladine
Chantry House, 22 Upperton Road, Eastbourne East Sussex BN21 1BF

Bankers

Lloyds Bank Plc, Terminus Road, Eastbourne, East Sussex BN21 3AH

Solicitors

McCarthy Webb, 21 Wish Road, Eastbourne, East Sussex BN21 4NX

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2025, together with the financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty in Eastbourne and the surrounding areas by providing items and services to individuals in need, which they would not otherwise be able to afford through lack of means, and to fulfil such other purposes, which are exclusively charitable, according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees review the aims, objectives and activities each year. This review looks at what was achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people they were set up to help. The review also helps Eastbourne Foodbank to ensure the aim, objectives and activities remain focussed on the stated purposes, and planned activities contribute to the aims and objectives the trustees have set.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 20th November 2012, and governed by its Memorandum and Articles of Association. The trustees are members of the company and guarantee to contribute £10 each in the event of winding up.

The charity is governed by the Board of Trustees who are recruited and appointed for the skills and experience that they may offer in contributing to the governance of the charity. Trustees must accept and support the Objects set out in the Articles of Association of the charity. Trustees are elected by the existing Board of Trustees, appointed by majority vote and are subject to periodic retirement and reappointment by rotation. The Board meets at least quarterly and appoints individual trustees to oversee specific areas of Eastbourne Foodbank's operations, including leadership, employment, health and safety, building fabric and use, and finance. Aims, strategies and policies for meeting the charity's responsibilities and objectives are agreed and reviewed regularly.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Adrian Butcher (Chair)

Tim Coleman

Caroline Kelly

Jayne Rice-Oxley

Jim Rowe

David Scott-Ralphs

Alison Whitby

Robert Wilkinson (Resigned July 2025)

None of the trustees has any beneficial interest in the company.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Structure, governance and management (continued)

The Trustees ensure the induction and training of new trustees, including providing each trustee with a copy of the governing documents Memorandum and Articles of Association; the most recent annual report and accounts; a copy of policies and appropriate Charity Commission publications. New trustees are made aware of the organisation structure of management, employees and departmental responsibilities and are given the opportunity to meet members of the management team to be apprised of matters of current activities and especially in the area of particular interest to each trustee.

The trustees appoint a finance sub-committee, consisting of trustees, to propose and keep under annual review; a salary structure, covering all employees; the reserve policy; investment policy; internal control policy; and other financial controls. Application of individual employee appointments to specific pay points within the salary structure are proposed by the Chief Executive, reviewed by the finance sub-committee, and ratified by the Board of Trustees. The specific pay point for the Chief Executive is agreed, in their absence, by the Board of Trustees.

The trustees also appoint a people sub-committee, consisting of trustees, to propose and keep under annual review: the paid staffing structure and recruitment of senior staff members; the staff Wellbeing policy; matters of HR concern raised by the Chief Executive; the annual Health & Safety audit report from Croner and the relationship and effectiveness of the service provided by Croner.

Jess Holliday is the Company Secretary and is employed as the Chief Executive Officer, responsible for the day-to-day running of the charity, together with a Senior Management Team, the members of which are set out on page 3.

The senior managers meet fortnightly and deal with the planning, implementation, review and day-to-day management and running of the activities. Senior managers report to the trustees on the progress of activities, performance results and plans.

Network Bodies

Eastbourne Foodbank continues to be a member of Trussell (charity 1110522 and company 05434524 (England and Wales)), a national support group for local foodbanks. Active membership of this body provided a wide forum for the exchange of information, training and support at local and national level. No external party, including Trussell took decisions or had voting rights in the governance of Eastbourne Foodbank.

A personal message from the Chair of trustees

People are often an organisation's biggest asset. That's certainly true of Eastbourne Foodbank where we are blessed to have an outstanding staff team and wonderful volunteers all led by our inspirational chief executive, Jess Holliday. In addition, I have the privilege of leading a talented and committed board of trustees whose expertise I value greatly. And we are ever thankful to the trusts, churches, community groups, companies and of course the wonderful people of Eastbourne. Your generosity provided 18,551 food parcels and enabled us to provide specialist, life-changing money advice to 900 people. If 2024 was a year of transition, with a new CEO and a revamped board, then 2025 was a year of consolidation. But we have not stood still. Instead we have been evolving, looking to improve the way we support our clients and researching how we can broaden our funding, and all this against a background of tough economic times. I would like to thank everyone for their support in 2025.

Thousands of people are helped by Eastbourne Foodbank – and we could not do that without our staff, volunteers and supporters. From the bottom of my heart, thank you.

*Adrian Butcher
Chair of Trustees
January 2026*

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Achievements and performance:

Welcome to Eastbourne Foodbank's Annual Report 2025, where we share some of the highlights of our incredible journey of creating change over the past year.



Our vision, mission and values:

Our **vision** is to create an inclusive Eastbourne where everyone has what they need.

Our **mission** is to provide emergency food to people who are experiencing financial crisis, supporting them to flourish, both by maximising their individual and family incomes and by building the community's resilience.

We hold hope for a time when:



Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

We remain actively and intentionally curious about the drivers and effects of poverty in our town and across the country. We research, gather and share evidence with decision-makers to advocate for the local and national policies which lived and learnt experience partners identify will relieve the pressures on low-income households.

We collaborate extensively with local partners, sharing our efforts and expertise and ensuring resources are used to maximum effect in Eastbourne.

All our work is planned through our values JUSTICE, DIGNITY, COMMUNITY & COMPASSION, and is delivered through the following projects:

- 1) Five foodbank satellites situated across the town
- 2) In-house welfare rights and debt advice service
- 3) Baby Basics, providing essential items for babies, toddlers and new parents
- 4) Warehouse and distribution centre, co-ordinating the collection, sorting and distribution of donated goods.
- 5) Community development and power-building, working with clients and communities to improve lives.
- 6) Central services, providing the financial management, volunteer support, IT and other infrastructure needed to ensure our services are run smoothly and safely.

A story from our foodbank:

Mike was in his seventies when he started coming to the foodbank because he and his wife got into financial difficulties due to a significant rise in the cost of rent.

Mike began working with our senior Advocacy officer, who supported him to calculate that he and his wife were entitled to Pension Credit, and to Attendance Allowance for his disabled wife. Our senior Advocacy officer was able to help Mike apply for these benefits.

For the next few weeks, while Mike was waiting for the benefits to be awarded, he needed to continue to use the foodbank. He visited on a weekly basis, collecting the food the couple needed to put meals on the table, and the essential toiletries they needed such as soap, shampoo and toilet paper.

A cooking group was being run at the foodbank, with people who were using the foodbank cooking and sharing recipes and tips for cooking on a really tight budget using foodbank ingredients. Gradually, week-by-week, Mike got to know the other people in the cooking group. He wasn't a confident cook himself, but he helped out with serving the prepared food to people in the community cafe, and the washing up. He found himself laughing, chatting and eating with a whole new group of friends.

After several weeks, Mike took his wife's delicious corned beef hash recipe into the foodbank, and the cooking group cooked and ate it together. The Pension Credit and Attendance Allowance came through, and Mike no longer needed to use the foodbank.

Keen to 'give something back', he and his wife started to volunteer at the cooking club, feeling a new sense of purpose and belonging as they worked alongside friends and colleagues of different ages and from all walks of life.

We made a film of Mike's story for our Christmas appeal, which you can watch here:

<https://www.youtube.com/watch?v=QY8MLmn72lk>

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

News from our projects in 2025:

'Thank you for giving respect and dignity.' (Eastbourne Foodbank client)

During 2025, local need for emergency food, debt and welfare benefits advice and baby and toddler items remained urgent and compelling. Due to the extraordinary generosity of the people of Eastbourne we have, once again, been able to meet people's crisis needs. We have also focussed on building individual and community resilience through our advice work, Baby Basics and collaborative work with local agencies.

Eastbourne as a town is more deprived than 68% of local authority districts in England. We operate five foodbank satellites across the town in the areas of highest deprivation, four of which are in the most deprived decile in England. Our welfare benefits and debt advisors offer pop-up advice alongside emergency food in four of the satellites.

At the satellites we offer three days' emergency food, a community café and drop-in advice:

At the satellites, we have provided a full offer of emergency food five times a week, for 52 weeks of the year, closing only on bank holidays. We have provided 18,551 food parcels and have continued to review and adapt our offer to ensure people have the most dignified possible experience. Food is laid out on trestle tables and clients are not told how much they are entitled to, but are instead invited to *'take what they need and leave what they don't'*.

We have co-designed and introduced a new triage system this year, with new clients having full information and choice about how they want to engage with our service. People can now choose to: engage with our advice service when they're ready to, simply have emergency food vouchers (up to three vouchers in six months) if their crisis is very short-term and uncomplicated, or to come with a referral from another agency.

'Thank you for not letting me go to bed on an empty tummy.' (Eastbourne Foodbank client)

We also provide home deliveries to people who are not able to leave their home. Wherever it's possible for people, we invite them to attend one of our satellites. At the satellite, people can choose the food they prefer, have a cup of tea and a friendly chat, and see our welfare benefits and debt advice and the multiple co-locating agencies who offer their specialist support at our foodbank satellites. We ensure our sites are accessible, with small, quiet spaces available for those who need an adjusted offer.

Our advice and debt service maximises people's incomes and lifts people out of poverty:

We now also operate a standalone Advice Café in Langney, where people are invited to drop in, have a cup of tea and a chat. Two welfare benefits advisors and a specialist debt advisor are available at this quiet space to give brief or more in-depth advice, as needed. Our Langney foodbank satellite runs on the same day and on the same road as the Advice Café, with a full food offer.

In 2025, this new, dual-site offer has given 290 people the opportunity to access the advice they need, without any pressure or worry that the food they need (such as a specific, favourite cereal they are really hoping to get for their children) will run out if they spend time working with an advisor.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

The Advice and Debt team has also worked with clients at each of the other satellites and at the town centre Advice centre. The team has worked with around 900 people, and supported clients to make financial gains of £165,000, write off £39,000 of debt, and secure benefits and grants to the value of almost £633,000.

'Great being able to talk to people in the same boat as myself, getting a drink and something to eat, Also great help with the foodbank staff with regards finances.' (Eastbourne Foodbank client)

At Baby Basics we ensure every Eastbourne baby can have the essential items they need:

In our Baby Basics project, eight volunteers and one paid staff member have fulfilled 330 referrals this year - work which has supported a total of 527 Eastbourne children and their families. All in all, more than 2,000 essential toiletry items, 70 Moses baskets for newborns (compared to 51 in 2024) and a multitude of buggies, toys, books, blankets, nappies and changing bags have been given out to parents who are often young teenagers and often don't have family or a support network around them.

We estimate that 10,000 items of pre-loved clothing, all washed, ironed and folded with love and care by our volunteers, have been provided by Baby Basics to 0 – 5 year olds this year.

'I loved bringing back the newborn buggy you'd given me when Siddie had got too big for it, and you gave me the toddler size. Siddie's buggy went to another baby! which was brilliant' (Baby Basics client)



One of the 70 Baby Basics Moses basket starter kits we provided!

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Our warehouse and distribution service collects and delivers, and supports the community food network:

In the warehouse, 45 volunteers and two paid members of staff work across five days a week. During 2025, the team has collected, weighed in, sorted, categorised, date ordered and shelved 125 tonnes of donated food. We have prioritised making sure nothing goes to waste, and have supported the local food network of fridges and pantries by sharing and transporting surplus food.

Our eight volunteer delivery drivers have collected food, toiletries and toys from the 45 collection points, including supermarkets, schools, gyms, churches and the mosque, around the town. They have also delivered food parcels to people who are unable to get out of the house or travel to the satellites.

We have offered weekly inclusive volunteering opportunities to students from two local specialist provision (SEND) schools, and have hosted educational visits, with quizzes, colouring and games, from community children's groups including infant and junior School Councils, Cubs, Brownies and Scouts.

We work in our communities to hear stories, build power and take action:

Our Community Development project has been working to shift power to people who are using our foodbank. Through our pop-up, client-led weekly cooking group, we have created an environment where clients teach, nurture and encourage each other, provide mutual emotional support and build community connections.



Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

This year, we have also worked to enable volunteers to participate in a national Lobby Day at Parliament, where a young person volunteer with lived experience of poor mental health spoke to our MP on behalf of all our foodbank clients.

Through our *Eastbourne Together* initiative, we have also brought together more than 100 organisations, including lived experience partners, businesses, faith groups, schools, charities, public services and grassroots organisations to find routes to a shared vision for sustained community resilience in Eastbourne.

'I think one of the great strengths of the Foodbank is the culture of inclusivity, friendliness and sincerity and to note this is real and meaningful – it isn't just fine words in a policy statement.
(Eastbourne Foodbank volunteer)

Underpinning all this is the responsibility to ensure we use the generous donations of food and money we receive to achieve the greatest impact. These donations change the lives of people living with poverty in Eastbourne. We feel such gratitude to our donors, and are rigorous in making sure every last tin of tomatoes and every single penny is used wisely and without waste.

'All I can say is that we are lucky enough never to have experienced hunger in the way that your clients do and we are also fortunate enough to be able to help. While provision of food to those in need is clearly your main function, what you are doing extends to sustenance in the way that you are helping your clients to find their way out of absolute poverty. (Foodbank donor)

1. Fundraising Activities & Performance

Eastbourne Foodbank is committed to the very highest standards of ethical fundraising and ensures all campaigns are transparent and respectful of donors. **This includes ensuring that no undue pressure is placed on anyone to give, all funds raised are used for the purposes communicated and fundraising is always legal, open, honest and respectful.**

Beachy Head Marathon/Half marathon/10k

A team of 15, comprising staff and volunteers, participated in these local events. The team acted in accordance with our fundraising guidelines, raising a total of £3,344. We are grateful to the organisers and the community for supporting this in-aid-of activity.

Be the Life Changer 2025 Christmas Appeal

Our Christmas appeal was launched to fund essential emergency food, Baby Basics support, debt advice and welfare support. The campaign was promoted through official channels, ensuring clear messaging regarding how donations would be used. A total of £28,624.43 was raised through the campaign.

2. Approach to Fundraising Management & Compliance

Throughout 2025, our fundraising was overseen by a specialist Fundraising Manager working within the central services team to ensure sustainable financial growth, primarily through trust, grant, and foundation applications.

Compliance and stewardship

- The Fundraising Manager is responsible for ensuring all activities align with the Code of Fundraising Practice and for maintaining high standards of donor stewardship. This includes ensuring donors receive timely thanks, clear information and reassurance that data is handled responsibly. We do not engage in cold calling or door-to-door fundraising.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

- The Fundraising Manager works closely with Finance to ensure accurate reporting, compliance with grant conditions and timely submission of monitoring reports.
- In November 2025, the Fundraising Manager delivered new Fundraising Code of Practice compliance training to the CEO and Board of Trustees, strengthening organisational understanding of the legal and ethical requirements that underpin all fundraising.

Data-Driven Approach

- Fundraising applications and appeals are informed by internal data and insights from frontline staff and volunteers, ensuring fundraising accurately reflects local need and demonstrates the impact of donors' support and the lasting, positive outcomes on our clients.

Volunteers

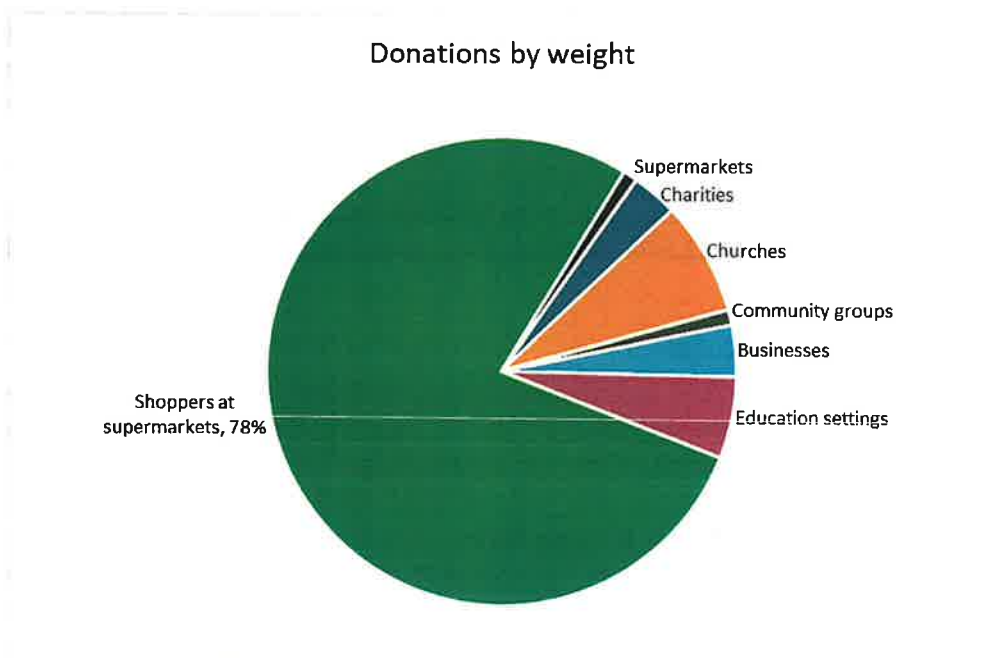
- All volunteers involved in fundraising activities are briefed to act in a legal, open, honest, and respectful manner, in line with the Code of Fundraising Practice.



2025 in numbers:

Donations:

Total stock of food which was distributed from the warehouse during the year: 131 tonnes
(See notes to the Financial Statements, note 3, p30 *Gifts in Kind*)



We are extremely grateful to churches, schools, small businesses, individuals and groups in Eastbourne who regularly support our work by donating money, food and other household products. We are privileged to have the opportunity to give talks and to share our vision and mission in groups, prayer meetings, classes, whole school assemblies and to our charity and social enterprise colleagues across the town. The warm welcome we receive encourages us and sustains our hope for a better future together.

Eastbourne Foodbank

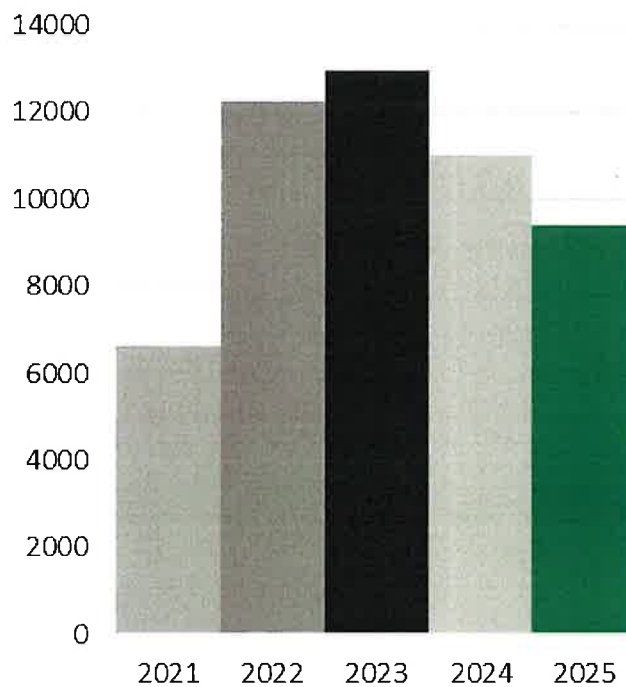
Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

The number of occasions when people found themselves needing to use the foodbank:

The number of food parcels we provided in 2025 was 18,551.

This is a decrease of more than 18% on the previous year. We believe our focussed and rigorous work to support clients up and out of poverty through welfare rights and debt advice, budgeting conversations and joint working, excellent communication and physical co-location with relevant specialist services has delivered this decrease in demand throughout 2025.

Total vouchers annually

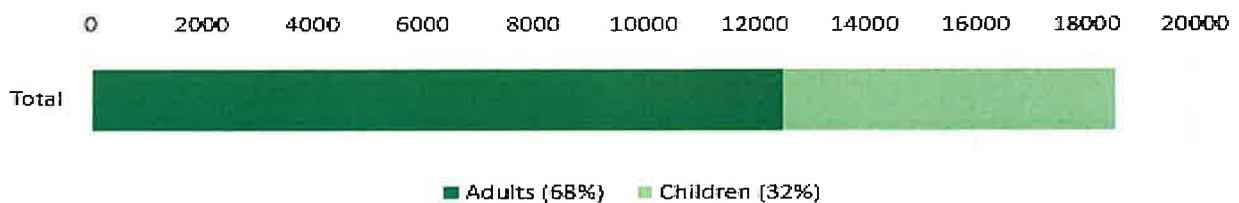


Numbers of adults and children accessing Eastbourne Foodbank during 2025:

Number of adults accessing Eastbourne Foodbank in 2025: 12,536

Number of children accessing Eastbourne Foodbank in 2025: 6,015

Adults and children accessing Eastbourne Foodbank



Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Referral teams we work with:

171 agencies (including our internal teams) referred clients to us in 2025. The top 20 referring agencies by number of fulfilled vouchers issued, with the total number of people receiving food, are listed below.

| Referral agency | Total number of fulfilled vouchers issued | Total number of people receiving food |
|---|---|---------------------------------------|
| Eastbourne Foodbank internal | 6570 | 13248 |
| Eastbourne Probation (<i>National probation system</i>) | 350 | 431 |
| CGL (<i>STAR drugs and alcohol service</i>) | 242 | 280 |
| Southdown & Rough Sleepers Initiative (<i>Housing support</i>) | 195 | 222 |
| East Sussex County Council Children's Services (<i>Eastbourne Family Support Teams</i>) | 156 | 515 |
| Matthew 25 Mission (<i>Keyword, food and outreach service</i>) | 132 | 188 |
| Citizens Advice Eastbourne | 126 | 204 |
| BHT (<i>Brighton Housing Trust</i>) | 88 | 153 |
| Bridge Project (<i>Supported accommodation</i>) | 84 | 94 |
| Seaside Medical Centre | 81 | 131 |
| East Sussex Wellbeing & Employment Service | 72 | 115 |
| Assessment & Treatment Centre (<i>Specialist mental health service</i>) | 64 | 87 |
| East Sussex County Council Children's Services (<i>Early Help Keyword</i>) | 54 | 176 |
| Victoria Medical Centre | 50 | 81 |
| Health Visitors | 48 | 179 |
| Build on Belief – Recovery Café (<i>Substance use support service</i>) | 47 | 49 |
| Brighton Women's Centre (<i>Accommodation and safe space support service</i>) | 46 | 78 |
| East Sussex County Council Children's Services Duty & Assessment Team and Multi-Agency Safeguarding Hub West (<i>Social work</i>) | 35 | 98 |
| Eastbourne & Lewes Borough Council (<i>Housing needs</i>) | 30 | 35 |
| Ocklynge Junior School | 28 | 116 |

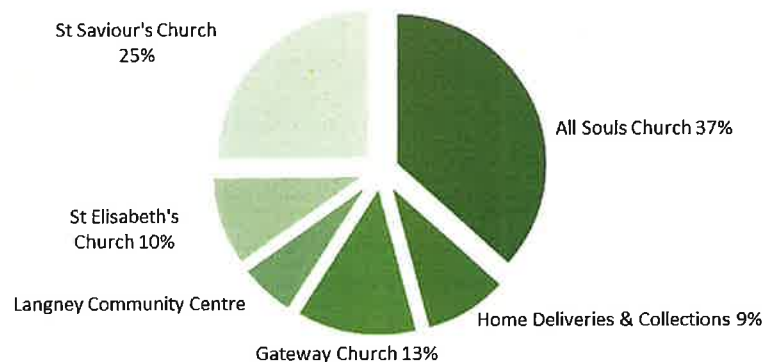
Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Activity across our satellites:

| Foodbank Satellite | Service offered to clients | No of vouchers fulfilled | Adults | Children | Total |
|-------------------------------|--|--------------------------|---------------|--------------|---------------|
| All Souls Church | Choose your own food Advice Café | 3,464 | 4,720 | 2,225 | 6,945 |
| Brampton Road Home deliveries | Home delivery by volunteers | 856 | 1,055 | 545 | 1,600 |
| ESCC Emergency Duty Team | Out of hours emergency food | 13 | 15 | 2 | 17 |
| Gateway Church | Choose your own food Advice Café | 1,226 | 1,698 | 888 | 2,586 |
| Langney Community Centre | Choose your own food Cafe | 575 | 810 | 535 | 1,345 |
| St Elisabeth's Church | Choose your own food Advice Café | 931 | 1,295 | 693 | 1,988 |
| St Richard's Church | Advice Café | 6 | 7 | 6 | 13 |
| St Saviours Church | Choose your own food Advice | 2,376 | 2,936 | 1,121 | 4,057 |
| Total | | 9,447 | 12,536 | 6,015 | 18,551 |

Vouchers fulfilled



Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Reasons people come to foodbank (this often includes more than one reason):

| Crisis | No of Vouchers fulfilled | Adults | Children | Total people |
|--|--------------------------|---------------|--------------|---------------|
| Rising cost of essentials | 4,775 | 6,524 | 3,369 | 9,893 |
| Health Impact | 2,730 | 3,410 | 988 | 4,398 |
| Debt | 1,904 | 2,508 | 1,208 | 3,716 |
| Unexpected expense | 889 | 1,267 | 643 | 1,910 |
| Insecurely housed | 703 | 886 | 304 | 1,190 |
| Benefit delay | 477 | 612 | 266 | 878 |
| Unemployment following work | 921 | 1,189 | 475 | 1,664 |
| No recourse to public funds immigration | 309 | 482 | 368 | 850 |
| Delayed income | 739 | 917 | 437 | 1,354 |
| Cost of dependants increased | 322 | 576 | 707 | 1,283 |
| Benefit changes (reductions, deductions & sanctions) | 328 | 420 | 235 | 655 |
| Domestic abuse | 138 | 151 | 116 | 267 |
| Total | 14,235 | 18,942 | 9,116 | 28,058 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

THANK YOU to our financial supporters:

A thank you banner made by Eastbourne Foodbank clients at All Souls satellite tells us how much people using the foodbank appreciate the love and care extended to them by our donors.



Making a regular donation is one of the most effective ways of supporting our work. We are deeply grateful to the 250 people who support us month after month. Your commitment and generosity help us plan for the future and deliver more impactful services.

We are also extremely privileged to have worked with more than 135 volunteers during the year, and are grateful to everyone who has supported the Foodbank with their precious time and energy.

Your support has helped us collect, sort and distribute food; hear, see and understand first-hand the pressures our communities are experiencing; run cooking groups alongside others using the foodbank; deliver debt and medical benefits advice; raise more funds, and design educational money activities for schoolchildren. The frequency and duration of volunteer contributions can be quantified as approximately 21,000 hours, with an estimated valuation of £257,000 (based on three hours per week paid at National Living Wage).

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Our work is also supported by the encouragement and friendship of many people across the town who are unable to donate, but who share our message and cheer us on in our efforts to relieve poverty in Eastbourne. Thank you for standing alongside us and helping us to change attitudes, inspire people and hold hope for the community.

Our wonderful financial supporters include:

| | |
|-----------------------------------|--|
| Airtrace Sheet Metal Ltd | Mitchell Design & Construction Ltd |
| Arundel & Brighton Diocesan Trust | National Lottery Reaching Communities |
| Baby Bank Alliance | Nelson Coffee |
| Bourne Chorus | New Hope Baptist Church |
| Bourne Primary School | People Matter |
| Chalk Cliff Trust | Profile Hair Design |
| Cherry Security Company Ltd | Queen Alexander Cottage Homes (PARCHE) |
| Community Church Eastbourne | Rotary Club Eastbourne AM |
| DB Auto Repairs Ltd | Royal Connaught Lodge 2676 |
| East Dean Book Sharing | S & D Banfield Ltd |
| East Sussex County Council | Skipton Charitable Foundation |
| Eastbourne (Meads) u3a | Society of Friends Eastbourne |
| Eastbourne Borough Council | St Catherines College |
| Ecclesiastical Insurance | St John's Church Meads |
| Edwards Vacuum | St Luke's Community Larder |
| Emmanuel Church | St Nicolas & St Wilfrids Churches |
| The Folkington Trust | Sussex Community Foundation |
| Garfield Weston Foundation | Tension Technology International Ltd |
| Gateway Christian Church | The Jerusalem Trust |
| Gather Community Church | The Parish Church of Saint Luke |
| Grove Road Strict Baptist Chapel | The View Hotel |
| Histograngr Ltd | Trinity Church Willingdon |
| John Jackson Charitable Trust | Trussell |
| Living Stones Community Church | Victoria Baptist Church |
| LLoyds Bank Foundation | Willingdon Community Hub Library |
| Micheldene Women's Institute | Zebedees Ltd |

Our plans for 2026:

- 1) To provide crisis food support and resilience-building financial inclusion support to people in Eastbourne
- 2) To work in collaboration with local cross-sector stakeholders to develop effective systems and mitigators which address and decrease the risk of local people having insufficient means to pay for essential items
- 3) To work in collaboration with community food providers towards a time when local people live with food security rather than relying on interventions which address food insecurity
- 4) To deliver activities and share information which supports necessary changes in local and national government policy and inspires changes in our local communities
- 5) To prioritise the financial and emotional health of the organisation as a high-performing anti-poverty charity

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Financial review:

The results for the year ended 31 December 2025 are shown in the attached financial statements. The overall result, including charitable activities and investment income (see page 22), was a deficit for the year of £244,772. This was a planned deficit, resulting from:

- A decrease in donated income: The total income of £864,558, as shown on page 22 and in notes 3, 4, and 5 on page 29, was less than the previous year. Unrestricted donations and gifts, gratefully received from supporters of the charity, totalled £137,243, which was also less than those in the previous year. £2,660 was given for a specified restricted purpose.
- Donations from gifts in kind were lower, shown as income at fair value when distributed, with an equivalent amount recognised as charitable expenses. After adjustment for stock, this is shown in notes 3 and 7 on pages 29 and 30. Income from grants at £335,147 was also lower than the previous year. The trustees are extremely grateful to individuals and organisations who have donated funds during this financial year, including those individuals who wish to remain anonymous.
- Resources expended of £1,109,330 were a little higher than in the previous year. Although a number of costs were reduced during the year, including direct staffing costs, there was an increase in administration costs, and investment in fundraising, as shown on page 22 and in notes 6 to 10 on pages 30 to 32.

The balance sheet showed a net current assets amount of £207,662, as shown on page 23 and in notes 12 to 16 on pages 32 and 33. The net funds included restricted funds of £49,767, as shown on page 23 and in note 18 on pages 34 and 35.

Reserves

The trustees have agreed a reserves policy that identifies three key components:

1. General reserve fund for unexpected underfunding of running costs
2. Future rent fund to meet main warehouse and Grove Road premises lease commitments
3. Employment fund to meet any necessary employment costs

The trustees have, therefore, set a designated reserve fund of £450,000, set aside to meet the charity policy that otherwise unrestricted funds should be maintained at a level equivalent to three to six month's expenditure.

The trustees have agreed to invest £150,000 of reserves in fundraising, of which £137,339 remains at year end. This investment will help us invest in developing new income streams and create a sustainable financial future for the charity.

Finally, a balance of unrestricted funds comprises £17,538, representing the value of fixed assets, and £148,385, representing unrestricted net current assets, as shown on page 23 and in note 21 on page 38.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. A risk register, identifying all potential risks across all of the foodbank activities, is actively discussed at each trustees meeting. Each section is discussed with the relevant senior manager and actions agreed.

During the year cash deposits were invested across a number of financial institutions in line with the Financial Services Compensation Scheme limit of £85,000 for each, using the CAF Charity Deposit Platform, in order to spread the risk, as shown in note 13 on page 33. The trustees are aware that the decision to hold the investments in cash may not provide as great a return as other, higher risk, listed options available.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Foodbank for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

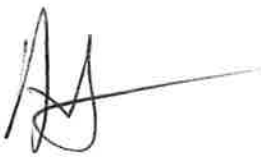
Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.



17 April 2026

Adrian Butcher – Trustee (Chair)

Dated:

Eastbourne Foodbank

Independent Examiner's report to the Trustees of Eastbourne Foodbank

I report to the trustees on my examination of the financial statements of Eastbourne Foodbank (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

17 April 2026

Caladine Limited

Chantry House

22 Upperton Road

Eastbourne

East Sussex

BN21 1BF

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2025

| | Note | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total 2025 £ | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ |
|---|------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 213,667 | 279,329 | 492,996 | 215,055 | 552,303 | 767,358 |
| Donated food and other goods | 3 | 347,000 | - | 347,000 | 393,000 | - | 393,000 |
| Other trading activities | 4 | - | - | - | 3,016 | 9,252 | 12,268 |
| Investments | 5 | 24,562 | - | 24,562 | 29,703 | - | 29,703 |
| Total income and endowments | | 585,229 | 279,329 | 864,558 | 640,774 | 561,555 | 1,202,329 |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 19,407 | 34,510 | 53,917 | 4,417 | 11,317 | 15,734 |
| Charitable activities | 7 | 258,464 | 434,949 | 693,413 | 219,682 | 479,078 | 698,760 |
| Donated food and other goods | 7 | 362,000 | - | 362,000 | 392,000 | - | 392,000 |
| Investment costs | 10 | - | - | - | 540 | - | 540 |
| Total resources expended | | 639,871 | 469,459 | 1,109,330 | 616,639 | 490,395 | 1,107,034 |
| Net incoming/(outgoing) resources before transfers | | (54,642) | (190,130) | (244,772) | 24,135 | 71,160 | 95,295 |
| Gross transfers between funds | 18 | (614) | 614 | - | - | - | - |
| Net income/ (expenditure) for the year / Net movement in funds | | (55,256) | (189,516) | (244,772) | 24,135 | 71,160 | 95,295 |
| Fund balances at 1 January 2025 | | 808,518 | 239,283 | 1,047,801 | 784,383 | 168,123 | 952,506 |
| Fund balances at 31 December 2025 | | 753,262 | 49,767 | 803,029 | 808,518 | 239,283 | 1,047,801 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Eastbourne Foodbank

Statement of Financial Position as at 31 December 2025

| | Notes | 2025 | | 2024 | |
|--|-------|-----------------|----------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Property, vehicle and equipment | 12 | | 17,538 | | 26,688 |
| Investments | 13 | | 577,829 | | 555,838 |
| Current assets | | | | | |
| Stock | 14 | 57,000 | | 72,000 | |
| Trade and other receivables | 15 | 35,837 | | 40,835 | |
| Cash at bank and in hand | | <u>168,991</u> | | <u>467,750</u> | |
| | | 261,828 | | 580,585 | |
| Current Liabilities | 16 | <u>(54,166)</u> | | <u>(115,310)</u> | |
| Net current assets | | | <u>207,662</u> | | <u>465,275</u> |
| Total assets less current liabilities | | | <u>803,029</u> | | <u>1,047,801</u> |
| Income funds | | | | | |
| Restricted funds | 18 | | 49,767 | | 239,283 |
| Unrestricted funds - designated | | | | | |
| Reserve fund | | 350,000 | | 180,000 | |
| Future rent fund | | 50,000 | | 240,000 | |
| Employment reserve | | 50,000 | | 140,000 | |
| Fundraising fund | | <u>137,339</u> | | <u>-</u> | |
| | 19 | 587,339 | | 560,000 | |
| Unrestricted funds - general | | | | | |
| General unrestricted fixed asset funds | | 17,538 | | 26,688 | |
| General unrestricted funds | | <u>148,385</u> | | <u>221,830</u> | |
| | | | 753,262 | | 808,518 |
| Total charity funds | | | <u>803,029</u> | | <u>1,047,801</u> |

The company is entitled to the exemption from audit requirement in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on



17 April 2026

Adrian Butcher – Trustee, (Chair)

Company Registration No. 08300396

Eastbourne Foodbank

Statement of Cash Flows for the Year Ended 31 December 2025

| Note | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Cash flows from operating activities | | |
| Net cash provided by (used in) operating activities | (323,321) | (111,391) |
| Cash flow from investing activities | | |
| Interest received | 24,562 | 29,703 |
| Net cash provided by (used in) Investing activities | 24,562 | 29,703 |
| Change in cash and cash equivalents in the reporting period | (298,759) | (81,688) |
| Cash and cash equivalents at the beginning of the reporting period | 467,750 | 549,438 |
| Cash and cash equivalents at the end of the reporting period | 168,991 | 467,750 |

Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | (244,772) | 95,295 |
| Adjustments for: | | |
| Depreciation charges | 9,150 | 9150 |
| Dividends, interest and rents from investments | (24,562) | (29,703) |
| (increase)/decrease in stock | 15,000 | (1,000) |
| (Increase)/decrease in debtors | 4,998 | (2,365) |
| Increase/(decrease) in creditors | (61,144) | (158,756) |
| (Increase)/decrease in investments | (21,991) | (24,012) |
| Net cash provided by (used in) operating activities | (323,321) | (111,391) |

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Company information

Eastbourne Foodbank is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Allocation between unrestricted and restricted funds is subject to specific conditions by the donor or grant maker as to how they may be used, and in accordance with fundraising applications. Unrestricted income is recognised for general use where there is no other specified purpose.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised on receipt, unless performance conditions require deferral of the amount, or where performance is time related and deferral is pro-rata to the time in each accounting period.

1.5 Volunteers' services

The charity relies enormously on the contribution of unpaid volunteers, but the value, indicated in note 9, of services provided is not incorporated into these financial statements.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

1 Accounting policies (Continued)

1.6 Donated goods and services

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. Donated food for the Foodbank has been measured at £2.77/kg (2024: £2.77/kg). If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The Balance sheet contains the estimated value of food that can be donated and used by the Foodbank. The estimated cost of food is calculated by weight at an average retail cost of £2.77 per kilogram (2024: £2.77 per kilogram).

1.7 Expenditure

Expenditure is recognised in the period in which it is incurred and is reported on an activity basis. The main activity is the Foodbank distribution; whilst costs for the Pathfinder, advocacy and debt advice are shown separately. Costs shared between activities, such as support and governance costs, are apportioned across the activities according to estimated usage and time. Expenditure includes irrecoverable VAT. Gifts of donated food for distribution are recognised as expenditure as soon as the donation is received, subject to stock movement.

Expenditure is allocated to restricted funds by direct attribution to the specific conditions set by the donor or grant maker, including agreed proportions of specific costs, such as salaries.

1.8 Property, vehicle and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are capitalised when costing over £2,000.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|---------------------------------|
| Fixtures, fittings and equipment | at 25% on a straight-line basis |
| Motor vehicles | at 25% on a straight-line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

1 Accounting policies (Continued)

1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlements value. Basic financial assets include trade and other receivables, cash and bank balances. Basic financial liabilities include bank loans measured at transaction price, trade and other payable where trade payables are obligations to pay for goods and services that have been acquired on the ordinary course of operations from supplies.

1.10 Stocks

Stocks comprise food, toiletries and other donated goods, held for distribution by the food bank. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

1.16 Taxation

The entity has charitable status and the trustees believe is exempt from Corporation Tax on the income it has received as it is all for the furtherance of its charitable objects. The charity is not registered for VAT. Accordingly the expenditure in the Statement of Financial Activities includes VAT if charged.

1.17 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the charity without further specified purpose.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

1 Accounting policies (Continued)

1.17 Unrestricted funds (Continued)

The charity operates an unrestricted general fund as oversight for the work of the Foodbank, including the value of fixed assets. Small gifts for projects within the core work are included in the General fund although records are kept to identify these monies.

The charity also maintains a designated reserve fund of £587,339, which was increased in 2025, in accordance with best practice and has set up a designated future rent fund setting aside monies to meet its commitments under operating leases, a general expenditure fund at a level equivalent to three to six month's expenditure, fundraising expenditure and an employment reserve fund to meet staff changes and increasing demands.

Details of the designated funds can be found in note 19 on page 36.

1.18 Restricted funds

Restricted funds are subject to specific conditions set by the donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Details of the restricted funds can be found in note 18 on pages 34 and 35.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

2 Critical accounting estimates and judgements

in the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total 2025 | Unrestricted funds | Restricted funds | Total 2024 |
|---------------------|--------------------|------------------|----------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 137,243 | 2,660 | 139,903 | 153,282 | 39,916 | 193,198 |
| Gifts in kind | 347,000 | - | 347,000 | 393,000 | - | 393,000 |
| Grants receivable | 58,478 | 276,669 | 335,147 | 44,845 | 510,408 | 555,253 |
| Gift Aid receivable | 17,946 | - | 17,946 | 16,928 | 1,979 | 18,907 |
| | <u>560,667</u> | <u>279,329</u> | <u>839,996</u> | <u>608,055</u> | <u>552,303</u> | <u>1,160,358</u> |

Gifts in kind are food donations. These are valued at £2.77 per kilogram, rounded to the nearest £1,000.

| 3 Grants receivable | Unrestricted funds | Restricted funds | Total 2025 | Unrestricted funds | Restricted funds | Total 2024 |
|---------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| National Lottery Reaching Communities | - | 128,042 | 128,042 | - | 166,884 | 166,884 |
| Sussex Community Foundation | 100 | - | 100 | - | 25,400 | 25,400 |
| Trussell | - | 63,780 | 63,780 | 44,845 | 249,775 | 294,620 |
| Eastbourne Borough Council | - | - | - | - | 15,000 | 15,000 |
| East Sussex County Council | 8,378 | 60,859 | 69,237 | - | 29,719 | 29,719 |
| Chalk Cliff Trust | - | 3,750 | 3,750 | - | - | - |
| Southern Co-operative | - | 3,175 | 3,175 | - | 1,750 | 1,750 |
| Sainsburys | - | 500 | 500 | - | 2,000 | 2,000 |
| Garfield Weston Foundation | - | - | - | - | 10,000 | 10,000 |
| Duke of Devonshire Trust | - | - | - | - | 2,500 | 2,500 |
| Asda | - | - | - | - | 400 | 400 |
| Save The Children | - | 2,188 | 2,188 | - | 1,200 | 1,200 |
| Lidl | - | 750 | 750 | - | 780 | 780 |
| The Jerusalem Trust | - | 10,000 | 10,000 | - | - | - |
| The Folkington Trust | 50,000 | - | 50,000 | - | - | - |
| John Jackson Charitable Trust | - | 3,000 | 3,000 | - | - | - |
| Skipton Charitable Foundation | - | 625 | 625 | - | - | - |
| Trusthouse Charitable Foundation | - | - | - | - | 5,000 | 5,000 |
| | <u>58,478</u> | <u>276,669</u> | <u>335,147</u> | <u>44,845</u> | <u>510,408</u> | <u>555,253</u> |

4 Other trading activities

| | Unrestricted funds | Restricted funds | Total 2025 | Unrestricted funds | Restricted funds | Total 2024 |
|--------------------|--------------------|------------------|------------|--------------------|------------------|------------|
| | £ | £ | £ | £ | £ | £ |
| Fundraising events | - | - | - | 3,016 | 9,252 | 12,268 |

5 Investments

| | 2025 | 2024 |
|---------------------|---------------|---------------|
| | £ | £ |
| Interest receivable | <u>24,562</u> | <u>29,703</u> |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

6 Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|------------------------------------|-------------------------|-----------------------|-----------------|-------------------------|-----------------------|-----------------|
| Fundraising and publicity | | | | | | |
| Fundraising costs including salary | 19,407 | 34,510 | 53,917 | 4,417 | 11,317 | 15,734 |

7 Charitable activities

| | Food Distribution £ | Pathfinder £ | Total 2025 £ | Food Distribution £ | Pathfinder £ | Total 2024 £ |
|---|------------------------|-----------------|-----------------|------------------------|-----------------|-----------------|
| Salaries, NIC and pension | 169,227 | 262,868 | 432,095 | 164,756 | 285,784 | 450,540 |
| Food and other purchases | 54,616 | - | 54,616 | 51,544 | - | 51,544 |
| Gifts in kind distributed | 362,000 | - | 362,000 | 392,000 | - | 392,000 |
| Foodbank van expenses | 6,298 | - | 6,298 | 10,266 | - | 10,266 |
| Volunteer expenses and uniform | 168 | - | 168 | 710 | - | 710 |
| Volunteer training | 155 | - | 155 | 404 | - | 404 |
| Volunteer gifts | 168 | - | 168 | 143 | - | 143 |
| Advocacy miscellaneous costs | - | 3,006 | 3,006 | - | 3,415 | 3,415 |
| Rent | 35,000 | 16,099 | 51,099 | 35,157 | 15,660 | 50,817 |
| Light and heat | 3,257 | 2,065 | 5,322 | 2,694 | 1,687 | 4,381 |
| Insurance | 2,410 | - | 2,410 | 2,247 | - | 2,247 |
| Repairs and maintenance | 5,879 | 1,186 | 7,065 | 10,195 | 732 | 10,927 |
| Equipment | 365 | - | 365 | 777 | - | 777 |
| Travel and subsistence | 1,768 | - | 1,768 | 1,289 | - | 1,289 |
| Subscriptions | 759 | 5,672 | 6,431 | 1,289 | 5,623 | 6,912 |
| Depreciation | 9,150 | - | 9,150 | 9,150 | - | 9,150 |
| | 651,220 | 290,896 | 942,116 | 682,621 | 312,901 | 995,522 |
| Share of support costs (see note 8) | 72,947 | 28,452 | 101,399 | 49,150 | 29,860 | 79,010 |
| Share of governance costs (see note 8) | 5,949 | 5,949 | 11,898 | 8,114 | 8,114 | 16,228 |
| Charitable activities and support costs | 730,116 | 325,297 | 1,055,413 | 739,885 | 350,875 | 1,090,760 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 563,413 | 57,051 | 620,464 | 556,851 | 54,831 | 611,682 |
| Restricted funds | 166,703 | 268,246 | 434,949 | 183,034 | 296,044 | 479,078 |
| | 730,116 | 325,297 | 1,055,413 | 739,885 | 350,875 | 1,090,760 |

The Pathfinder activity describes the expanded advocacy, debt advice, financial inclusion and community development activities.

The food distribution and pathfinder activities are shown in project detail in note 20 on page 37.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

| 8 Support costs | Support costs | Governance costs | Total 2025 | Support costs | Governance costs | Total 2024 |
|--|----------------------|-------------------------|-------------------|----------------------|-------------------------|-------------------|
| | £ | £ | £ | £ | £ | £ |
| Salaries, NIC and pension | 88,047 | - | 88,047 | 67,143 | - | 67,143 |
| Employment and training costs | 3,536 | - | 3,536 | 2,211 | - | 2,211 |
| Printing, postage and stationery | 3,897 | - | 3,897 | 3,862 | - | 3,862 |
| Telephone and internet | 3,291 | - | 3,291 | 3,267 | - | 3,267 |
| Computer costs | 2,628 | - | 2,628 | 2,527 | - | 2,527 |
| Independent audit | - | - | - | - | 7,560 | 7,560 |
| Independent examination | - | 3,900 | 3,900 | - | - | - |
| Accountancy | - | 250 | 250 | - | 238 | 238 |
| Payroll fees | - | 1,380 | 1,380 | - | 1,296 | 1,296 |
| Professional indemnity insurance | - | 2,621 | 2,621 | - | 2,010 | 2,010 |
| Governance compliance costs | - | 3,747 | 3,747 | - | 5,124 | 5,124 |
| | 101,399 | 11,898 | 113,297 | 79,010 | 16,228 | 95,238 |
| Analyzed between charitable activities (see note 7) | | | | | | |
| Food distribution | 72,947 | 5,949 | 78,896 | 49,150 | 8,114 | 57,264 |
| Pathfinder | 28,452 | 5,949 | 34,401 | 29,860 | 8,114 | 37,974 |
| (Basis – time taken) | 101,399 | 11,898 | 113,297 | 79,010 | 16,228 | 95,238 |

Details of certain items of expenditure

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Fees for audit of the accounts and other services provided by the independent auditor | | |
| Independent auditor's fees | - | 7,560 |
| Independent examiner's fees | 3,900 | - |
| Accountancy services | 250 | 238 |
| Payroll fees | 1,380 | 1,296 |
| Total fees | 5,530 | 9,094 |

9 Employees

| | 2025 | 2024 |
|---|---------------|---------------|
| | Number | Number |
| Number of employees | | |
| The average monthly number of employees during the year | | |
| Direct charitable (full time and part time) | 14 | 13 |
| Support staff (full and part time) | 3 | 3 |
| Fundraising staff | 1 | 1 |
| | 18 | 17 |

Employment costs

| | 2025 | 2024 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 487,035 | 457,774 |
| Social security costs | 45,105 | 37,185 |
| Other pension costs | 36,925 | 33,476 |
| | 569,065 | 528,435 |

There were no employees whose annual remuneration (excluding employer pension costs and employer National Insurance contributions) was £60,000 or more.

Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to the statement of financial activities in respect of the defined contribution schemes was £36,925, (2024 - £33,476).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

9 Employees (continued)

The charity is grateful for the support of approximately 135 volunteers (not including trustees), who help in the collection and distribution of food and other provisions. The frequency and duration of volunteer contributions can be quantified as approximately 21,000 hours, with an estimated valuation of £257,000.

10 Investment management costs

| | 2025 £ | 2024 £ |
|--------------|-----------|-----------|
| Bank charges | - | 540 |

11 Related party transactions and trustees

Remuneration of key management personnel

The remuneration (including employer pension costs and employer National Insurance contributions) of key management personnel (Howard Wardle, a trustee, as Chief Executive until September 2024 and Jess Holliday deputy Chief Executive until September 2024 and current Chief Executive, was:

| Authority | 2025 £ | 2024 £ |
|--------------------|-----------|-----------|
| Governing document | 58,648 | 96,712 |

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed expenses. No guarantees have been given or received.

12 Property, vehicle and equipment

| | Fixtures, fittings equipment £ | Motor Vehicles £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|---|------------------------|--------------------|--------------------|
| Cost | | | | |
| At 1 January 2025 | 10,155 | 55,734 | 65,889 | 76,039 |
| Additions | - | - | - | - |
| Disposals | (10,155) | - | (10,155) | (10,150) |
| At 31 December 2025 | - | 55,734 | 55,734 | 65,889 |
| Depreciation and impairment | | | | |
| At 1 January 2025 | 10,155 | 29,046 | 39,201 | 40,201 |
| Depreciation charge for the year | - | 9,150 | 9,150 | 9,150 |
| Disposals | (10,155) | - | (10,155) | (10,150) |
| At 31 December 2025 | - | 38,196 | 38,196 | 39,201 |
| Carrying amount | | | | |
| At 1 January 2025 | - | 26,688 | 26,688 | 35,838 |
| At 31 December 2025 | - | 17,538 | 17,538 | 26,688 |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

| 13 Fixed asset investments | 2025 | 2024 |
|-----------------------------------|--------------------|--------------------|
| | investments | investments |
| Cost or valuation | £ | £ |
| At 1 January 2025 | 555,838 | 531,826 |
| Additions | 21,990 | 24,552 |
| Reductions | - | (540) |
| Revaluations | - | - |
| At 31 December 2025 | 577,828 | 555,838 |
| Carrying value | | |
| At 31 December 2025 | 577,828 | 555,838 |
| At 31 December 2024 | 555,838 | 531,826 |

The fair value of investments is determined by reference to the cost at the balance sheet date. Fixed asset investments are currently cash investments, not listed investments, and are not expected to be realised within 12 months of the reporting date.

| 14 Stock | 2025 | 2024 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Stock of food and donated goods | 57,000 | 72,000 |
| | 57,000 | 72,000 |

| 15 Trade and other receivables | 2025 | 2024 |
|---------------------------------------|---------------|---------------|
| | £ | £ |
| Other receivables | 15,207 | 20,237 |
| Prepayments and accrued income | 20,630 | 20,598 |
| | 35,837 | 40,835 |

| 16 Current liabilities | | 2025 | 2024 |
|---|--------------|---------------|----------------|
| Amounts falling due within one year: | Notes | £ | £ |
| Other taxation and social security | | - | - |
| Deferred income | 17 | 48,636 | 106,461 |
| Accruals and deferred income | | 5,530 | 8,849 |
| | | 54,166 | 115,310 |

| 17 Deferred income | 2025 | 2024 |
|---|---------------|----------------|
| | £ | £ |
| Arising from deferred grant income | | |
| At 1 January 2025 | 106,461 | 264,481 |
| Released | (106,461) | (264,481) |
| New deferral | 48,636 | 106,461 |
| Carrying value at 31 December 2025 | 48,636 | 106,461 |

Deferred income consists of grant funds received that include specific timing restrictions for expenditure in 2026. Of the £48,636 total deferred, £20,000 originates from The Garfield Weston Foundation to support core costs in the upcoming year.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

18 Restricted Funds (continued)

Restricted fund descriptions (2025)

Advocacy funds - For the cost of advocacy expenditure. Fund closed.

Big Lottery fund New (salaries) - Grants given for salaries, started in October 2022. An overspend due to salary variations over the period was subsidised from the General unrestricted funds. Fund closed.

Baby basics (inc Chalk Cliff Trust grant) – This grant provides help for clients of the Baby Basics project.

East Sussex County Council Food Security grant - Grant to help those struggling to afford food and essentials due to Covid 19.

Trussell Financial inclusion grant – Salary grant, to employ a Senior Advocacy Officer. Fund closed.

Trussell Pathfinder grant – Salary for members of staff employed in the Pathfinder project of changing minds, changing policy and changing communities. Fund closed.

East Sussex County Council Household support grant - fund to assist vulnerable households in most need of support due to cost of living.

Trussell Fundraising grant – Salary grant, to employ a Fundraising Manager. Fund closed.

Trussell East Sussex Collective Project – Grant for Foodbanks working together project. Fund closed.

Trusthouse Charitable foundation – Grant to assist foodbank operation.

Southern Co-operative – Grant to assist foodbank operations and community engagement.

Sussex Community Fund – Grant towards employment costs of food distribution. Fund closed.

Neighbourly – Co-op/Lidl/Sainsburys – Grants to assist foodbank operation.

Skipton Charitable Foundation – Salary grant, towards employment of a Debt Advisor.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | Movement in funds | | Movement in funds | | Movement in funds | | | | |
|------------------|---------------------------|--------------------|--------------------|----------|---------------------------|--------------------|--------------------|-----------|-----------------------------|
| | Balance at 1 January 2024 | Incoming resources | Resources expended | Transfer | Balance at 1 January 2025 | Incoming resources | Resources expended | Transfer | Balance at 31 December 2025 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Reserve fund | 180,000 | - | - | - | 180,000 | - | - | 170,000 | 350,000 |
| Future rent fund | 240,000 | - | - | - | 240,000 | - | - | (190,000) | 50,000 |
| Employment fund | 140,000 | - | - | - | 140,000 | - | - | (90,000) | 50,000 |
| Fundraising fund | - | - | - | - | - | - | (12,661) | 150,000 | 137,339 |
| | 560,000 | - | - | - | 560,000 | - | (12,661) | 40,000 | 587,339 |

Designated Fund descriptions

Reserve fund

This is a reserve fund representing approximately 3 to 6 months expenditure, not otherwise covered by the rent and employment designated funds, in accordance with Charity Commission recommended best practice. Transfers to and from this fund, authorised by the trustees, are made from the General unrestricted funds.

Future rent fund

This fund sets aside sufficient amounts to cover a year of lease commitments for the terms of the leases acquired at the end of 2022 and early 2023 for the premises at Grove Road and Brampton Road, Eastbourne, and continuing extension of those leases considered to be required to support the work of the charity as a going concern. Transfers to and from this fund, authorised by the trustees, are made to fulfil the rent commitments over the next year, from the General unrestricted funds.

Employment fund

This fund sets aside amounts to cover employment changes, increased staff levels and potential redundancy costs at the end of grant funding periods. Transfers to and from this fund, authorised by the trustees, are made to ensure stability for future employment commitments, from the General unrestricted funds.

Fundraising fund

This fund is set aside to invest in developing new income streams and create a sustainable financial future for the charity. Transfers to and from this fund, authorised by the trustees, are made to allow investment in fundraising over the next two years, from the General unrestricted funds.

The need to keep reserves

The charity trustees have considered the need to hold these financial reserves including the following reasons:

The risk of an unforeseen emergency or other unexpected need, in terms of a rise in the demand from beneficiaries for services, sudden large expenditure for repair or asset renewal. Covering unforeseen day-to-day operational costs, such as employee long-term sickness absence, unexpected resignation of key staff, damage to key assets.

A source of income not being renewed that would have significant and sudden consequences on operational activities.

Planned commitments that need to be met, such as lease agreements and redundancy payments where projects may end.

The need to fund short term deficits when funding applications may be pending and delayed.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2025

21 Analysis of net assets between funds

| Fund balances are represented by: | Unrestricted funds | | Designated funds | | Restricted funds | | Total 2025 | | Unrestricted funds | | Designated funds | | Restricted funds | | Total 2024 | |
|-----------------------------------|--------------------|----------------|------------------|---------------|------------------|----------------|----------------|----------------|--------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Property, vehicle and equipment | 17,538 | - | - | - | - | - | 17,538 | - | 26,688 | - | - | - | - | - | - | 26,688 |
| Investments | - | 577,829 | 577,829 | - | - | - | 577,829 | - | - | 555,838 | - | - | - | - | - | 555,838 |
| Current assets/ (liabilities) | 148,385 | 9,510 | 9,510 | 49,767 | 49,767 | 207,662 | 221,830 | 4,162 | 239,283 | 465,275 | - | - | - | - | - | 465,275 |
| Net fund balances | 165,923 | 587,339 | 587,339 | 49,767 | 49,767 | 803,029 | 248,518 | 560,000 | 239,283 | 1,047,801 | 239,283 | 1,047,801 | 239,283 | 1,047,801 | 239,283 | 1,047,801 |

22 Operating lease commitments and Post Balance Sheet events

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases for the premises at Grove Road and Brampton Road, Eastbourne, which fall due, as follows:

| | 2025 | 2024 |
|----------------------------|---------------|----------------|
| Within one year | £ 48,000 | £ 48,000 |
| Between two and five years | 48,000 | 96,000 |
| | <u>96,000</u> | <u>144,000</u> |

EASTBOURNE FOODBANK

England & Wales - Charity number 1149902

Accounts



Eastbourne
Foodbank
Together with Trussell

Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Financial Statements for the Year Ended 31 December 2024



Eastbourne
Foodbank
Together with Trussell

Head Office & Warehouse : Unit 3 . 55 Brampton Road . Eastbourne . BN22 9AF
Registered charity in England & Wales : 1149902 Registered Company : 08300396

Eastbourne Foodbank
Annual Report and Financial Statements
for the Year Ended 31 December 2024

Contents

| | Page |
|-----------------------------------|---------|
| Trustees' Annual Report | 1 – 18 |
| Independent Auditor's Report | 19 – 22 |
| Statement of Financial Activities | 23 |
| Statement of Financial Position | 24 |
| Statement of Cash Flows | 25 |
| Notes to the Financial Statements | 26 - 39 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Legal and Administrative information

Legal Status

Eastbourne Foodbank is a company limited by guarantee, incorporated on 20 November 2012. It is registered in England and Wales, company number 08300396. The company does not have a share capital and the liability of each member is limited to £10.

Eastbourne Foodbank is a charity, registration number 1149902.

Trustees

| | |
|--------------------|-------------------------|
| Adrian Butcher | |
| Tim Coleman | |
| Caroline Kelly | |
| Jayne Rice-Oxley | |
| Jim Rowe | |
| David Scott-Ralphs | |
| Howard Wardle MBE | Resigned September 2024 |
| Alison Whitby | |
| Robert Wilkinson | |

Senior Management Team

| | |
|-------------------|--|
| Jess Holliday | Chief Executive Officer and Company Secretary appointed October 2024 |
| Howard Wardle MBE | Chief Executive Officer resigned September 2024 |
| Julia Blagbrough | Fundraising Manager |
| Freya Brooks | Satellite Support Manager |
| Debbie Canning | Advice Centre Manager |
| Juliet Mead | Community Development & Communications Manager |
| Mark Titherly | Warehouse and Distribution Manager |

Main Locations

Principal location for correspondence and communications

Unit 3, 55 Brampton Road, Eastbourne, East Sussex BN22 9AF

Main location for Advocacy and Debt Assistance

42 Grove Road, Eastbourne, East Sussex BN21 4TY

Registered Office

Chantry House, 22 Upperton Road, Eastbourne, East Sussex BN21 1BF

Independent Auditor

Caladine Ltd
Chantry House, 22 Upperton Road, Eastbourne East Sussex BN21 1BF

Bankers

Lloyds Bank Plc, Terminus Road, Eastbourne, East Sussex BN21 3AH

Solicitors

McCarthy Webb, 21 Wish Road, Eastbourne, East Sussex BN21 4NX

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2024, together with the financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty in Eastbourne and the surrounding areas by providing items and services to individuals in need, which they would not otherwise be able to afford through lack of means, and to fulfil such other purposes, which are exclusively charitable, according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees review the aims, objectives and activities each year. This review looks at what was achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people they were set up to help. The review also helps Eastbourne Foodbank to ensure the aim, objectives and activities remain focussed on the stated purposes, and planned activities contribute to the aims and objectives the trustees have set.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 20 November 2012, and governed by its Memorandum and Articles of Association. The trustees are members of the company and guarantee to contribute £10 each in the event of winding up.

The charity is governed by the Board of Trustees who are recruited and appointed for the skills and experience that they may offer in contributing to the governance of the charity. Trustees must accept and support the Objects set out in the Articles of Association of the charity. Trustees are elected by the existing Board of Trustees, appointed by majority vote and are subject to periodic retirement and reappointment by rotation. The Board meets at least quarterly and appoints individual trustees to oversee specific areas of Eastbourne Foodbank's operations, including leadership, employment, health and safety, building fabric and use, and finance. Aims, strategies and policies for meeting the charity's responsibilities and objectives are agreed and reviewed regularly.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|--------------------|-------------------------|
| Adrian Butcher | Chair |
| Tim Coleman | |
| Caroline Kelly | |
| Jayne Rice-Oxley | |
| Jim Rowe | |
| David Scott-Ralphs | |
| Howard Wardle | Resigned September 2024 |
| Alison Whitby | |
| Robert Wilkinson | |

None of the trustees has any beneficial interest in the company.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Structure, governance and management (continued)

The Trustees ensure the induction and training of new trustees, including providing each trustee with a copy of the governing documents Memorandum and Articles of Association; the most recent annual report and accounts; a copy of policies and appropriate Charity Commission publications. New trustees are made aware of the organisation structure of management, employees and departmental responsibilities and are given the opportunity to meet members of the management team to be appraised of matters of current activities and especially in the area of particular interest to each trustee.

The trustees appoint a finance sub-committee, consisting of trustees, to propose and keep under annual review; a salary structure, covering all employees; fundraising; the reserve policy; investment policy; internal control policy; and other financial controls. Application of individual employee appointments to specific pay points within the salary structure are proposed by the Chief Executive, reviewed by the finance sub-committee, and ratified by the Board of Trustees. The specific pay point for the Chief Executive, is agreed in their absence, by the Board of Trustees.

The trustees also appoint a people sub-committee, consisting of trustees, to propose and keep under annual review; the paid staffing structure and recruitment of senior staff members; the staff Wellbeing policy; matters of HR concern raised by the Chief Executive; the annual Health & Safety audit report from Croner and review the relationship and effectiveness of the service provided by Croner.

Howard Wardle, a trustee until he resigned in September 2024, was also the Company Secretary and was employed as the Chief Executive Officer, responsible for the day-to-day running of the charity, together with a Senior Management Team, the members of which are set out on page 3. Howard was replaced as Chief Executive Officer and Company Secretary by Jess Holliday from October 2024, although not as a trustee.

The senior managers meet fortnightly and deal with the planning, implementation, review and day-to-day management and running of the activities. Senior managers report to the trustees on the progress of activities, performance results and plans.

Network Bodies

Eastbourne Foodbank continues to be a member of The Trussell Trust (charity 1110522 and company 05434524 (England and Wales)), a national support group for local foodbanks. Active membership of this body provided a wide forum for the exchange of information, training and support at local and national level. No external party, including The Trussell Trust took decisions or had voting rights in the governance of Eastbourne Foodbank.

Achievements and performance

A personal message from the Chair of trustees

It has been another year of significant transition for Eastbourne Foodbank, with our founder and Chief Executive, Howard Wardle, stepping down after 13 years. I would like to pay tribute to Howard for his extraordinary work in helping thousands of people in need across our town. I was delighted that we were able to gather a number of civic, business, church and community leaders in November to say, 'thank you'. Howard has also stepped back from the board to concentrate on a new role looking at fostering greater collaboration between foodbanks across East Sussex. Our new Chief Executive, Jess Holliday, took over in October. Jess brings a wonderful mix of compassion, wisdom and determination to the role and the board are excited by the prospect of working with her. I must also thank our excellent staff team and our amazing volunteers. The incredibly generous response by the people of Eastbourne to our Christmas Appeal shows how much the town appreciates their efforts.

*Adrian Butcher
Chair of Trustees
January 2025*

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

The trustees would like to share some of the highlights and key statistics of our journey over the past year as we continue to focus on addressing the causes of poverty while mitigating some of the sharpest of its symptoms.

Our mission, vision and values:

Our mission is to work with our community towards a future in which everyone's needs are addressed within the community and no-one needs to use a foodbank, while supporting those who need our help during a short-term or complex crisis.

Our vision is to see the end of the need for large-scale emergency food provision in Eastbourne.

In our vision, this is possible because:

- **Individuals** have enough money to make choices and are free from having to use the foodbank;
- **Communities** are resilient and offer support and a sense of belonging to every local person;
- Our **national** social security safety net ensures everyone has enough resources to meet their household needs and participate in society.

We remain curious about the drivers and effects of poverty in our town, and across the country.

We research, gather and share evidence with decision makers to advocate for both local and national policies which our learning, with our lived experience partners, tells us will relieve the pressures on low-income households.

All of our work is planned and delivered through the lens of our core values:

JUSTICE, COMPASSION, DIGNITY and COMMUNITY.

We carry out our mission through the following projects:

- Foodbank satellites situated across the town
- Advice and debt service
- Baby Basics
- Warehouse and distribution centre
- Community development work

Summary of our key objectives for 2024:

- 1) To work towards the end of the need for large-scale emergency food provision in Eastbourne by delivering activities and sharing evidence which changes people's attitudes about foodbank, drives changes in local and national government policy and inspires changes in our local communities
- 2) Be an outstanding employer which prioritises the wellbeing of staff and volunteers
- 3) Prioritise the financial and emotional health of the organisation as a high-performing anti-poverty charity
- 4) Appoint a new CEO who continues the outstanding work of the charity
- 5) Begin to explore the feasibility of developing a formal structure for sharing expertise with other local foodbanks
- 6) Develop the expertise and confidence of the board of trustees as we induct four new members

Overview of our projects in 2024:

During 2024, our range of services was again under significant pressure to meet local demand for emergency food; debt and welfare rights advice and baby items. Due to the extraordinary generosity of the people of Eastbourne we have been able to meet the demand for emergency food and baby items, although on many occasions these services have been stretched to capacity. We now have five foodbank satellites across the town in the areas of highest deprivation. In four of the satellites, we have a welfare rights advisor available to assist clients. In two of the satellites, we also have a debt advisor available to assist clients.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

We also undertake a small number of deliveries to people who cannot leave their house. Wherever it is possible, we ask people who need to use the foodbank to attend one of our satellites. We explain that this not only enables people to choose the food they need, but also gives access to our welfare rights and debt advisors and our support worker.

The demand for our advice and debt service has continued to increase and, for the first time, the advice and debt service has operated a waiting list this year.

In Grove Road (Eastbourne town centre), we operate an Advice Centre, with support available to our clients by appointment. Clients' issues managed at the Advice Centre are complex and include medical benefits, Universal Credit and council tax work. The team works closely with multiple local services such as housing, mental health, addiction, probation, social care, GP surgeries, refugee and asylum seeker services and Citizens Advice to ensure our clients' intersecting needs are being addressed.

In July, we opened a weekly Advice Café at St Richard's church in Langney (an out-of-town setting). Here, three welfare rights advisors and a debt advisor are available within a community café setting, to assist foodbank clients.

The other key element of our work is to provide excellent stewardship of the generous donations we receive from members of the local community.

'I don't want to be on benefits, I didn't want to ask for help. But my rent went up so much, I just couldn't afford much in the way of food. I'm so grateful to everyone who donates. I wish they could see how much it means to people like me.' (Current Eastbourne Foodbank client)

Our projects' outputs in 2024:

Foodbank satellites

The satellites deliver provision of emergency food and other goods to people who need to use the foodbank in locations around Eastbourne. Our five foodbank satellites offer three days' food and essential toiletries to clients via a referral process. Ambient food plus fresh fruit and vegetables and bread are always available. By request, the satellites also offer crockery, cutlery, school uniform, some adult clothing and other equipment.

Our safeguarding and support work targets the protection and the complex needs of people who need to use the foodbank.

Advice and debt service

The advice and debt service delivers face-to-face welfare rights and debt advice to foodbank clients. The team of welfare rights and debt advisors works with clients to manage their debts and maximise their incomes. The aim of this work is to get enough pounds in clients' pockets to ensure they no longer have to use the foodbank.

Baby Basics

Baby Basics delivers provision of a wide range of supplies to babies and young children living with poverty, including those whose families need to use the foodbank. Clothes and essential equipment are available via a referral process. Referral partners include Health Visiting, Early Help, Children's Social Care teams and midwifery services.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Our projects' outputs in 2024: (continued)

Warehouse and distribution

The warehouse delivers on the receipt, sorting, storage and distribution of food and other essential items for people who need to use the foodbank. This includes operating our vehicles for daily collection of donated goods to the warehouse and delivery to each satellite location.

Community development

The community development team delivers our work to challenge the root causes of poverty. This work includes collecting, collating and presenting quantitative and qualitative data; extensive participation and consultation of people who live with the experience of using our foodbank; convening local agencies, services and businesses to build consensus and develop new and innovative pathways to lead our clients to freedom from having to use the foodbank.

Case study

After being involved in gang culture in London, this client moved to Eastbourne for a new start but felt lonely and didn't know where to turn when he was struggling to afford the essentials.

"I found the foodbank when I moved down here. I was introduced by a friend because I needed to get some food and to talk to some people. I'm a chatterbox and it was really nice to talk to people – welcoming people too. I thought to myself, where do they get all their staff from because they are all such lovely people.

"I was able to speak to the financial advice people and they really helped me. I was shy at first though. I didn't want to answer the questions about my finances and I didn't really understand what it was all about to begin with but when it was all explained to me and I realised they were going to get me some more money it made sense and they made me feel at ease.

"I then found out I was eligible for Pension Credit and PIP too. I didn't know that until the foodbank told me. I wouldn't have been able to apply myself because it is so complicated and I don't find forms very easy, but the people at the foodbank did it with me and everyone is so nice. I wouldn't have known before and I wouldn't have known who to ask.

"Now I am picking up. It was meant to be. I have some more money to buy the things I need and now that food can go to someone else who really needs it. I would prefer them to have it. I can go to the shops now and get the things I need."

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Financial resilience:

1) Fundraising activities

Join Us Appeal

For the first time, Eastbourne Foodbank held a fundraising appeal, asking for funds rather than food. The 'Join Us' appeal ran from May 2024 – August 2024. During the three-month period we raised £91. In addition, several donors signed up to give a monthly subscription from this appeal, leading to a total for May 2024 – December 2024 of £285.00.

Beachy Head Marathon/Half Marathon/10k

A team of six volunteers and staff completed the famous Beachy Head events, raising a total of £2,674.50

Be the Life Changer Christmas Appeal

Eastbourne Foodbank's first Christmas appeal ran from 30th November 2024 – 3rd January 2025. During the lifespan of the appeal, we raised over £42,500.

<https://www.youtube.com/watch?v=WzAsBrTPvxl&t=1s>

2) Fundraising manager

In October 2024, we recruited a specialist fundraising manager to our central services team. The key priority of the role is to secure financial sustainability through trust, grant and foundations applications. The entire foodbank team feeds this work, providing insights about each specialist area, and a rich body of data. The fundraising manager's success also depends on exemplary stewarding of relationships with donors.

Our projects' grant funding:

Our projects are managed by the Senior Leadership Team (SLT), who are shown on page 3, and are supported by very generous specific grants, as set out in the table below.

It is due to the significant grant funding, details of which are shown in the notes to the financial statements on page 30, with further details in note 20 on page 38, that we are able to meet the demand of people in Eastbourne facing complex financial and personal difficulties.

| 2024 | | | |
|----------------------------|---------------------------|-------------------|---------------------------|
| Project funding | Income Grant Funding £ | Project cost £ | Surplus/ (Shortfall) £ |
| Warehouse and distribution | 73,534 | 164,057 | (90,523) |
| Foodbank satellites | 61,571 | 76,448 | (14,877) |
| Baby Basics | 6,600 | 10,317 | (3,717) |
| Community development | 71,683 | 70,273 | 1,410 |
| Advice and debt service | 192,423 | 203,572 | (11,149) |
| Central services | 149,442 | 174,093 | (24,651) |
| Total: | 555,253 | 698,760 | (143,507) |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

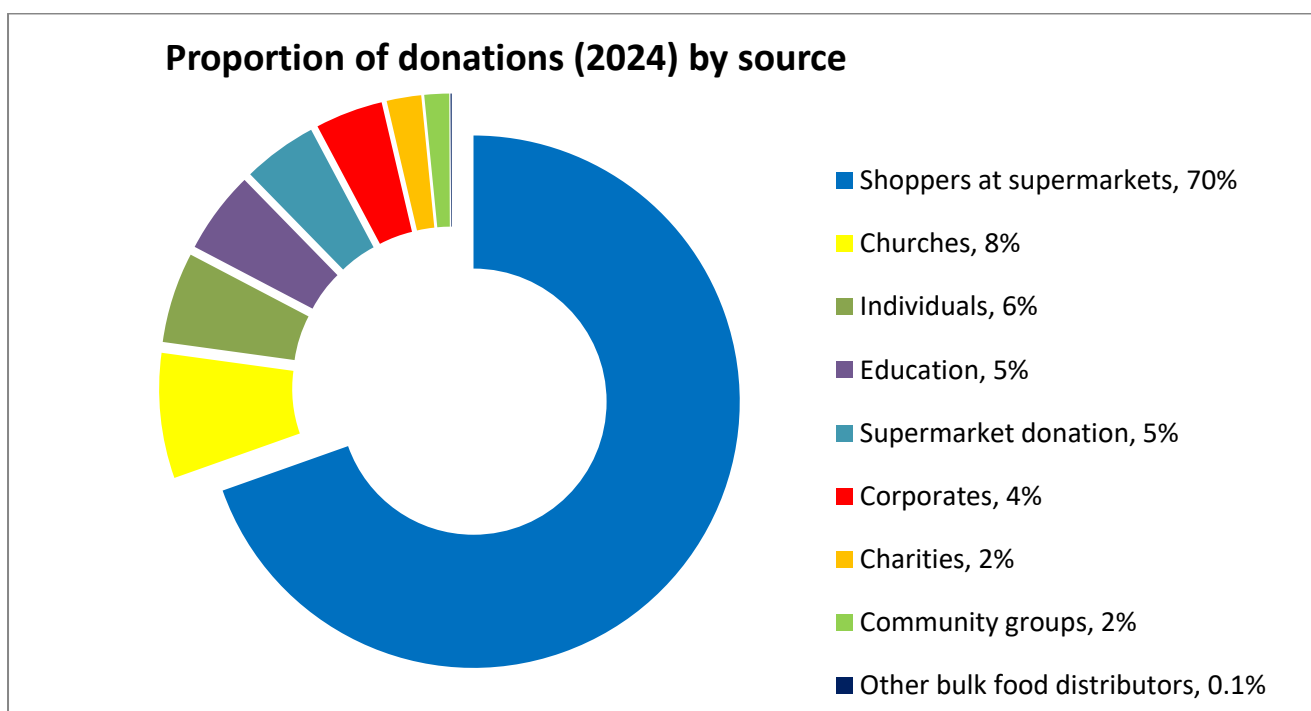
Achievements and performance (continued)

2024 in numbers:

Donations:

Total stock of food donated during the year: 142 tonnes

(See notes to the Financial Statements, note 3, page 30 Donated food and other goods)



We are extremely grateful to churches, schools, small businesses and individuals in Eastbourne who regularly support our work by donating food and other household products.

The number of occasions when people found themselves needing to use the foodbank:

The number of occasions when people were helped with food in 2024 was 22,867.

This is a decrease of 21% on the previous year.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

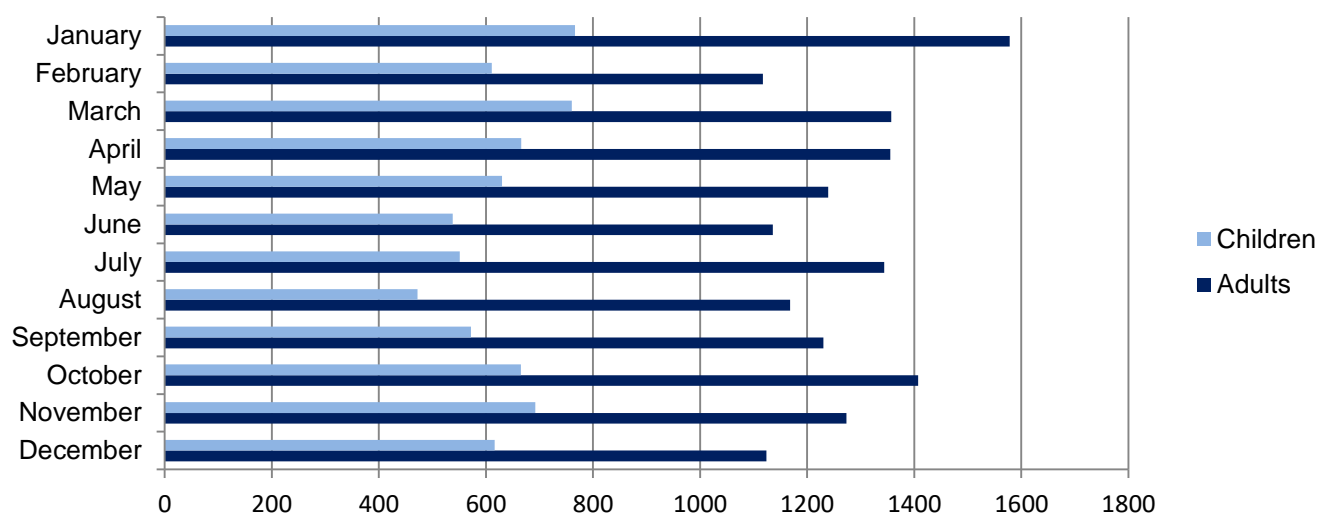
During 2024, our focussed and rigorous work to support clients up and out of poverty through welfare rights and debt advice and budgeting conversations has delivered this decrease in demand.

Numbers of adults and children accessing Eastbourne Foodbank during 2024:

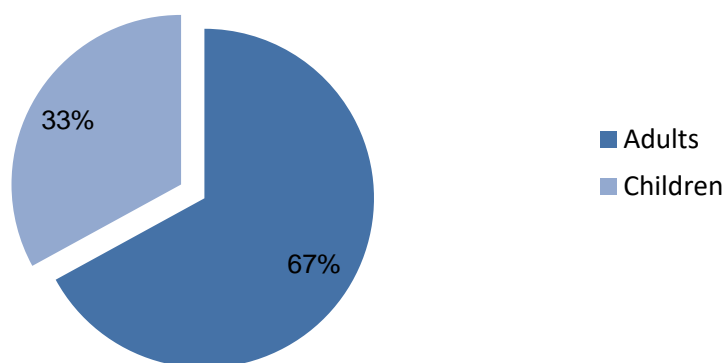
Number of adults accessing Eastbourne Foodbank in 2024: 15,328

Number of children accessing Eastbourne Foodbank in 2024: 7,539

Number of adults and children accessing Eastbourne foodbank (2024)



Proportion of adults and children accessing Eastbourne foodbank (2024)



Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Referral teams we work with:

187 agencies (including our internal teams) referred clients to us in 2024.

The top 20 referring agencies by number of fulfilled vouchers issued and with total number of people receiving food are listed below.

| Referral agency | Total number of fulfilled vouchers issued | Total number of people receiving food |
|--|---|---------------------------------------|
| All Souls (internal) | 2,589 | 5,198 |
| St Saviours (internal) | 1,725 | 3,377 |
| Gateway Christian Church (internal) | 971 | 2,273 |
| St Elisabeth's Church (internal) | 957 | 2,132 |
| Matthew 25 Mission | 652 | 867 |
| Langney Community Centre | 558 | 1,304 |
| St Richard's Church - Langney | 435 | 937 |
| Eastbourne Probation - (National Probation System) | 277 | 376 |
| Grove Road | 237 | 506 |
| Willingdon Trees Foodbank | 209 | 487 |
| Brighton Women's Centre | 175 | 393 |
| CGL (STAR) | 166 | 206 |
| BHT | 165 | 245 |
| The Advocacy Team | 147 | 321 |
| Children Services - Eastbourne Family Support Teams | 145 | 467 |
| Citizens Advice - Eastbourne | 131 | 237 |
| RSI & Complex Needs Homeless Service - Southdown Housing | 109 | 130 |
| SDR - 31 Jevington Gardens | 82 | 122 |
| Social Services - Youth Support Team West | 79 | 352 |
| Health Visitors - Eastbourne, Hailsham & Seaford | 71 | 278 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Activity across our satellites:

| Foodbank Satellite | Service offered to clients | No of vouchers fulfilled | Adults | Children | Total |
|-------------------------------|--|--------------------------|---------------|--------------|---------------|
| All Souls Church | Choose your own food Advice Café | 3,529 | 4,798 | 1,937 | 6,735 |
| Brampton Road Home deliveries | Home delivery by volunteers | 887 | 1,174 | 647 | 1,821 |
| ESCC Emergency Duty Team | Out of hours emergency food | 27 | 28 | 1 | 29 |
| Gateway Church | Choose your own food Advice Café | 1,210 | 1,801 | 1,051 | 2,852 |
| Langney Community Centre | Choose your own food Café | 1,054 | 1,447 | 1,038 | 2,485 |
| St Elisabeth's Church | Choose your own food Advice Café | 1,112 | 1,593 | 1,040 | 2,633 |
| St Richard's Church | Advice Café | 394 | 542 | 320 | 862 |
| St Saviours Church | Choose your own food Advice | 2,554 | 3,481 | 1,304 | 4,785 |
| Willingdon Trees | Choose your own food Advice Café | 272 | 464 | 201 | 665 |
| Total | | 11,039 | 15,328 | 7,539 | 22,867 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Reasons people come to foodbank (this often includes more than one reason):

| Crisis | No of Vouchers fulfilled | Adults | Children | Total people |
|---|--------------------------|---------------|--------------|---------------|
| Rising cost of essentials | 6,396 | 8,925 | 4,730 | 13,655 |
| Health Impact | 3,012 | 4,017 | 1,174 | 5,191 |
| Debt | 1,622 | 2,339 | 1,105 | 3,444 |
| Insecurely housed | 1,202 | 1,499 | 697 | 2,196 |
| Benefit delay | 495 | 716 | 400 | 1,116 |
| Unemployment following permanent work | 441 | 635 | 284 | 919 |
| No recourse to public funds immigration | 377 | 629 | 507 | 1,136 |
| Delayed income | 300 | 417 | 248 | 665 |
| Cost of dependants increased | 298 | 471 | 601 | 1,072 |
| Benefit changes | 249 | 352 | 147 | 499 |
| Domestic abuse | 134 | 152 | 105 | 257 |
| Total | 14,526 | 20,152 | 9,998 | 30,150 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Achievements and performance (continued)

Thank you to financial supporters

Thank you to our funders and financial supporters during 2024, including:

| | |
|---|---------------------------|
| National Lottery – Reaching Communities | Baby Bank Alliance |
| Sussex Community Foundation | Gateway Church |
| Garfield Weston Foundation | Trinity Church Willingdon |
| Chalk Cliffe Trust | Folkington Trust |
| Sainsbury's | Gather Collective |
| Trussell | Shinewater School |
| Sussex Masonic Lodge | Tesco |
| Emmanuel Church | Plumbase |
| The Duke of Devonshire Charitable Trust | John Slater Foundation |
| St John's Church Meads | The Deerfold Trust |
| East Sussex College Group | Ronald Smith Foundation |
| Emma Mason Gallery | The Works |
| St. Richards Church | GM Monk |
| Willows Funeral Service | Blossom and Bear |
| Cavendish School | Airtrace Sheet Metal |
| Joshua Jericho Trust | St Catherine's Academy |
| Grange Pals | Grove Road Baptist Church |
| Cherry Security Company | Histogränge |
| Nicholson Court Housing | Kingdom Way Trust |
| CCLI | East Dean Book Sharing |
| Clifford Osborne Ltd | Barwells |
| Crown & Anchor Eastbourne Ltd | Brufords |
| Sussex Fishing Gurus | David Lloyd |
| Tension Technology International Ltd | |

We also acknowledge the generous financial support of over 500 regular donors who each month support our work.

We are extremely privileged to have had input from over 135 volunteers during the year, and are deeply grateful to everyone who has supported foodbank with time and energy. This includes the regular contribution of staff and students of a local SEND school, and the interest and involvement of local School Councils representing young people from all Key Stages. The charity is thankful for the help in the collection and distribution of food. The frequency and duration of volunteer contributions can be quantified as approximately 18,225 hours, with an estimated valuation of £208,494 (based on 3 x hours per week paid at National Living Wage).

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Financial review

The results for the year ended 31 December 2024 are shown in the attached financial statements. The overall result, including charitable activities, trading activities and investment income (see page 23), was a surplus for the year of £95,295.

Total income of £1,202,329, as shown on page 23 and in notes 3, 4, and 5 on page 30, was more than the previous year. Donations and gifts, gratefully received from supporters of the charity, at £153,282, was less than those in the previous year, although, at £39,916, donations given for a restricted purpose was considerably higher. Donation of food and other goods, as gifts in kind donated goods, shown as income at fair value when distributed, with an equivalent amount recognised as charitable expenses, after adjustment for stock, is shown in notes 3 and 7 on pages 30 and 31. Income from grants at £555,253 was more than the previous year, especially the amount of restricted grants. The trustees are extremely grateful to individuals and organisations who have donated funds during this financial year, including those individuals who wish to remain anonymous.

Resources expended of £1,107,034 were a little higher than in the previous year, as a result of our expanded workforce and consequent increase in employment costs, as shown on page 23 and in notes 6 to 10 on pages 31 to 33.

The balance sheet showed net current assets amount at £465,275, as shown on page 24 and in notes 12 to 17 on pages 33 and 34. The net funds included restricted fund of £239,283, as shown on page 24 and in note 18 on pages 35 and 36.

Reserves

The trustees have agreed a reserves policy that identifies three key components; unexpected underfunding of running costs; availability of the main warehouse premises; and general fluctuations in beneficiary demand. The trustees have, therefore, set a designated reserve fund of £180,000, set aside to meet the charity policy that otherwise unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure; further designated funds for future rent of £240,000 towards meeting the lease commitments for the two main premises of the charity, and employment reserve of £140,000 towards changes and increased staff levels, as shown in note 19 on page 37. Finally, a balance of unrestricted funds comprises £26,688, representing the value of fixed assets, and £221,830 unrestricted, as shown on page 24 and in note 21 on page 39.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. A risk register, identifying all potential risks across all of the foodbank activities, is actively discussed at each trustees meeting. Each section is discussed with the relevant senior manager and actions agreed.

During the year cash deposits were invested across a number of financial institutions in line with the Financial Services Compensation Scheme limit of £85,000 for each, using the CAF Charity Deposit Platform, in order to spread the risk, as shown in note 13 on page 34. The trustees are aware that the decision to hold the investments in cash may not provide as great a return as other, higher risk, listed options available.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Future plans

Summary of our plans for 2025:

Throughout the coming year, we aim to develop the following areas through our strategic plan:

- 1) Build our charity's financial resilience by putting in place the scaffolding to maintain the long term sustainability of the organisation. We have appointed to a new Fundraising Manager position in our organisation. Through our three-year fundraising strategy, we will focus on:
 - reducing dependency on a small number of funders by diversifying fundraised income streams and relationships with a broader range of trusts and foundations;
 - developing corporate partnerships through Corporate Social Responsibility (CSR) packages, and project-focused corporate funding proposals;
 - increasing individual giving and community fundraised income through digital and events-based fundraising initiatives, working to convert existing individual giving donors into regular giving income.
- 2) Prioritise seeking sustainable ways to develop, grow and embed our advice and debt service across the town, enabling us to reach more people experiencing poverty in Eastbourne, and decrease the number of people needing to use the foodbank. This work will include exploring the possibilities of working in partnership with other providers to offer apprenticeships.
- 3) Set up and pilot a mechanism for joined-up network working with other local foodbanks, under the banner of *East Sussex Collective*. We aim to work with our peers across East Sussex to share specialisms. Focus on development of financial, operational and strategic sustainability across our regional emergency food provision. In our work to amplify the voices of people with lived experience, working as *East Sussex Collective* enables us to campaign together on regional poverty issues.
- 4) Community resilience. We will further develop our consultation work with people who use the foodbank. We seek to convene and work in partnership with experts by experience of using the foodbank, statutory and public services, our elected representatives in local and national government, charities, churches, schools, businesses and individuals to explore local poverty issues and see real progress in the development of local solutions.
- 5) Move to a 'project model', of which foodbank is just one of our key projects, with the others (Advice and debt service, Baby Basics, community development, warehouse and distribution) running alongside with their own identities and priorities.

Equity, diversity and inclusion:

We have developed a new Equity, Diversity and Inclusion policy, and plan to deliver training across the organisation. We are seeking to increase representation in the volunteer and staff teams.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Foodbank for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Caladine Limited, were appointed for the year and will be proposed for re-appointment at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



Adrian Butcher – Trustee (Chair)

Dated: 7th May 2025

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Opinion

We have audited the financial statements of Eastbourne Foodbank (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made.
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006, Charities Act 2011 and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



**John Richard Caladine FCCA CTA FCIE (Senior Statutory Auditor)
for and on behalf of Caladine Limited**

**Chartered Certified Accountants
Statutory Auditor**

8 May 2025

Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2024

| | Note | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ |
|---|------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 215,055 | 552,303 | 767,358 | 236,744 | 462,613 | 699,357 |
| Donated food and other goods | 3 | 393,000 | - | 393,000 | 343,000 | - | 343,000 |
| Other trading activities | 4 | 3,016 | 9,252 | 12,268 | 9,810 | - | 9,810 |
| Investments | 5 | 29,703 | - | 29,703 | 21,259 | - | 21,259 |
| Total income and endowments | | 640,774 | 561,555 | 1,202,329 | 610,813 | 462,613 | 1,073,426 |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 4,417 | 11,317 | 15,734 | 3,696 | 1,917 | 5,613 |
| Charitable activities | 7 | 219,682 | 479,078 | 698,760 | 194,782 | 437,945 | 632,727 |
| Donated food and other goods | 7 | 392,000 | - | 392,000 | 338,000 | - | 338,000 |
| Investment costs | 10 | 540 | - | 540 | 1,200 | - | 1,200 |
| Total resources expended | | 616,639 | 490,395 | 1,107,034 | 537,678 | 439,862 | 977,540 |
| Net incoming/(outgoing) resources before transfers | | 24,135 | 71,160 | 95,295 | 73,135 | 22,751 | 95,886 |
| Gross transfers between funds | 18 | - | - | - | 30,000 | (30,000) | - |
| Net income/ (expenditure) for the year / Net movement in funds | | 24,135 | 71,160 | 95,295 | 103,135 | (7,249) | 95,886 |
| Fund balances at 1 January 2024 | | 784,383 | 168,123 | 952,506 | 681,248 | 175,372 | 856,620 |
| Fund balances at 31 December 2024 | | 808,518 | 239,283 | 1,047,801 | 784,383 | 168,123 | 952,506 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Eastbourne Foodbank

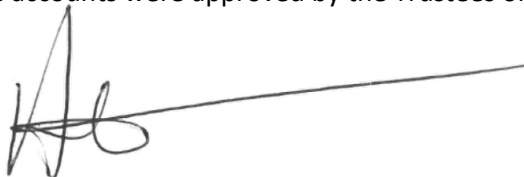
Statement of Financial Position as at 31 December 2024

| | | 2024 | | 2023 | |
|--|-------|------------------|-------------------------|------------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Property, vehicle and equipment | 12 | | 26,688 | | 35,838 |
| Investments | 13 | | 555,838 | | 531,826 |
| Current assets | | | | | |
| Stock | 14 | 72,000 | | 71,000 | |
| Trade and other receivables | 15 | 40,835 | | 38,470 | |
| Cash at bank and in hand | | 467,750 | | 549,438 | |
| | | 580,585 | | 658,908 | |
| Current Liabilities | 16 | <u>(115,310)</u> | | <u>(274,066)</u> | |
| Net current assets | | | <u>465,275</u> | | <u>384,842</u> |
| Total assets less current liabilities | | | <u><u>1,047,801</u></u> | | <u><u>952,506</u></u> |
| Income funds | | | | | |
| Restricted funds | 18 | | 239,283 | | 168,123 |
| Unrestricted funds - designated | 19 | | | | |
| Reserve fund | | 180,000 | | 180,000 | |
| Future rent fund | | 240,000 | | 240,000 | |
| Employment reserve | | 140,000 | | 140,000 | |
| Unrestricted funds - general | 21 | | | | |
| General unrestricted fixed asset funds | | 26,688 | | 35,838 | |
| Secured income | | 221,830 | | 188,545 | |
| | | | 808,518 | | 784,383 |
| Total charity funds | | | <u><u>1,047,801</u></u> | | <u><u>952,506</u></u> |

The trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 7th May 2025



Adrian Butcher – Trustee, (Chair)

Company Registration No. 08300396

Eastbourne Foodbank

Statement of Cash Flows for the Year Ended 31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|------|-----------|-----------|
| Cash flows from operating activities | | | |
| Net cash provided by (used in) operating activities | | (111,391) | (18,579) |
| Cash flow from investing activities | | | |
| Purchase of tangible fixed assets | | - | (36,600) |
| Interest received | | 29,703 | 21,259 |
| Net cash provided by (used in) Investing activities | | 29,703 | (15,341) |
| Change in cash and cash equivalents in the reporting period | | (101,783) | (33,920) |
| Cash and cash equivalents at the beginning of the reporting period | | 549,438 | 583,358 |
| Cash and cash equivalents at the end of the reporting period | | 467,750 | 549,438 |

Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | 95,295 | 95,886 |
| Adjustments for: | | |
| Depreciation charges | 9,150 | 5,545 |
| Dividends, interest and rents from investments | (29,703) | (21,259) |
| (increase)/decrease in stock | (1,000) | (5,000) |
| (Increase)/decrease in debtors | (2,365) | 6,771 |
| Increase/(decrease) in creditors | (158,756) | 1,149 |
| (Increase)/decrease in investments | (24,012) | (101,671) |
| Net cash provided by (used in) operating activities | (111,391) | (18,579) |

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Company information

Eastbourne Foodbank is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Allocation between unrestricted and restricted funds is subject to specific conditions by the donor or grant maker as to how they may be used, and in accordance with fundraising applications. Unrestricted income is recognised for general use where there is no other specified purpose.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised on receipt, unless performance conditions require deferral of the amount, or where performance is time related and deferral is pro-rata to the time in each accounting period.

1.5 Volunteers' services

The charity relies enormously on the contribution of unpaid volunteers, but the value, indicated on page 15 and in note 9 on page 33, of services provided is not incorporated into these financial statements.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

1 Accounting policies (Continued)

1.6 Donated food and other goods

Where practicable, food and other goods donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. Donated food and other goods, being gifts in kind donated goods for the Foodbank has been measured at £2.77/kg (2023: £2.37/kg). If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The Balance sheet contains the estimated value of food and other goods that can be donated and used by the Foodbank. The estimated cost of food and other goods is calculated by weight at an average retail cost of £2.77 per kilogram (2023: £2.37 per kilogram).

1.7 Expenditure

Expenditure is recognised in the period in which it is incurred and is reported on an activity basis. The main activity is the Foodbank distribution; whilst costs for the Pathfinder, advocacy and debt advice are shown separately. Costs shared between activities, such as support and governance costs, are apportioned across the activities according to estimated usage and time. Expenditure includes irrecoverable VAT. Gifts of donated food for distribution are recognised as expenditure as soon as the donation is received, subject to stock movement.

Expenditure is allocated to restricted funds by direct attribution to the specific conditions set by the donor or grant maker, including agreed proportions of specific costs, such as salaries.

1.8 Property, vehicle and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are capitalised when costing over £2,000.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|---------------------------------|
| Fixtures, fittings and equipment | at 25% on a straight-line basis |
| Motor vehicles | at 25% on a straight-line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

1 Accounting policies (Continued)

1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlements value. Basic financial assets include trade and other receivables, cash and bank balances. Basic financial liabilities include bank loans measured at transaction price, trade and other payable where trade payables are obligations to pay for goods and services that have been acquired on the ordinary course of operations from supplies.

1.10 Stocks

Stocks comprise food, toiletries and other donated goods, being gifts in kind donated goods held for distribution by the food bank. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

1.16 Taxation

The trustees consider that the organisation is not liable to any corporation tax on its income.

1.17 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the charity without further specified purpose.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

1 Accounting policies (Continued)

1.17 Unrestricted funds (Continued)

The charity operates an unrestricted general fund as oversight for the work of the Foodbank, including the value of fixed assets. Small gifts for projects within the core work are included in the General fund although records are kept to identify these monies.

The charity also maintains a designated reserve fund of £180,000 in accordance with best practice and has set up a designated future rent fund setting aside monies to meet its commitments under operating leases and a designated employment reserve fund to meet staff changes and increasing demands.

Details of the designated funds can be found in note 19 on page 37.

1.18 Restricted funds

Restricted funds are subject to specific conditions by donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Details of the restricted funds can be found in note 18 on pages 35 and 36.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

| 3 Donations and legacies | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 153,282 | 39,916 | 193,198 | 178,349 | 3,430 | 181,779 |
| Donated food and other goods | 393,000 | - | 393,000 | 343,000 | - | 343,000 |
| Grants receivable | 44,845 | 510,408 | 555,253 | 42,137 | 459,183 | 501,320 |
| Gift Aid receivable | 16,928 | 1,979 | 18,907 | 16,258 | - | 16,258 |
| | <u>608,055</u> | <u>552,303</u> | <u>1,160,358</u> | <u>579,744</u> | <u>462,613</u> | <u>1,042,357</u> |

Donated food and other goods are gifts in kind donated goods. These are valued at £2.77 per kilogram, rounded to the nearest £1,000, with the comparative value for 2023 at £2.37 per kilogram.

| 3 Grants receivable | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|----------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| National Lottery | - | 166,884 | 166,884 | - | 161,879 | 161,879 |
| Sussex Community Foundation | - | 25,400 | 25,400 | - | 20,000 | 20,000 |
| Trussell Trust | 44,845 | 249,775 | 294,620 | 42,137 | 186,659 | 228,796 |
| Eastbourne Borough Council | - | 15,000 | 15,000 | - | - | - |
| East Sussex County Council | - | 29,719 | 29,719 | - | 55,495 | 55,495 |
| Chalk Cliff Trust | - | - | - | - | 3,000 | 3,000 |
| Southern Co-operative | - | 1,750 | 1,750 | - | 2,150 | 2,150 |
| Sainsburys | - | 2,000 | 2,000 | - | 30,000 | 30,000 |
| Garfield Western | - | 10,000 | 10,000 | - | - | - |
| Duke of Devonshire Trust | - | 2,500 | 2,500 | - | - | - |
| Asda | - | 400 | 400 | - | - | - |
| Save The Children | - | 1,200 | 1,200 | - | - | - |
| Lidl (Neighbourly) | - | 780 | 780 | - | - | - |
| Trusthouse Charitable Foundation | - | 5,000 | 5,000 | - | - | - |
| | <u>44,845</u> | <u>510,408</u> | <u>555,253</u> | <u>42,137</u> | <u>459,183</u> | <u>501,320</u> |

4 Other trading activities

| | Unrestricted funds | Restricted funds | Total 2024 | Unrestricted funds | Restricted funds | Total 2023 |
|--------------------|--------------------|------------------|---------------|--------------------|------------------|--------------|
| | £ | £ | £ | £ | £ | £ |
| Fundraising events | <u>3,016</u> | <u>9,252</u> | <u>12,268</u> | <u>9,810</u> | <u>-</u> | <u>9,810</u> |

5 Investments

| | 2024 | 2023 |
|---------------------|---------------|---------------|
| | £ | £ |
| Interest receivable | <u>29,703</u> | <u>21,259</u> |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

6 Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|---------------------------|-------------------------|-----------------------|-----------------|-------------------------|-----------------------|-----------------|
| Fundraising and publicity | | | | | | |
| Fundraising costs | 4,417 | 11,317 | 15,734 | 3,696 | 1,917 | 5,613 |

7 Charitable activities

| | Food Distribution £ | Pathfinder £ | Total 2024 £ | Food Distribution £ | Pathfinder £ | Total 2023 £ |
|---|------------------------|-----------------|-----------------|------------------------|-----------------|-----------------|
| Salaries, NIC and pension | 164,756 | 285,784 | 450,540 | 147,113 | 260,188 | 407,301 |
| Food and other purchases | 51,544 | - | 51,544 | 63,012 | - | 63,012 |
| Donated food and other goods | 392,000 | - | 392,000 | 338,000 | - | 338,000 |
| Foodbank van expenses | 10,266 | - | 10,266 | 8,445 | - | 8,445 |
| Volunteer expenses and uniform | 710 | - | 710 | 703 | - | 703 |
| Volunteer training | 404 | - | 404 | 630 | - | 630 |
| Volunteer gifts | 143 | - | 143 | 2,410 | - | 2,410 |
| Advocacy miscellaneous costs | - | 3,415 | 3,415 | - | 3,312 | 3,312 |
| Rent | 35,157 | 15,660 | 50,817 | 37,890 | 12,500 | 50,390 |
| Light and heat | 2,694 | 1,687 | 4,381 | 1,480 | 1,834 | 3,314 |
| Insurance | 2,247 | - | 2,247 | 2,368 | - | 2,368 |
| Repairs and maintenance | 10,195 | 732 | 10,927 | 8,005 | - | 8,005 |
| Equipment | 777 | - | 777 | 1,345 | - | 1,345 |
| Travel and subsistence | 1,289 | - | 1,289 | 1,410 | - | 1,410 |
| Subscriptions | 1,289 | 5,623 | 6,912 | 1,586 | 5,653 | 7,239 |
| Depreciation | 9,150 | - | 9,150 | 5,545 | - | 5,545 |
| | 682,621 | 312,901 | 995,522 | 619,942 | 283,487 | 903,429 |
| Share of support costs (see note 8) | 49,150 | 29,860 | 79,010 | 28,847 | 23,950 | 52,797 |
| Share of governance costs (see note 8) | 8,114 | 8,114 | 16,228 | 7,251 | 7,250 | 14,501 |
| Charitable activities and support costs | 739,885 | 350,875 | 1,090,760 | 656,040 | 314,687 | 970,727 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 556,851 | 54,831 | 611,682 | 511,789 | 20,993 | 532,782 |
| Restricted funds | 183,034 | 296,044 | 479,078 | 144,251 | 293,694 | 437,945 |
| | 739,885 | 350,875 | 1,090,760 | 656,040 | 314,687 | 970,727 |

The Pathfinder activity describes the advice and debt service, community development, and financial inclusion activities set out on pages 7 and 8 of the annual report.

The food distribution and pathfinder activities are shown in project detail in note 20 on page 38.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

| 8 Support costs | Support costs | Governance costs | Total 2024 | Support costs | Governance costs | Total 2023 |
|--|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Salaries, NIC and pension | 67,143 | - | 67,143 | 43,176 | - | 43,176 |
| Employment and training costs | 2,211 | - | 2,211 | - | - | - |
| Printing, postage and stationery | 3,862 | - | 3,862 | 4,384 | - | 4,384 |
| Telephone and internet | 3,267 | - | 3,267 | 3,840 | - | 3,840 |
| Computer costs | 2,527 | - | 2,527 | 1,397 | - | 1,397 |
| Independent audit/examination | - | 7,560 | 7,560 | - | 7,080 | 7,080 |
| Accountancy | - | 238 | 238 | - | 217 | 217 |
| Payroll fees | - | 1,296 | 1,296 | - | 1,584 | 1,584 |
| Legal fees | - | - | - | - | 374 | 374 |
| Professional indemnity insurance | - | 2,010 | 2,010 | - | 1,747 | 1,747 |
| Governance compliance costs | - | 5,124 | 5,124 | - | 3,499 | 3,499 |
| | <u>79,010</u> | <u>16,228</u> | <u>95,238</u> | <u>52,797</u> | <u>14,501</u> | <u>67,298</u> |
| Analyzed between charitable activities (see note 7) | | | | | | |
| Food distribution | 49,150 | 8,114 | | 28,847 | 7,251 | 36,098 |
| Pathfinder | 29,860 | 8,114 | | 23,950 | 7,250 | 31,200 |
| (Basis – time taken) | <u>79,010</u> | <u>16,228</u> | <u>95,238</u> | <u>52,797</u> | <u>14,501</u> | <u>67,298</u> |

Details of certain items of expenditure

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Fees for audit of the accounts and other services provided by the independent auditor | | |
| Independent auditor's fees | 7,560 | 7,080 |
| Accountancy services | 238 | 217 |
| Payroll fees | 1,296 | 1,584 |
| Total fees | <u>9,094</u> | <u>8,881</u> |

| 9 Employees | 2024 | 2023 |
|---|----------------|----------------|
| | Number | Number |
| Number of employees | | |
| The average monthly number of employees during the year | | |
| Direct charitable (full time and part time) | 13 | 12 |
| Support staff (part time) | 3 | 3 |
| Fundraising staff | 1 | - |
| | <u>17</u> | <u>15</u> |
| Employment costs | | |
| | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 457,774 | 390,818 |
| Social security costs | 37,185 | 30,104 |
| Other pension costs | 33,476 | 29,555 |
| | <u>528,435</u> | <u>450,477</u> |

There were no employees whose annual remuneration (excluding employer pension costs and employer National Insurance contributions) was £60,000 or more.

Key Management Personnel

The key management personnel (KMP) of the charity comprise the Trustees, the Chief Executive Officer and Deputy Chief Executive Officer. The total employee benefits (including employer National Insurance contributions and employer pension costs) of the KMP amounted to £96,712 (2023 - £74,081)

Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to the statement of financial activities in respect of the defined contribution schemes was £33,476, (2023 - £29,555).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

9 Employees (continued)

The charity is grateful for the support of approximately 135 volunteers (not including trustees), who help in the collection and distribution of food and other provisions. The frequency and duration of volunteer contributions can be quantified as approximately 18,225 hours, with an estimated valuation of £208,494.

10 Investment management costs

| | 2024 £ | 2023 £ |
|--------------|-----------|-----------|
| Bank charges | 540 | 1,200 |

11 Related party transactions and trustees

Trustee remuneration

The remuneration (including employer pension costs and employer National Insurance contributions) of Howard Wardle, a trustee, as Chief Executive until September 2024, was:

| Authority | 2024 £ | 2023 £ |
|--------------------|-----------|-----------|
| Governing document | 45,850 | 62,014 |

Related party transactions

Mark Lambird, a trustee to November 2023, was also a director of Eastbourne Motoring Centre, which provided vehicle repairs, included in Foodbank van expenses page 24, and provision of a new van, see note 12 vehicle additions, amounting to:

| Authority | 2024 £ | 2023 £ |
|--------------------|-----------|-----------|
| Governing document | - | 37,402 |

None of the other trustees (or any persons connected with them) received any remuneration during the year or were reimbursed expenses. No guarantees have been given or received.

Trustee donations to the charity

Donations made to the charity by trustees and related parties

| 2024 £ | 2023 £ |
|-----------|-----------|
| - | 1,933 |

12 Property, vehicle and equipment

| | Fixtures, fittings equipment £ | Motor Vehicles £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|---|------------------------|--------------------|--------------------|
| Cost | | | | |
| At 1 January 2024 | 20,305 | 55,734 | 76,039 | 57,439 |
| Additions | - | - | - | 36,600 |
| Disposals | (10,150) | - | (10,150) | (18,000) |
| At 31 December 2024 | 10,155 | 55,734 | 65,889 | 76,039 |
| Depreciation and impairment | | | | |
| At 1 January 2024 | 20,305 | 19,896 | 40,201 | 52,656 |
| Depreciation charge for the year | - | 9,150 | 9,150 | 5,545 |
| Disposals | (10,150) | - | (10,150) | (18,000) |
| At 31 December 2024 | 10,155 | 29,046 | 39,201 | 40,201 |
| Carrying amount | | | | |
| At 1 January 2024 | - | 35,838 | 35,838 | 4,783 |
| At 31 December 2024 | - | 26,688 | 26,688 | 35,838 |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

| 13 | Fixed asset investments | 2024 | 2023 |
|----|----------------------------|----------------|----------------|
| | | investments | investments |
| | Cost or valuation | £ | £ |
| | At 1 January 2024 | 531,826 | 430,155 |
| | Additions | 24,552 | 102,871 |
| | Reductions | (540) | (1,200) |
| | Revaluations | - | - |
| | At 31 December 2024 | 555,838 | 531,826 |
| | Carrying value | | |
| | At 31 December 2024 | 555,838 | 531,826 |
| | At 31 December 2023 | 531,826 | 430,155 |

The fair value of investments is determined by reference to the cost at the balance sheet date. Fixed asset investments are currently cash investments, not listed investments, and are not expected to be realised within 12 months of the reporting date.

| 14 | Stock | 2024 | 2023 |
|----|---------------------------------|---------------|---------------|
| | | £ | £ |
| | Stock of food and donated goods | 72,000 | 71,000 |
| | | 72,000 | 71,000 |

| 15 | Trade and other receivables | 2024 | 2023 |
|----|--------------------------------|---------------|---------------|
| | | £ | £ |
| | Other receivables | 20,237 | 19,898 |
| | Prepayments and accrued income | 20,598 | 18,572 |
| | | 40,835 | 38,470 |

| 16 | Current liabilities | 2024 | 2023 |
|----|---|----------------|----------------|
| | | £ | £ |
| | Amounts falling due within one year: | | |
| | Other taxation and social security | - | - |
| | Deferred income | 106,461 | 264,481 |
| | Accruals and deferred income | 8,849 | 9,585 |
| | | 115,310 | 274,066 |

| 17 | Deferred income | 2024 | 2023 |
|----|---|----------------|----------------|
| | | £ | £ |
| | Arising from deferred grant income | | |
| | At 1 January 2024 | 264,481 | 256,991 |
| | Released | (264,481) | (256,991) |
| | New deferral | 106,461 | 264,481 |
| | Carrying value at 31 December 2024 | 106,461 | 264,481 |

The deferred income figure above includes a grant of £42,681 received from the Lottery Reaching Communities fund to provide staff support for food distribution in 2025, and a grant of £63,780 received as a development grant from The Trussell Trust, to provide for four members of staff to develop the Pathfinder project, which is targeted at finding ways that foodbanks are no longer required. This money is committed to be spent in 2025.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

18 Restricted funds

The income funds of the charity include the following unexpended balances of donations and grants held on trust for specific purposes.

| | Balance at | Movement in funds | | | Balance at | Movement in funds | | | Balance at 31 | |
|---------------------------------------|-------------------|-----------------------|-----------------------|----------|-------------------|-----------------------|-----------------------|----------|------------------|--------|
| | 1 January 2023 | Incoming resources | Resources expended | Transfer | 1 January 2024 | Incoming resources | Resources expended | Transfer | December 2024 | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| Advocacy client funds | 1,634 | 2,680 | (2,041) | - | 2,273 | 49,583 | (3,405) | - | 48,451 | |
| Talent Fund grant | 4,006 | - | (4,006) | - | - | - | - | - | - | Closed |
| Sussex Masonic Lodge grant | 736 | - | (736) | - | - | - | - | - | - | Closed |
| Sainsburys plc | - | 30,000 | - | (30,000) | - | - | - | - | - | Closed |
| Big Lottery fund new grant (salaries) | (3,162) | 161,878 | (158,714) | - | 2 | 166,884 | (166,883) | - | 3 | |
| Sussex Community Fund | 15,000 | 20,000 | (20,000) | - | 15,000 | 20,000 | (20,000) | - | 15,000 | |
| ESCC Security grant | 13,396 | - | (2,306) | - | 11,090 | - | (4,270) | - | 6,820 | |
| Financial Inclusion grant | 17,682 | 29,994 | (27,638) | - | 20,038 | 39,994 | (31,874) | - | 28,158 | |
| Pathfinder grant | 95,309 | 156,665 | (161,402) | - | 90,572 | 202,481 | (188,386) | - | 104,667 | |
| E Borough Council grant | 5,000 | - | (5,000) | - | - | 7,500 | (7,500) | - | - | Closed |
| Trussell Trust winter support grant | 4,416 | - | (4,202) | - | 214 | - | (214) | - | - | Closed |
| Neighbourly - Co-op/Lidl/Sainsbury | - | 2,150 | (883) | - | 1,267 | 4,530 | (1,195) | - | 4,602 | |
| ESCC Household Support grant | 21,355 | 55,496 | (51,993) | - | 24,858 | 29,720 | (37,374) | - | 17,204 | |
| Baby Basics (inc Chalk Cliff Trust) | - | 3,750 | (941) | - | 2,809 | 15,663 | (10,316) | - | 8,156 | |
| Duke of Devonshire | - | - | - | - | - | 2,500 | (2,500) | - | - | Closed |
| Asda food provision | - | - | - | - | - | 400 | (400) | - | - | Closed |
| Trussell Fundraising | - | - | - | - | - | 11,250 | (10,770) | - | 480 | |
| Trussell Collective Project | - | - | - | - | - | 6,050 | (5,308) | - | 742 | |
| Trusthouse Charitable Foundation | - | - | - | - | - | 5,000 | - | - | 5,000 | |
| | 175,372 | 462,613 | (439,862) | (30,000) | 168,123 | 561,555 | (490,395) | - | 239,283 | |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

18 Restricted Funds (continued)

Restricted fund descriptions

Advocacy client funds - For the cost, of advocacy and client assistance expenditure.

Talent Fund grant – This grant called “Make Humanity Great Again” was for the purchase of fresh foods for distribution in Foodbank. Fund closed.

Sussex Masonic Lodge grant – Fund to purchase food and other goods over Christmas. Fund closed.

Sainsburys plc grant – A grant towards the purchase of a new delivery van. Van purchased. Fund closed.

Big Lottery fund New (salaries) - Grants given for salaries, started in October 2022, with balances carried forward to September 2025.

Sussex Community Fund – Grant towards employment costs of food distribution.

East Sussex County Council Food Security grant - Grant to help those struggling to afford food and essentials due to Covid 19.

Financial inclusion grant – Salary grant, to employ a Senior Advocacy Officer.

Pathfinder grant – Salary for members of staff employed in the Pathfinder project of changing minds, changing policy and changing communities.

Eastbourne Borough Council - Fund to purchase food and other goods over winter period. Fund closed.

Trussell Trust - Fund as winter support to assist vulnerable households.

Southern Co-operative/ Lidl/ Sainsburys – Grant to assist foodbank operations.

East Sussex County Council Household support grant - Fund to assist vulnerable households in most need of support due to cost of living.

Baby Basics, including Chalk Cliff Trust grant – This grant provides help for clients of the Baby Basics project.

Duke of Devonshire Charitable grant - Grant to assist foodbank operations.

Asda charitable grant – Fund to help those struggling to afford food and essentials.

Trussell Trust fundraising grant – Fund to provide employment for a fundraiser, to secure future funding sources.

Trussell Trust collective grant – Fund to provide employment to investigate co-operative and collective foodbank operations across East Sussex.

Trusthouse Charitable Foundation - Grant to assist foodbank operations.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | Balance at 1 January 2023 | Movement in funds | | | Balance at 1 January 2024 | Incoming resources | Movement in funds | | Balance at 31 December 2024 |
|------------------|------------------------------|-----------------------|-----------------------|---------------|------------------------------|-----------------------|-----------------------|----------|--------------------------------|
| | | Incoming resources | Resources expended | Transfer | | | Resources expended | Transfer | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Reserve fund | 140,000 | - | - | 40,000 | 180,000 | - | - | - | 180,000 |
| Future rent fund | 240,000 | - | - | - | 240,000 | - | - | - | 240,000 |
| Employment fund | 140,000 | - | - | - | 140,000 | - | - | - | 140,000 |
| | <u>520,000</u> | <u>-</u> | <u>-</u> | <u>40,000</u> | <u>560,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>560,000</u> |

Designated Fund descriptions

Reserve fund

This is a reserve fund representing approximately 3 to 6 months expenditure, not otherwise covered by the rent and employment designated funds, in accordance with Charity Commission recommended best practice. Transfers to increase this fund, authorised by the trustees, are made from the General unrestricted funds.

Future rent fund

This fund sets aside sufficient amounts to cover lease commitments for the terms of the leases acquired at the end of 2022 and early 2023 for the premises at Grove Road and Brampton Road, Eastbourne, and continuing extension of those leases considered to be required to support the work of the charity as a going concern. Transfers to increase this fund, authorised by the trustees, are made to ensure the longer-term rent commitments, from the General unrestricted funds.

Employment fund

This fund sets aside amounts to cover employment changes, increased staff levels and potential redundancy costs at the end of grant funding periods. Transfers to increase this fund, authorised by the trustees, are made to ensure stability for future employment commitments, from the General unrestricted funds.

The need to keep reserves

The charity trustees have considered the need to hold these financial reserves including the following reasons:

The risk of an unforeseen emergency or other unexpected need, in terms of a rise in the demand from beneficiaries for services, sudden large expenditure for repair or asset renewal.

Covering unforeseen day-to-day operational costs, such as employee long-term sickness absence, unexpected resignation of key staff, damage to key assets.

A source of income not being renewed that would have significant and sudden consequences on operational activities.

Planned commitments that need to be met, such as lease agreements and redundancy payments where projects may end.

The need to fund short term deficits when funding applications may be pending and delayed.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

20 Financial activities by project

The income funds of the charity include the following project analysis of costs and grant funding income.

| | Projects 2024 | | | | Projects 2023 | | | |
|----------------------------|----------------------|---------------|---------------------|----------------------|----------------------|---------------|---------------------|----------------------|
| | Project direct costs | Support costs | Total project costs | Income grant funding | Project direct costs | Support costs | Total project costs | Income grant funding |
| | £ | £ | £ | £ | £ | £ | | |
| Warehouse and distribution | 164,007 | 50 | 164,057 | 73,534 | 171,542 | 61 | 171,603 | 113,844 |
| Foodbank satellites | 76,276 | 172 | 76,448 | 61,571 | 71,657 | 497 | 72,154 | 57,272 |
| Baby Basics | 10,317 | - | 10,317 | 6,600 | 581 | 360 | 941 | 3,000 |
| Community development | 70,236 | 37 | 70,273 | 71,683 | 76,988 | 869 | 77,857 | 72,442 |
| Advice and debt service | 184,576 | 18,996 | 203,572 | 192,423 | 199,362 | 21,019 | 220,381 | 169,422 |
| Central services support | 98,110 | 75,983 | 174,093 | 149,442 | 45,299 | 44,492 | 89,791 | 85,340 |
| | <u>603,522</u> | <u>95,238</u> | <u>698,760</u> | <u>555,253</u> | <u>565,429</u> | <u>67,298</u> | <u>632,727</u> | <u>501,320</u> |

This project analysis agrees with the income from grant funding as shown in note 3 on page 30.

Costs include all charitable activities and support costs, excluding the value of donated goods, fundraising and investment costs, as shown in note 7 on page 31.

Service project fund descriptions

Warehouse and distribution - For the receiving, sorting, storage and distribution of food and other goods for clients, but not including the value of donated goods.

Foodbank satellites – For the provision of food and other goods to clients in locations around Eastbourne.

Baby Basics project - For the provision of a wide range of supplies to clients for babies in locations around Eastbourne.

Community development – Working in conjunction with local authority, other relief and welfare agencies and clients to develop alternative ways to obviate the need for foodbanks.

Advice and debt service – Working with clients and other agencies towards achieving outcomes of welfare benefits, debt advice and other signposts of support.

Central services – For the provision of management, administration, finance, fundraising and personnel support services

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2024

21 Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2024 £ | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2023 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------------|--------------------|
| Fund balances are represented by: | | | | | | | | |
| Property, vehicle and equipment | 26,688 | - | - | 26,688 | 35,838 | - | - | 35,838 |
| Investments | - | 555,838 | - | 555,838 | - | 531,826 | - | 531,826 |
| Current assets/ (liabilities) | 221,830 | 4,162 | 239,283 | 465,275 | 188,545 | 28,174 | 168,123 | 384,842 |
| Net fund balances | 248,518 | 560,000 | 239,283 | 1,047,801 | 224,383 | 560,000 | 168,123 | 952,506 |

22 Operating lease commitments and Post Balance Sheet events

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases for the premises at Grove Road and Brampton Road, Eastbourne, which fall due, as follows:

| | 2024 £ | 2023 £ |
|----------------------------|----------------|----------------|
| Within one year | 48,000 | 48,000 |
| Between two and five years | 96,000 | 144,000 |
| | <u>144,000</u> | <u>192,000</u> |

EASTBOURNE FOODBANK

England & Wales - Charity number 1149902

Accounts



Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Eastbourne Foodbank
Annual Report and Financial Statements
for the Year Ended 31 December 2023

Contents

| | Page |
|-----------------------------------|---------|
| Trustees' Annual Report | 1 – 11 |
| Independent Auditor's Report | 12 – 15 |
| Statement of Financial Activities | 16 |
| Statement of Financial Position | 17 |
| Statement of Cash Flows | 18 |
| Notes to the Financial Statements | 19 - 31 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Legal and Administrative information

Legal Status

Eastbourne Foodbank is a company limited by guarantee, incorporated on 20 November 2012. It is registered in England and Wales, company number 08300396. The company does not have a share capital and the liability of each member is limited to £10.

Eastbourne Foodbank is a charity, registration number 1149902.

Trustees

| | |
|--------------------|-------------------------|
| Adrian Butcher | |
| Tim Coleman | Appointed November 2023 |
| Caroline Kelly | |
| Mark Lambird | Resigned November 2023 |
| Jayne Rice-Oxley | |
| Jim Rowe | Appointed November 2023 |
| David Scott-Ralphs | Appointed November 2023 |
| Christopher Sneath | Resigned April 2023 |
| Dennis Thompson | Resigned April 2023 |
| Howard Wardle MBE | |
| Alison Whitby | Appointed November 2023 |
| Robert Wilkinson | |

Senior Management Team

| | |
|-------------------|------------------------------------|
| Howard Wardle MBE | Chief Executive |
| Jess Holliday | Deputy Chief Executive |
| Freya Brooks | Satellite Support Manager |
| Debbie Canning | Advice Centre Manager |
| Juliet Mead | Campaigns Manager |
| Mark Titherly | Warehouse and Distribution Manager |

Main Locations

Principal location for correspondence and communications
Unit 3, 55 Brampton Road, Eastbourne, East Sussex BN22 9AF

Main location for Advocacy and Debt Assistance
42 Grove Road, Eastbourne, East Sussex BN21 4TY

Registered Office

Chantry House, 22 Upperton Road, Eastbourne, East Sussex BN21 1BF

Independent Auditor

Caladine Ltd
Chantry House, 22 Upperton Road, Eastbourne East Sussex BN21 1BF

Bankers

Lloyds Bank Plc, Terminus Road, Eastbourne, East Sussex BN21 3AH

Solicitors

McCarthy Webb, 21 Wish Road, Eastbourne, East Sussex BN21 4NX

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2023, together with the financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty in Eastbourne and the surrounding areas by providing items and services to individuals in need, which they would not otherwise be able to afford through lack of means, and to fulfil such other purposes, which are exclusively charitable, according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees review the aims, objectives and activities each year. This review looks at what was achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people they were set up to help. The review also helps Eastbourne Foodbank to ensure the aim, objectives and activities remain focussed on the stated purposes, and planned activities contribute to the aims and objectives the trustees have set.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on the 20 November 2012, and governed by its Memorandum and Articles of Association. The trustees are members of the company and guarantee to contribute £10 each in the event of winding up.

The charity is governed by the Board of Trustees who are recruited and appointed for the skills and experience that they may offer in contributing to the governance of the charity. Trustees must accept and support the Objects set out in the Articles of Association of the charity. Trustees are elected by the existing Board of Trustees, appointed by majority vote and are subject to periodic retirement and reappointment by rotation. The Board meets at least quarterly and appoints individual trustees to oversee specific areas of Eastbourne Foodbank's operations, including leadership, employment, health and safety, building fabric and use, and finance. Aims, strategies and policies for meeting the charity's responsibilities and objectives are agreed and reviewed regularly.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|--------------------|---------------------------|
| Adrian Butcher | (Chair) |
| Tim Coleman | (Appointed November 2023) |
| Caroline Kelly | |
| Mark Lambird | (Resigned November 2023) |
| Jayne Rice-Oxley | |
| Jim Rowe | (Appointed November 2023) |
| David Scott-Ralphs | (Appointed November 2023) |
| Christopher Sneath | (Resigned April 2023) |
| Dennis Thompson | (Resigned April 2023) |
| Howard Wardle | |
| Alison Whitby | (Appointed November 2023) |
| Robert Wilkinson | |

None of the trustees has any beneficial interest in the company.

The Trustees ensure the induction and training of new trustees, including providing each trustee with a copy of the governing documents Memorandum and Articles of Association; the most recent annual report and accounts; a copy of policies and appropriate Charity Commission publications. New trustees are made aware of the organisation structure of management, employees and departmental responsibilities and are given the opportunity to meet members of the management team to be appraised of matters of current activities and especially in the area of particular interest to each trustee.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Howard Wardle, a trustee, is also the Company Secretary and is employed as the Chief Executive, responsible for the day-to-day running of the charity, together with a Senior Management Team, the members of which are set out on page 3. The senior managers meet regularly and deal with the day-to-day management and running of the activities. Senior managers report to the trustees on the progress of activities, performance results and plans.

The trustees appoint a remuneration sub-committee, consisting of trustees, to propose and keep under annual review, a salary structure, covering all employees. Application of individual employee appointments to specific pay points within the structure are proposed by the Chief Executive and ratified by the Board of Trustees. The specific pay point for Howard Wardle, the Chief Executive, is agreed in his absence, by the Board of Trustees.

Network Bodies

Eastbourne Foodbank continues to be a member of The Trussell Trust (charity 1110522 and company 05434524 (England and Wales)), a national support group for local foodbanks. Active membership of this body provided a wide forum for the exchange of information, training and support at local and national level. No external party, including The Trussell Trust took decisions or had voting rights in the governance of Eastbourne Foodbank.

Achievements and performance

During 2023 our range of services have again been under increased pressure to meet the growing demand. An increasing number of people in Eastbourne have faced financial difficulties due to the cost-of-living crisis; but due to the tremendous generosity from the people of Eastbourne we have been able to meet the demand although on many occasions our services have been stretched to capacity.

We now have seven foodbank satellites across the town in the areas of highest deprivation. In all of the satellites we have a welfare benefits advisor available to assist clients.

The demand for our welfare benefit and debt advice service has hugely increased compared to last year although figures show that comparing 2022 with 2023, we have only experienced an increase of 1.28% in the number of occasions of people receiving food. These figures reflect the cost-of-living crisis continuing to affect people's lives.

- number of occasions when people were helped with food in 2022: 28,415
- number of occasions when people were helped with food in 2023: 28,778

We are extremely privileged to have the input from over 185 volunteers during the year and are grateful to everyone who has supported foodbank with time and energy. The charity is grateful for the help in the collection and distribution of food. The frequency and duration of volunteer contributions can be quantified as over 25,000 hours, with an estimated valuation in excess of £260,000.

We are extremely grateful to churches, schools, small businesses and individuals in Eastbourne who regularly donate food to us.

Our overall aim is that through advocacy and debt advice we can reduce the number of people reliant on foodbank and eventually end the need for its existence.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Achievements and performance (continued)

A personal message from the Chair of trustees

It's been a year of transition for the board of trustees. In April Chris Sneath stepped down as chair after a long and distinguished period in the role. I would like to thank him for his wisdom and expertise. My thanks too to Dennis Thompson and Mark Lambird who have also stepped down as trustees. Each made a significant contribution during their time in post.

Four new trustees were elected at the final board meeting of the year: Tim Coleman, Jim Rowe, David Scott-Ralphs, and Ali Whitby. They bring a wealth of skills and experience and I am delighted to have them on the board.

Finally, I would like to thank Howard, his excellent staff team and our amazing volunteers for the inspiring work they do for Eastbourne Foodbank in providing help and hope to some of the most needy in our town.

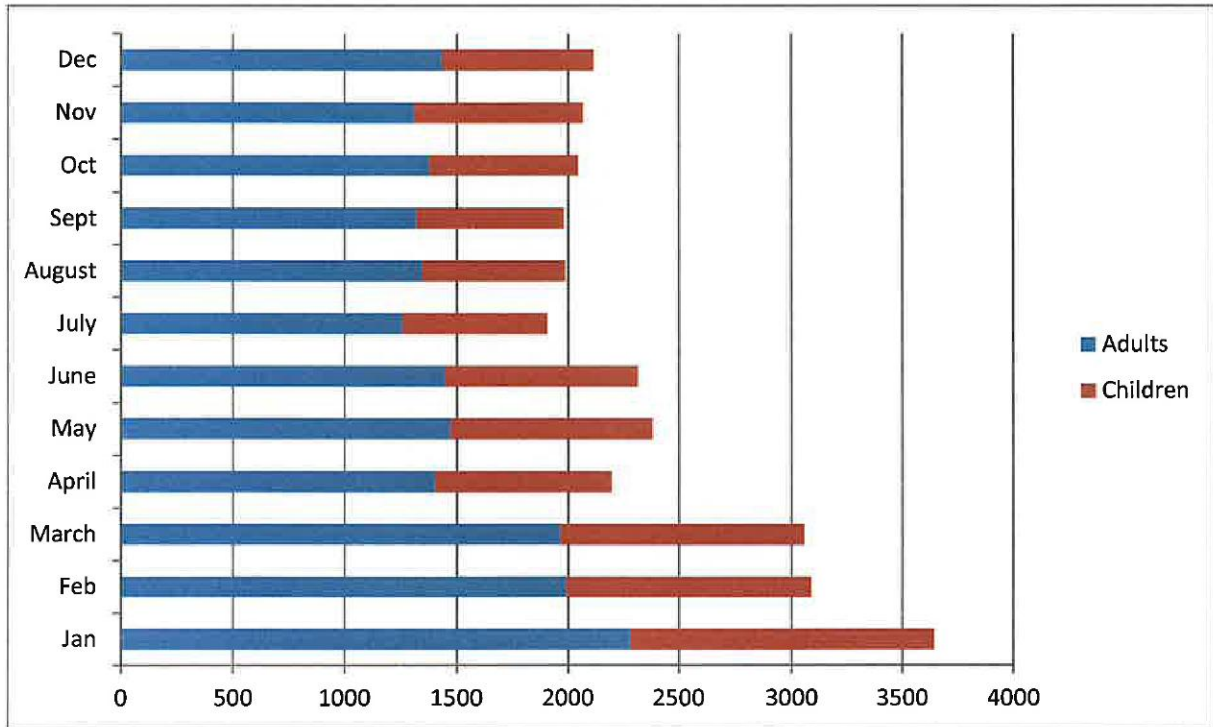
Adrian Butcher
Chair of trustees
December 2023

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

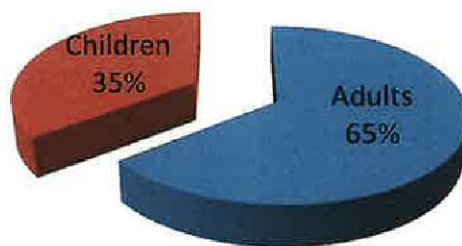
Achievements and performance (continued)

Numbers of adults and children accessing Eastbourne Foodbank during 2023



The total number of people receiving food during 2023 was 28,778

Percentage of adults and children accessing foodbank

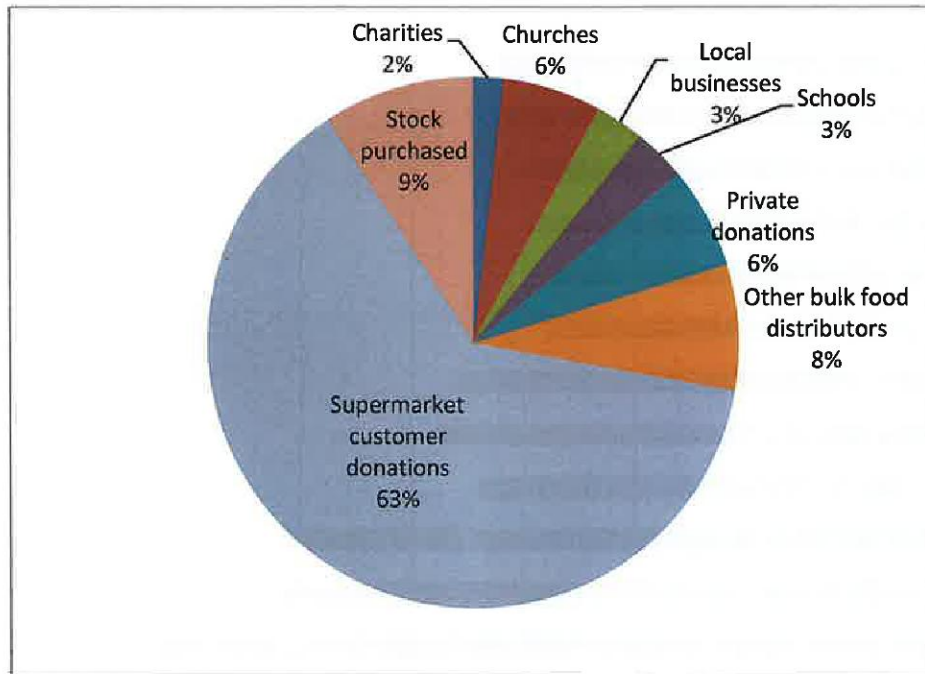


Total number of adults receiving food was 18,575
Total number of children receiving food was 10,203

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Achievements and performance (continued)



Food donations during 2023

We are extremely grateful to everyone who supports our work by donating food.

Total stock of food donated during the year: 145 tonnes (See notes to the Financial Statements, note 3, page 23 Gifts in Kind)

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Achievements and performance (continued)

Work with Trussell Trust

During 2023 Eastbourne Foodbank has worked closely with Trussell Trust to challenge the root causes of poverty. We have received excellent support in the areas of:

- Financial Inclusion – working with clients to increase income via benefit applications or debt relief.
- Campaigning for change – Challenging injustice that forces people to use foodbanks.
- Pathfinders – working on innovative ways to explore ways to end poverty.

In all three of these areas, we have been able, on many occasions, to feedback our experiences and successes which have been of benefit to other foodbanks in the wider Trussell Trust network.

During the second half of 2023 our work has seen a significant decrease in numbers of clients requiring food support. This is as a result of very focussed work with clients to address their financial situation.

Thank you to financial supporters

Thank you to our funders and financial supporters during 2023, including:

| | |
|---|---------------------------------------|
| National Lottery – Reaching Communities | Sovereign Harbour Rotary |
| Sussex Community Foundation | Gateway Church |
| Chalk Cliffe Trust | Folkington Trust |
| Sainsbury's | The Dicker Players |
| Trussell Trust | Shinewater School |
| Eastbourne Borough Council | BDW Trading |
| East Sussex County Council Household Support Fund | Ecclesiastical Insurance |
| Sussex Masonic Lodge | Tesco |
| Asda | Gatherwell Lottery |
| Southern Co-op | V2 Radio |
| Emmanuel Church | Plumbase |
| Queen Alexander Cottage Homes | John Slater Foundation |
| St John's Church Meads | The Deerfold Trust |
| East Sussex College Group | Ronald Smith Foundation |
| Royal Eastbourne Golf Club | Community Church, St Anthony's Centre |
| East Dean Book Sharing Club | Hampden Park/Willingdon Trees Panel |
| Christian Copyright Licensing International | Victoria Baptist Church |
| St Elisabeth's Church | St George's Church |
| Eastbourne College | Rager and Roberts |
| St Wilfred's Church | Livingstone Community Church |
| Willows Funeral Service | Blossom and Bear |
| Cavendish School | Airtrace Sheet Metal |
| Eastbourne Borough Walking Club | St Catherine's Academy |
| Grange Pals | Grove Road Baptist Church |
| Cherry Security Company | Histogränge |
| Nicholson Court Housing | |

We also acknowledge the generous financial support of over 500 regular donors who each month support our work.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Financial review

The results for the year ended 31 December 2023 are shown in the attached financial statements. The overall result, including charitable activities, trading activities and investment income (see page 16), was a surplus for the year of £95,886.

Total income of £1,073,426, as shown on page 16 and in notes 3, 4, and 5 on page 23, was less than the previous year. Donations and gifts, gratefully received from supporters of the charity, at £178,349, was also less than those in the previous year, as well as £3,430 given for a restricted purpose. Donation of goods in kind, shown as income at fair value when distributed, with an equivalent amount recognised as charitable expenses, after adjustment for stock, is shown in notes 3 and 7 on pages 23 and 24. Income from grants at £501,320 was almost identical to the previous year, especially the amount of restricted grants. The trustees are extremely grateful to individuals and organisations who have donated funds during this financial year, including those individuals who wish to remain anonymous.

Resources expended of £977,540 were a little higher than in the previous year, as a result of our expanded workforce and consequent increase in employment costs, as shown on page 16 and in notes 6 to 10 on pages 24 to 26.

The balance sheet showed net current assets amount at £384,842, as shown on page 17 and in notes 12 to 17 on pages 26 and 27. The net funds included restricted fund of £168,123, as shown on page 17 and in note 18 on pages 28 and 29.

Reserves

The trustees have agreed a reserves policy that identifies three key components; unexpected underfunding of running costs; availability of the main warehouse premises; and general fluctuations in beneficiary demand. The trustees have, therefore, set a designated reserve fund of £180,000, set aside to meet the charity policy that otherwise unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure; further designated funds for future rent of £240,000 towards meeting the lease commitments for the two main premises of the charity, employment reserve of £140,000 towards changes and increased staff levels, and finally a balance of unrestricted funds of £224,383, as shown on page 17 and in notes 19 and 20 on pages 30 and 31.

Risk management and future plans

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. A risk register, identifying all potential risks across all of the foodbank activities, is actively discussed at each trustees meeting. Each section is discussed with the relevant senior manager and actions agreed.

During the year cash deposits were invested across a number of financial institutions in line with the Financial Services Compensation Scheme limit of £85,000 for each, using the CAF Charity Deposit Platform, in order to spread the risk, as shown in note 13 on page 27. The trustees are aware that the decision to hold the investments in cash may not provide as great a return as other, higher risk, listed options available.

Through a number of initiatives, we are working towards seeing the end of large-scale foodbank operations. Three initiatives: Changing Minds - engaging people to understand what poverty is and how it affects people's lives; Changing Communities - seeking ways for the wider community, including churches and businesses, to take ownership of the poverty situation; and Changing Policies - influencing local and national government for change. As we work towards this end point that could take 5 - 10 years we will continue to work in the town to assist those experiencing poverty.

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Foodbank for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2023

Statement of trustees' responsibilities (continued)

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Trustees' response to qualified audit opinion

In response to the qualified audit opinion of the financial statements for the year ended 31 December 2022, the trustees have reviewed and revised procedures for measuring the fair value of goods donated for stock and distribution to beneficiaries. Within the practical limits of physically measuring donated goods, the trustees have made judgements and estimates that they consider to be reasonable and prudent in preparing the financial statements for the year ended 31 December 2023.

Auditors

The auditors, Caladine Limited, were appointed for the year and will be proposed for re-appointment at the Annual General Meeting.

The trustees' report was approved by the Board of Trustees.



Adrian Butcher (Chair) Trustee

Dated: 15 April 2024

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Opinion

We have audited the financial statements of Eastbourne Foodbank (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made.
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006, Charities Act 2011 and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators

Eastbourne Foodbank

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EASTBOURNE FOODBANK

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



**John Richard Caladine FCCA CTA FCIE (Senior Statutory Auditor)
for and on behalf of Caladine Limited**

**Chartered Certified Accountants
Statutory Auditor**

Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2023

| | Note | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total 2022 £ |
|---|------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 3 | 579,744 | 462,613 | 1,042,357 | 644,873 | 464,288 | 1,109,161 |
| Other trading activities | 4 | 9,810 | - | 9,810 | 2,501 | - | 2,501 |
| Investments | 5 | 21,259 | - | 21,259 | 5,649 | - | 5,649 |
| Total income and endowments | | 610,813 | 462,613 | 1,073,426 | 653,023 | 464,288 | 1,117,311 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 6 | 3,696 | 1,917 | 5,613 | 4,124 | - | 4,124 |
| Charitable activities | 7 | 532,782 | 437,945 | 970,727 | 523,092 | 422,086 | 945,178 |
| Investment costs | 10 | 1,200 | - | 1,200 | 1,062 | - | 1,062 |
| Total resources expended | | 537,678 | 439,862 | 977,540 | 528,278 | 422,086 | 950,364 |
| Net incoming/(outgoing) resources before transfers | | 73,135 | 22,751 | 95,886 | 124,745 | 42,202 | 166,947 |
| Gross transfers between funds | 18 | 30,000 | (30,000) | - | (25,343) | 25,343 | - |
| Net income/ (expenditure) for the year / Net movement in funds | | 103,135 | (7,249) | 95,886 | 99,402 | 67,545 | 166,947 |
| Fund balances at 1 January 2023 | | 681,248 | 175,372 | 856,620 | 581,846 | 107,827 | 689,673 |
| Fund balances at 31 December 2023 | | 784,383 | 168,123 | 952,506 | 681,248 | 175,372 | 856,620 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Eastbourne Foodbank

Statement of Financial Position as at 31 December 2023

| | | 2023 | | 2022 | |
|--|-------|------------------|----------------|------------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Property, vehicle and equipment | 12 | | 35,838 | | 4,783 |
| Investments | 13 | | 531,826 | | 430,155 |
| Current assets | | | | | |
| Stock | 14 | 71,000 | | 66,000 | |
| Trade and other receivables | 15 | 38,470 | | 45,241 | |
| Cash at bank and in hand | | <u>549,438</u> | | <u>583,358</u> | |
| | | 658,908 | | 694,599 | |
| Current Liabilities | 16 | <u>(274,066)</u> | | <u>(272,917)</u> | |
| Net current assets | | | <u>384,842</u> | | <u>421,682</u> |
| Total assets less current liabilities | | | <u>952,506</u> | | <u>856,620</u> |
| Income funds | | | | | |
| Restricted funds | 18 | | 168,123 | | 175,372 |
| Unrestricted funds - designated | 19 | | | | |
| Reserve fund | | 180,000 | | 140,000 | |
| Future rent fund | | 240,000 | | 240,000 | |
| Employment reserve | | 140,000 | | 140,000 | |
| Unrestricted funds - general | | | | | |
| General unrestricted funds | | <u>224,383</u> | | <u>161,248</u> | |
| | | | <u>784,383</u> | | <u>681,248</u> |
| Total charity funds | | | <u>952,506</u> | | <u>856,620</u> |

The trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 15 April 2024



Adrian Butcher (Chair) Trustee



Howard Wardle Trustee

Company Registration No. 08300396

Eastbourne Foodbank

Statement of Cash Flows for the Year Ended 31 December 2023

| Note | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Cash flows from operating activities | | |
| Net cash provided by (used in) operating activities | (18,579) | 132,838 |
| Cash flow from investing activities | | |
| Purchase of tangible fixed assets | (36,600) | - |
| Interest received | 21,259 | 5,649 |
| Net cash provided by (used in) Investing activities | (15,341) | 5,649 |
| Change in cash and cash equivalents in the reporting period | (33,920) | 138,487 |
| Cash and cash equivalents at the beginning of the reporting period | 583,358 | 444,871 |
| Cash and cash equivalents at the end of the reporting period | 549,438 | 583,358 |

Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | 95,886 | 166,947 |
| Adjustments for: | | |
| Depreciation charges | 5,545 | 4,784 |
| Dividends, interest and rents from investments | (21,259) | (5,649) |
| (increase)/decrease in stock | (5,000) | (26,100) |
| (Increase)/decrease in debtors | 6,771 | (19,805) |
| Increase/(decrease) in creditors | 1,149 | 17,816 |
| (Increase)/decrease in investments | (101,671) | (5,155) |
| Net cash provided by (used in) operating activities | (18,579) | 132,838 |

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Company information

Eastbourne Foodbank is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Allocation between unrestricted and restricted funds is subject to specific conditions by the donor or grant maker as to how they may be used, and in accordance with fundraising applications. Unrestricted income is recognised for general use where there is no other specified purpose.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised on receipt, unless performance conditions require deferral of the amount, or where performance is time related and deferral is pro-rata to the time in each accounting period.

1.5 Volunteers' services

The charity relies enormously on the contribution of unpaid volunteers, but the value, indicated on page 5 and in note 10, of services provided is not incorporated into these financial statements.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

1 Accounting policies (Continued)

1.6 Donated goods and services

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. Donated food for the Foodbank has been measured at £2.37/kg (2022: £2.37/kg). If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The Balance sheet contains the estimated value of food that can be donated and used by the Foodbank. The estimated cost of food is calculated by weight at an average retail cost of £2.37 per kilogram (2022: £2.37 per kilogram).

1.7 Expenditure

Expenditure is recognised in the period in which it is incurred and is reported on an activity basis. The main activity is the Foodbank distribution; whilst costs for the Pathfinder, advocacy and debt advice are shown separately. Costs shared between activities, such as support and governance costs, are apportioned across the activities according to estimated usage and time. Expenditure includes irrecoverable VAT. Gifts of donated food for distribution are recognised as expenditure as soon as the donation is received, subject to stock movement.

Expenditure is allocated to restricted funds by direct attribution to the specific conditions set by the donor or grant maker, including agreed proportions of specific costs, such as salaries.

1.8 Property, vehicle and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are capitalised when costing over £2,000.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|---------------------------------|
| Fixtures, fittings and equipment | at 25% on a straight-line basis |
| Motor vehicles | at 25% on a straight-line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

1 Accounting policies (Continued)

1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlements value. Basic financial assets include trade and other receivables, cash and bank balances. Basic financial liabilities include bank loans measured at transaction price, trade and other payable where trade payables are obligations to pay for goods and services that have been acquired on the ordinary course of operations from supplies.

1.10 Stocks

Stocks comprise food, toiletries and other donated goods, held for distribution by the food bank. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.15 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

1.16 Taxation

The trustees consider that the organisation is not liable to any corporation tax on its income.

1.17 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the charity without further specified purpose.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

1 Accounting policies (Continued)

1.17 Unrestricted funds (Continued)

The charity operates an unrestricted general fund as oversight for the work of the Foodbank, including the value of fixed assets. Small gifts for projects within the core work are included in the General fund although records are kept to identify these monies.

The charity also maintains a designated reserve fund of £180,000 in accordance with best practice and has set up a designated future rent fund setting aside monies to meet its commitments under operating leases and a designated employment reserve fund to meet staff changes and increasing demands.

Details of the designated funds can be found in note 19 on page 30.

1.18 Restricted funds

Restricted funds are subject to specific conditions by donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Details of the restricted funds can be found in note 18 on pages 28 and 29.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|---------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 178,349 | 3,430 | 181,779 | 185,964 | 3,595 | 189,559 |
| Gifts in kind | 343,000 | - | 343,000 | 398,000 | - | 398,000 |
| Grants receivable | 42,137 | 459,183 | 501,320 | 40,693 | 460,693 | 501,386 |
| Gift Aid receivable | 16,258 | - | 16,258 | 20,216 | - | 20,216 |
| | <u>579,744</u> | <u>462,613</u> | <u>1,042,357</u> | <u>644,873</u> | <u>464,288</u> | <u>1,109,161</u> |

Gifts in kind are food donations. These are valued at £2.37 per kilogram, rounded to the nearest £1,000.

3 Grants receivable

| | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|-----------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| National Lottery | - | 161,879 | 161,879 | - | 138,915 | 138,915 |
| Sussex Community Foundation | - | 20,000 | 20,000 | - | 20,000 | 20,000 |
| Trussell Trust | 42,137 | 186,659 | 228,796 | 40,693 | 230,191 | 270,884 |
| Eastbourne Borough Council | - | - | - | - | 26,200 | 26,200 |
| East Sussex County Council | - | 55,495 | 55,495 | - | 42,387 | 42,387 |
| The Talent Fund | - | - | - | - | 3,000 | 3,000 |
| Chalk Cliff Trust | - | 3,000 | 3,000 | - | - | - |
| Southern Co-operative | - | 2,150 | 2,150 | - | - | - |
| Sainsburys | - | 30,000 | 30,000 | - | - | - |
| | <u>42,137</u> | <u>459,183</u> | <u>501,320</u> | <u>40,693</u> | <u>460,693</u> | <u>501,386</u> |

4 Other trading activities

| | Unrestricted funds | Restricted funds | Total 2023 | Unrestricted funds | Restricted funds | Total 2022 |
|--------------------|--------------------|------------------|------------|--------------------|------------------|------------|
| | £ | £ | £ | £ | £ | £ |
| Fundraising events | 9,810 | - | 9,810 | 2,501 | - | 2,501 |

5 Investments

| | 2023 | 2022 |
|---------------------|---------------|--------------|
| | £ | £ |
| Interest receivable | <u>21,259</u> | <u>5,649</u> |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

6 Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2023 £ | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|---------------------------|-------------------------|-----------------------|-----------------|-------------------------|-----------------------|-----------------|
| Fundraising and publicity | | | | | | |
| Fundraising costs | 3,696 | 1,917 | 5,613 | 4,124 | - | 4,124 |

7 Charitable activities

| | Food Distribution £ | Pathfinder £ | Total 2023 £ | Food Distribution £ | Pathfinder £ | Total 2022 £ |
|---|------------------------|-----------------|-----------------|------------------------|-----------------|-----------------|
| Salaries, NIC and pension | 147,113 | 260,188 | 407,301 | 110,777 | 228,096 | 338,873 |
| Food and other purchases | 63,012 | - | 63,012 | 43,938 | - | 43,938 |
| Gifts in kind distributed | 338,000 | - | 338,000 | 371,900 | - | 371,900 |
| Foodbank van expenses | 8,445 | - | 8,445 | 7,107 | - | 7,107 |
| Volunteer expenses and uniform | 703 | - | 703 | 866 | - | 866 |
| Volunteer training | 630 | - | 630 | 244 | 18 | 262 |
| Volunteer gifts | 2,410 | - | 2,410 | 73 | 102 | 175 |
| Advocacy miscellaneous costs | - | 3,312 | 3,312 | - | 45,354 | 45,354 |
| Rent | 37,890 | 12,500 | 50,390 | 26,431 | 12,000 | 38,431 |
| Light and heat | 1,480 | 1,834 | 3,314 | 1,515 | 1,811 | 3,326 |
| Insurance | 2,368 | - | 2,368 | 2,029 | - | 2,029 |
| Repairs and maintenance | 8,005 | - | 8,005 | 6,804 | 147 | 6,951 |
| Equipment | 1,345 | - | 1,345 | 4,389 | 398 | 4,787 |
| Travel and subsistence | 1,410 | - | 1,410 | 1,149 | 183 | 1,332 |
| Subscriptions | 1,586 | 5,653 | 7,239 | 621 | 5,603 | 6,224 |
| Depreciation | 5,545 | - | 5,545 | 4,784 | - | 4,784 |
| | 619,942 | 283,487 | 903,429 | 582,627 | 293,712 | 876,339 |
| Share of support costs (see note 8) | 28,847 | 23,950 | 52,797 | 27,363 | 28,580 | 55,943 |
| Share of governance costs (see note 8) | 7,251 | 7,250 | 14,501 | 6,448 | 6,448 | 12,896 |
| Charitable activities and support costs | 656,040 | 314,687 | 970,727 | 616,438 | 328,740 | 945,178 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 511,789 | 20,993 | 532,782 | 443,235 | 79,857 | 523,092 |
| Restricted funds | 144,251 | 293,694 | 437,945 | 173,203 | 248,883 | 422,086 |
| | 656,040 | 314,687 | 970,727 | 616,438 | 328,740 | 945,178 |

The Pathfinder activity describes the expanded advocacy, debt advice and financial inclusion activities set out on page 9 of the annual report.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

| 8 | Support costs | Support | Governance | Total | Support | Governance | Total |
|---|--|---------------|---------------|---------------|---------------|---------------|---------------|
| | | costs | costs | 2023 | costs | costs | 2022 |
| | | £ | £ | £ | £ | £ | £ |
| | Salaries, NIC and pension | 43,176 | - | 43,176 | 39,204 | - | 39,204 |
| | Printing, postage and stationery | 4,384 | - | 4,384 | 6,144 | - | 6,144 |
| | Telephone and internet | 3,840 | - | 3,840 | 8,064 | - | 8,064 |
| | Computer costs | 1,397 | - | 1,397 | 2,531 | - | 2,531 |
| | Independent audit/examination | - | 7,080 | 7,080 | - | 6,480 | 6,480 |
| | Accountancy | - | 217 | 217 | - | 914 | 914 |
| | Payroll fees | - | 1,584 | 1,584 | - | 720 | 720 |
| | Legal fees | - | 374 | 374 | - | - | - |
| | Professional indemnity insurance | - | 1,747 | 1,747 | - | 1,689 | 1,689 |
| | Governance compliance costs | - | 3,499 | 3,499 | - | 3,093 | 3,093 |
| | | 52,797 | 14,501 | 67,298 | 55,943 | 12,896 | 68,839 |
| | Analyzed between charitable activities (see note 7) | | | | | | |
| | Food distribution | 28,847 | 7,251 | 36,098 | 27,363 | 6,448 | 33,811 |
| | Pathfinder | 23,950 | 7,250 | 31,200 | 28,580 | 6,448 | 35,028 |
| | (Basis – time taken) | 52,797 | 14,501 | 67,298 | 55,943 | 12,896 | 68,839 |

Details of certain items of expenditure

| | 2023 | 2022 |
|---|--------------|--------------|
| | £ | £ |
| Fees for audit of the accounts and other services provided by the independent auditor | | |
| Independent auditor's fees | 7,080 | 6,480 |
| Accountancy services | 217 | 914 |
| Payroll fees | 1,584 | 720 |
| Total fees | 8,881 | 8,114 |

9 Employees

| | 2023 | 2022 |
|---|-----------|-----------|
| | Number | Number |
| Number of employees | | |
| The average monthly number of employees during the year | | |
| Direct charitable (full time and part time) | 12 | 12 |
| Support staff (part time) | 3 | 2 |
| | 15 | 14 |

Employment costs

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 390,818 | 327,883 |
| Social security costs | 30,104 | 26,004 |
| Other pension costs | 29,555 | 24,190 |
| | 450,477 | 378,077 |

There were no employees whose annual remuneration (excluding employer pension costs and employer National Insurance contributions) was £60,000 or more.

Key Management Personnel

The key management personnel (KMP) of the charity comprise the Trustees, the Chief Executive Officer and Deputy Chief Executive Officer. The total employee benefits (including employer National Insurance contributions and employer pension costs) of the KMP amounted to £74,081 (2022 - £59,853)

Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to the statement of financial activities in respect of the defined contribution schemes was £29,555, (2022 - £24,190).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

9 Employees (continued)

The charity is grateful for the support of over 185 volunteers, who help in the collection and distribution of food. The frequency and duration of volunteer contributions can be quantified as over 25,000 hours, with an estimated valuation in excess of £260,000.

10 Investment management costs

| | 2023 £ | 2022 £ |
|--------------|-----------|-----------|
| Bank charges | 1,200 | 1,062 |

11 Related party transactions and trustees

Remuneration of key management personnel

The remuneration (including employer pension costs and employer National Insurance contributions) of Howard Wardle, a trustee, as Chief Executive, was:

| Authority | 2023 £ | 2022 £ |
|--------------------|-----------|-----------|
| Governing document | 62,014 | 59,853 |

Related party transactions

Mark Lambird, a trustee, was also a director of Eastbourne Motoring Centre, which provided vehicle repairs, included in Foodbank van expenses page 24, and provision of a new van, see note 12 vehicle additions, amounting to:

| Authority | 2023 £ | 2022 £ |
|--------------------|-----------|-----------|
| Governing document | 37,402 | 400 |

Adrian Butcher, a trustee, was also a director of Meads Media, which provided public relations promotional material, included in Fundraising and publicity expenses page 24, amounting to:

| Authority | 2023 £ | 2022 £ |
|--------------------|-----------|-----------|
| Governing document | - | 600 |

None of the other trustees (or any persons connected with them) received any remuneration during the year or were reimbursed expenses. No guarantees have been given or received.

Trustee donations to the charity

Donations made to the charity by trustees and related parties

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| | 1,933 | 2,197 |

12 Property, vehicle and equipment

| | Fixtures, fittings equipment £ | Motor Vehicles £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|---|------------------------|--------------------|--------------------|
| Cost | | | | |
| At 1 January 2023 | 20,305 | 37,134 | 57,439 | 57,439 |
| Additions | - | 36,600 | 36,600 | - |
| Disposals | - | (18,000) | (18,000) | - |
| At 31 December 2023 | 20,305 | 55,734 | 76,039 | 57,439 |
| Depreciation and impairment | | | | |
| At 1 January 2023 | 20,305 | 32,351 | 52,656 | 47,872 |
| Depreciation charge for the year | - | 5,545 | 5,545 | 4,784 |
| Disposals | - | (18,000) | (18,000) | - |
| At 31 December 2023 | 20,305 | 19,896 | 40,201 | 52,656 |
| Carrying amount | | | | |
| At 1 January 2023 | - | 4,783 | 4,783 | 9,567 |
| At 31 December 2023 | - | 35,838 | 35,838 | 4,783 |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

| 13 | Fixed asset investments | 2023 investments | 2022 investments |
|-------------------|----------------------------|---------------------|---------------------|
| Cost or valuation | | £ | £ |
| | At 1 January 2023 | 430,155 | 425,000 |
| | Additions | 102,871 | 6,632 |
| | Reductions | (1,200) | (1,477) |
| | Revaluations | - | - |
| | At 31 December 2023 | <u>531,826</u> | <u>430,155</u> |
| | Carrying value | | |
| | At 31 December 2023 | <u>531,826</u> | <u>430,155</u> |
| | At 31 December 2022 | <u>430,155</u> | <u>425,000</u> |

The fair value of investments is determined by reference to the cost at the balance sheet date. Fixed asset investments are currently cash investments, not listed investments, and are not expected to be realised within 12 months of the reporting date.

| 14 | Stock | 2023 | 2022 |
|----|---------------------------------|---------------|---------------|
| | | £ | £ |
| | Stock of food and donated goods | 71,000 | 66,000 |
| | | <u>71,000</u> | <u>66,000</u> |

| 15 | Trade and other receivables | 2023 | 2022 |
|----|--------------------------------|---------------|---------------|
| | | £ | £ |
| | Other receivables | 19,898 | 28,387 |
| | Prepayments and accrued income | 18,572 | 16,854 |
| | | <u>38,470</u> | <u>45,241</u> |

| 16 | Current liabilities | 2023 | 2022 |
|--------------------------------------|------------------------------------|----------------|----------------|
| Amounts falling due within one year: | | £ | £ |
| | Other taxation and social security | - | 8,027 |
| | Deferred income | 264,481 | 256,991 |
| | Accruals and deferred income | 9,585 | 7,899 |
| | | <u>274,066</u> | <u>272,917</u> |

| 17 | Deferred income | 2023 | 2022 |
|----|---|----------------|----------------|
| | | £ | £ |
| | Arising from deferred grant income | | |
| | At 1 January 2023 | 256,991 | 245,943 |
| | Released | (256,991) | (245,943) |
| | New deferral | 264,481 | 256,991 |
| | Carrying value at 31 December 2023 | <u>264,481</u> | <u>256,991</u> |

The deferred income figure above includes a grant of £223,080 received as a development grant from The Trussell Trust. This fund will be used to provide for four members of staff to develop the Pathfinder project, which is targeted at finding ways that foodbanks are no longer required. This money is committed to be spent in 2024.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

18 Restricted funds

The income funds of the charity include the following unexpended balances of donations and grants held on trust for specific purposes.

| | Movement in funds | | | | Movement in funds | | | | Balance at 31 December 2023 | |
|---------------------------------------|---------------------------|--------------------|--------------------|----------|---------------------------|--------------------|--------------------|----------|-----------------------------|--------|
| | Balance at 1 January 2022 | Incoming resources | Resources expended | Transfer | Balance at 1 January 2023 | Incoming resources | Resources expended | Transfer | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| Advocacy client funds | 2,463 | 720 | (1,549) | - | 1,634 | 2,680 | (2,041) | - | 2,273 | |
| Big Lottery fund grant (salaries) | 5,647 | 98,758 | (111,708) | 7,303 | - | - | - | - | - | Closed |
| Big Lottery fund new grant (salaries) | - | 40,157 | (43,319) | - | (3,162) | 161,878 | (158,714) | - | 2 | |
| Trussell Trust/Asda large grant | 6,312 | 2,500 | (23,127) | 14,315 | - | - | - | - | - | Closed |
| Chalk Cliff Trust grant | - | - | - | - | - | 3,750 | (941) | - | 2,809 | |
| Talent Fund grant | 4,006 | 3,000 | (3,000) | - | 4,006 | - | (4,006) | - | - | Closed |
| ESCC Security grant | 22,931 | - | (9,535) | - | 13,396 | - | (2,306) | - | 11,090 | |
| Willingdon Fruit and Vegetables | 800 | - | (800) | - | - | - | - | - | - | Closed |
| Financial Inclusion grant | 18,765 | 29,217 | (33,631) | 3,331 | 17,682 | 29,994 | (27,638) | - | 20,038 | |
| Satellite Fruit and Vegetables | 1,331 | - | (1,331) | - | - | - | - | - | - | Closed |
| Pathfinder grant | 4,891 | 195,974 | (105,556) | - | 95,309 | 156,665 | (161,402) | - | 90,572 | |
| Tesco Groundworks grant | 1,125 | 375 | (1,894) | 394 | - | - | - | - | - | Closed |
| Sussex Masonic Lodge grant | 9,701 | - | (8,965) | - | 736 | - | (736) | - | - | Closed |
| ESCC Household Support grant | 29,855 | - | (29,855) | - | - | - | - | - | - | Closed |
| E Borough Council General grant | - | 6,000 | (1,000) | - | 5,000 | - | (5,000) | - | - | Closed |
| E Borough Council Food grant | - | 20,200 | (20,200) | - | - | - | - | - | - | Closed |
| ESCC Household Support grant | - | 42,387 | (21,032) | - | 21,355 | 55,496 | (51,993) | - | 24,858 | |
| Sainsburys plc | - | - | - | - | - | 30,000 | - | (30,000) | - | Closed |
| Southern Co-op | - | - | - | - | - | 2,150 | (883) | - | 1,267 | |
| Sussex Community Fund | - | 20,000 | (5,000) | - | 15,000 | 20,000 | (20,000) | - | 15,000 | |
| Trussell Trust winter support grant | - | 5,000 | (584) | - | 4,416 | - | (4,202) | - | 214 | |
| | 107,827 | 464,288 | (422,086) | 25,343 | 175,372 | 462,613 | (439,862) | (30,000) | 168,123 | |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

18 Restricted Funds (continued)

Restricted fund descriptions

Advocacy client funds - For the cost, of advocacy expenditure.

Big Lottery fund (salaries) - Grants given for salaries, started in October 2019, with balances carried forward to September 2022. A small overspend due to salary variations over the period was subsidised from the General unrestricted funds. Fund closed.

Big Lottery fund New (salaries) - Grants given for salaries, started in October 2022, with balances carried forward to September 2025.

Trussell Trust / Asda large grant – This award was to provide employment for two staff for three years to September 2022. An overspend due to employment changes authorised by the trustees, over the three-year period, was subsidised from the General unrestricted funds. Fund closed.

Chalk Cliff Trust grant – This grant provides help for clients of the Baby Basics project.

Talent Fund grant – This grant called “Make Humanity Great Again” was for the purchase of fresh foods for distribution in Foodbank. Fund closed.

East Sussex County Council Food Security grant - Grant to help those struggling to afford food and essentials due to Covid 19.

Willingdon fruit and vegetables grant – for the provision of fruit and vegetables at Willingdon Trees Foodbank satellite. Fund closed.

Financial inclusion grant – Salary grant, to employ a Senior Advocacy Officer.

Satellite fruit and vegetables – sponsorship raised by a volunteer who ran the Brighton Marathon to be used for the provision of fruit and vegetables. Fund closed.

Pathfinder grant – Salary for members of staff employed in the Pathfinder project of changing minds, changing policy and changing communities.

Tesco Groundworks grant - Funding to supply additional racking for the warehouse. Fund closed.

Sussex Masonic Lodge grant – Fund to purchase food and other goods over Christmas. Fund closed.

East Sussex County Council Household support grant - fund to assist vulnerable households in most need of support due to cost of living. Fund closed.

Eastbourne Borough Council - Fund to assist vulnerable households. Fund closed.

Eastbourne Borough Council - Fund to purchase food and other goods over winter period. Fund closed.

East Sussex County Council Household support grant - fund to assist vulnerable households in most need of support due to cost of living.

Sainsburys plc grant – towards the purchase of a new delivery van. Van purchased. Fund closed.

Southern Co-operative – grant to assist foodbank operations.

Sussex Community Fund – grant towards employment costs of food distribution.

Trussell Trust - Fund as winter support to assist vulnerable households.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | Movement In funds | | | | Movement In funds | | | | |
|------------------|------------------------------|-----------------------|-----------------------|---------------|------------------------------|-----------------------|-----------------------|---------------|--------------------------------|
| | Balance at 1 January 2022 | IncomIng resources | Resources expended | Transfer | Balance at 1 January 2023 | IncomIng resources | Resources expended | Transfer | Balance at 31 December 2023 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Reserve fund | 120,000 | - | - | 20,000 | 140,000 | - | - | 40,000 | 180,000 |
| Future rent fund | 220,000 | - | - | 20,000 | 240,000 | - | - | - | 240,000 |
| Employment fund | 120,000 | - | - | 20,000 | 140,000 | - | - | - | 140,000 |
| | <u>460,000</u> | <u>-</u> | <u>-</u> | <u>60,000</u> | <u>520,000</u> | <u>-</u> | <u>-</u> | <u>40,000</u> | <u>560,000</u> |

Designated Fund descriptions

Reserve fund

This is a reserve fund representing approximately 3 to 6 months expenditure, not otherwise covered by the rent and employment designated funds, in accordance with Charity Commission recommended best practice. The transfer to increase this fund, authorised by the trustees, was made from the General unrestricted funds.

Future rent fund

This fund sets aside sufficient amounts to cover lease commitments for the terms of the leases acquired at the end of 2022 and early 2023 for the premises at Grove Road and Brampton Road, Eastbourne. The transfer to increase this fund, authorised by the trustees, was made to ensure the longer-term rent commitments, from the General unrestricted funds.

Employment fund

This fund sets aside amounts to cover employment changes, increased staff levels and potential redundancy costs at the end of grant funding periods. The transfer to increase this fund, authorised by the trustees, was made to ensure stability for future employment commitments, from the General unrestricted funds.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2023

20 Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2023 £ | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2022 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------------|--------------------|
| Fund balances are represented by: | | | | | | | | |
| Property, vehicle and equipment | 35,838 | - | - | 35,838 | 4,783 | - | - | 4,783 |
| Investments | - | 531,826 | - | 531,826 | - | 430,155 | - | 430,155 |
| Current assets/ (liabilities) | 188,545 | 28,174 | 168,123 | 384,842 | 156,465 | 89,845 | 175,372 | 421,682 |
| Net fund balances | 224,383 | 560,000 | 168,123 | 952,506 | 161,248 | 520,000 | 175,372 | 856,620 |

21 Operating lease commitments and Post Balance Sheet events

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases for the premises at Grove Road and Brampton Road, Eastbourne, which fall due, as follows:

| | 2023 £ | 2022 £ |
|----------------------------|----------------|----------------|
| Within one year | 48,000 | 48,000 |
| Between two and five years | 144,000 | 192,000 |
| | <u>192,000</u> | <u>240,000</u> |

EASTBOURNE FOODBANK

England & Wales - Charity number 1149902

Accounts



Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2021

Eastbourne Foodbank
Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2021

Contents

| | Page |
|-----------------------------------|---------|
| Trustees' Annual Report | 1 – 13 |
| Independent Examiner's Report | 14 |
| Statement of Financial Activities | 15 |
| Statement of Financial Position | 16 |
| Statement of Cash Flows | 17 |
| Notes to the Financial Statements | 18 - 29 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Legal and Administrative information

Legal Status

Eastbourne Foodbank is a company limited by guarantee, incorporated on 20 November 2012. It is registered in England and Wales, company number 08300396. The company does not have a share capital and the liability of each member is limited to £10.

Eastbourne Foodbank is a charity, registration number 1149902.

Trustees

| | |
|-----------------------|---------------------------|
| Mr Christopher Sneath | |
| Mr Adrian Butcher | Appointed 12 April 2021 |
| Mr Mark Lambird | Appointed 1 February 2021 |
| Mr Alan Mitchell | Resigned 1 February 2021 |
| Ms Jayne Rice-Oxley | |
| Mr Dennis Thompson | |
| Mr Howard Wardle | |
| Mr Robert Wilkinson | |

Senior Management Team

| | |
|--------------------|----------------------------------|
| Mr Howard Wardle | Chief Executive |
| Mrs Debbie Canning | Advocacy and Debt Team Manager |
| Ms Freya Brooks | Satellite Support Manager |
| Mrs Pauline Harris | Warehouse & Distribution Manager |

Main Locations

Principal location for correspondence and communications
Unit 3, 55 Brampton Road, Eastbourne, East Sussex BN22 9AF

Main location for Advocacy and Debt Assistance
42 Grove Road, Eastbourne, East Sussex BN21 4TY

Registered Office

Chantry House, 22 Upperton Road, Eastbourne
East Sussex BN21 1BF

Independent Examiner

Mr John Caladine FCCA CTA FCIE
Caladine Ltd
Chantry House, 22 Upperton Road, Eastbourne
East Sussex BN21 1BF

Bankers

Lloyds Bank Plc, Terminus Road, Eastbourne, East Sussex
BN21 3AH

Solicitors

McCarthy Webb, 21 Wish Road, Eastbourne, BN21 4NX

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2021, together with the unaudited, independently examined, financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty in Eastbourne and the surrounding areas by providing items and services to individuals in need, which they would not otherwise be able to afford through lack of means, and to fulfil such other purposes, which are exclusively charitable, according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees review the aims, objectives and activities each year. This review looks at what was achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people they were set up to help. The review also helps Eastbourne Foodbank to ensure the aim, objectives and activities remain focussed on the stated purposes, and planned activities contribute to the aims and objectives the trustees have set.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee incorporated on the 20 November 2012. The trustees are members of the company and guarantee to contribute £10 each in the event of winding up. The charity is affiliated to the national charity, The Trussell Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|-----------------------|---------------------------|
| Mr Christopher Sneath | (Chairman) |
| Mr Adrian Butcher | Appointed 12 April 2021 |
| Mr Mark Lambird | Appointed 1 February 2021 |
| Mr Alan Mitchell | Resigned 1 February 2021 |
| Ms Jayne Rice-Oxley | |
| Mr Dennis Thompson | |
| Mr Howard Wardle | |
| Mr Robert Wilkinson | |

The appointment of trustees is by a majority vote of the existing office holders.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 each in the event of winding up.

Mr Howard Wardle, a trustee, is also the Company Secretary and is employed as the Chief Executive, responsible for the day to day running of the charity.

Network Bodies

Eastbourne Foodbank continues to be a member of The Trussell Trust (charity 1110522 and company 05434524 (England and Wales)), a national support group for local foodbanks. Active membership of this body provided a wide forum for the exchange of information, training and support at local and national level. No external party, including The Trussell Trust took decisions or had voting rights in the governance of Eastbourne Foodbank.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance

During this year our range of services have again been in demand. An increasing number of people in Eastbourne have faced financial difficulties but because of the tremendous generosity from the people of Eastbourne we have been able to meet the demand although on many occasions our services have been stretched to capacity.

The Highlights in 2021

- 151.5 tonnes of food given to clients. This is an 18.8% increase from 2020
- Opened new satellite foodbanks at All Souls Church and Langney Community Centre

We now have nine foodbank satellites across the town in the areas of highest deprivation. In six of the largest satellites, we have a welfare benefits advisor available to assist clients.

The demand for our service has slightly decreased compared to last year: figures show that comparing 2020 with 2021 we have experienced a decrease of 6.0% in the number of people receiving food. These figures reflect the drop in demand from people experiencing covid19 and needing to isolate resulting in a reduction in their income.

- number of people helped with food in 2021: 15,049
- number of people helped with food in 2020: 16,023

We are extremely privileged to have the input from over 130 volunteers during the year and are grateful to everyone who has supported foodbank with time and energy.

We are extremely grateful to churches, schools, small businesses and individuals in Eastbourne who regularly donate food to us. Around 21 churches in Eastbourne support us with providing food – some more regularly than others.

Our overall aim is that through advocacy and debt advice we can reduce the number of people reliant on foodbank and eventually end the need for its existence.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

Foodbank satellite activity

| Foodbank Satellite | Service offered to clients | No of vouchers fulfilled | Adults | Children | Total |
|-------------------------------|--|--------------------------|--------|----------|-----------------|
| All Souls Church | Choose your own food Advocacy Café | 1,261 (22.18) | 1,652 | 605 | 2,257 (17.59%) |
| Brampton Road Home deliveries | Home delivery by volunteers | 932 (16.4%) | 1,319 | 1,112 | 2,431 (18.95%) |
| ESCC Emergency Duty Team | Out of hours emergency food | 18 (0.32%) | 20 | 2 | 22 (0.17%) |
| Gateway Church | Choose your own food Advocacy Café | 549 (9.65%) | 781 | 630 | 1,411 (11%) |
| Langney Community Centre | Choose your own food Advocacy Café | 399 (7.02%) | 642 | 433 | 1,075 (8.38%) |
| Salvation Army | Emergency food | 1 (0.02%) | 1 | 0 | 1 (0.01%) |
| St Elisabeths Church | Emergency food Café | 39 (0.68%) | 59 | 33 | 92 (0.72%) |
| St Lukes Church | Emergency food Café | 43 (0.75%) | 75 | 71 | 146 (1.14%) |
| St Richards Church | Choose your own food Advocacy Café | 474 (8.34%) | 779 | 599 | 1,378 (10.74%) |
| St Saviours Church | Choose your own food Advocacy Café | 1,441 (25.35%) | 1,848 | 782 | 2,630 (20.5%) |
| Willingdon Trees | Choose your own food Advocacy Café | 528 (9.29%) | 842 | 543 | 1,385 (10.8%) |
| Totals | | 5,685 (100.0%) | 8,018 | 4,810 | 12,828 (100.0%) |

Our 9 foodbank satellites operate in the most deprived areas of the town and are situated to give clients easy access in their local communities.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

Reasons people come to foodbank

| Crisis | No of vouchers fulfilled | Adults | Children | Total |
|------------------------------------|--------------------------|--------------|--------------|---------------|
| Low income | 4,044 | 5,905 | 3,762 | 9,667 |
| Benefit changes | 500 | 743 | 460 | 1,203 |
| Debt | 468 | 645 | 259 | 904 |
| Homeless | 413 | 479 | 142 | 621 |
| Sickness | 389 | 548 | 245 | 793 |
| Benefit delays | 349 | 450 | 223 | 673 |
| Other | 176 | 249 | 167 | 416 |
| No recourse to public funds | 148 | 204 | 168 | 372 |
| Domestic violence | 123 | 139 | 157 | 296 |
| Delayed wages | 22 | 30 | 38 | 68 |
| Refused Short Term Benefit Advance | 7 | 10 | 2 | 12 |
| Child Holiday Meals | 6 | 10 | 14 | 24 |
| Total | 6,645 | 9,412 | 5,637 | 15,049 |

The low-income category covers a multitude of reasons including the most common which is clients waiting for their first Universal Credit payment.

Agencies who complete the voucher for the client often choose the low-income category because they are unsure of the exact detail and this fits the bill. As these categories are set by Trussell Trust, we are expecting a more granular breakdown which will enable broader detail to be captured.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

Referral teams we work with

| Referral Agency | Vouchers fulfilled with food | Total number receiving food |
|---|------------------------------|-----------------------------|
| The Advocacy Team | 2,184 | 4,815 |
| Matthew 25 Mission | 727 | 1,007 |
| Eastbourne Citizens Advice | 234 | 448 |
| ESCC Youth Support Team | 229 | 824 |
| SDR – 31 Jevington Gardens | 225 | 280 |
| Health visitors – Eastbourne, Hailsham & Seaford | 142 | 546 |
| CGL STAR | 81 | 108 |
| Eastbourne Women's Refuge | 87 | 192 |
| Eastbourne Probation | 69 | 96 |
| Kent Surrey & Sussex Community rehabilitation | 59 | 116 |
| Volunteers Network | 52 | 140 |
| Heron Park Primary Academy | 52 | 239 |
| Eastbourne Wellbeing Centre | 51 | 51 |
| Eastbourne & South Wealden Neighbourhood Support Team – Adult Social Care | 44 | 56 |
| Social Care Family Key work team | 37 | 132 |
| Ratton School | 36 | 154 |
| SWIFT – Intensive family team | 32 | 65 |
| Crisis resolution home treatment team | 31 | 53 |
| ESCC – through care team | 26 | 42 |
| Christians Against Poverty debt team | 23 | 46 |
| Totals | 4,421 | 9,410 |

A number of schools have issued a low number of vouchers to families through the pastoral care team. Our in-house Advocacy Team continue to provide the widest support of any advice team in the town. This team although small in numbers provide an extremely valuable resource to the town.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

From which areas of Eastbourne did referrals originate

| Electoral ward | 2020 | | 2021 | | Comparing 2020 with 2021 | |
|-------------------|-------------------|--------------|-------------------|--------------|-----------------------------|-------------------------|
| | No of vouchers | Total people | No of vouchers | Total people | % increase in vouchers | % increase in people |
| Devonshire Park | 2,337 | 4,308 | 2,206 | 4,268 | -5.6% | -0.9% |
| Meads Ward | 1,299 | 2,228 | 918 | 1,544 | -29.3% | -30.7% |
| Hampden Park Ward | 939 | 2,439 | 945 | 2,383 | +0.63% | -2.29% |
| Langney Ward | 474 | 1,362 | 473 | 1,347 | -0.21% | -1.10% |
| Old Town Ward | 334 | 1,030 | 308 | 864 | -7.78% | -16.1% |
| Upperton Ward | 549 | 1,039 | 438 | 961 | -20.2% | -7.5% |
| St Anthony's Ward | 423 | 1,233 | 487 | 1,240 | +15.1% | +0.56% |
| NFA | 81 | 102 | 125 | 177 | +54.3% | +73.5% |
| Sovereign Ward | 200 | 594 | 239 | 712 | +19.5% | +19.8% |
| Ratton Ward | 207 | 525 | 192 | 618 | -7.2% | +7.2% |
| Polegate | 107 | 275 | 71 | 302 | -33.6% | +9.8% |
| Stone Cross | 54 | 112 | 55 | 168 | +1.8% | +50% |
| Pevensey Bay | 47 | 99 | 25 | 27 | -46.8% | -72.7% |
| Totals | 7,051 | 15,346 | 6,482 | 14,611 | -8.1% | -4.8% |

The poverty hotspots in the town continue to be Devonshire Ward, Hampden Park Ward and Langney Ward. We concentrate a large amount of effort and time working with clients in these areas of the town.

Although Meads Ward is, in the main, one of the wealthiest parts of the town, it does have a growing number of hostels housing displaced and very disadvantaged people.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

There are two distinct areas of work within the Eastbourne Foodbank project – Foodbank satellites and Pathfinders. This is seamless from a client's point of view:

Foodbank satellites

Our nine foodbank satellites offer three days food to clients via a referral process. Ambient food plus fresh fruit and vegetables and bread are always available. The satellites also offer crockery, cutlery, children's clothes and baby equipment.

Pathfinders

Eastbourne Foodbank is part of the Trussell Trust cohort of foodbanks working closely in new and innovative ways to work towards a time when foodbanks will no longer be required in the UK. There is a 10 year plan in place and we are currently working in year 3 of that plan. We receive excellent support, input and resources from Trussell Trust as we explore ways to; Change Communities, Change Policy and Change Minds.

Changing Communities

The work is to unlock the potential of foodbanks working more closely with other local services to support people through their crisis.

Changing Policy

We will use data gathered to advocate for anti-poverty solutions both locally and nationally to push for the change we want to see in society.

Changing Minds

As we see the long-term drivers of foodbank use, we will encourage others to take action and create a movement for change.

Advocacy & Debt Team (Financial Inclusion Team)

The Advocacy and debt team provide a tremendous service to the town supporting clients with a wide range of welfare benefit enquiries, medical benefit claims and debt advice.

The team consists of three full time and two part time welfare benefit advisors, plus one full time and two part time debt advisors.

This financial inclusion work is targeted towards helping clients reach a point where financially they don't need foodbank support.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

We are extremely grateful to everyone who supported our work in 2021 through large donations of money, regular monthly donations or through food donations.

| Companies / Grant Makers / Organisations who have supported foodbank | |
|--|--|
| National Lottery – Reaching Communities | Asda |
| Trussell Trust | Sainsburys |
| Tesco | Airtrace |
| Morrisons | ESCC Covid Support |
| Humphrey & Co | Cramp & Mullaney Solicitors |
| City Fibre | Devonshire West Big Local |
| Sovereign Harbour Rotary Club | Gateway Christian Church |
| Unison | Eastbourne Rotary Club |
| Moira House School | Ronald Smith Foundation |
| Emmanuel Church | White Hart Hotel |
| Sussex Masonic Lodge | Royal Connaught Lodge |
| Neighbourly | Zoonu |
| Faircloth Construction | Eastbourne Borough Council Neighbourhood Panel |

During Harvest Festival, Easter and Christmas many schools, churches and businesses donated goods which were collected from pupils, staff teams and from quiz events.

We are extremely grateful to the many individuals who faithfully donate both food and money to us each month. We could not exist without the generosity of the people of Eastbourne.

1,057 supporters regularly donate money to Eastbourne Foodbank.

The value of donated goods in 2021 equates to £241,786 (weight of donated goods 127.256tonnes @ £1.90 per kg)

The value of stock in the warehouse at December 2021 equates to £39,900

The value of volunteer time in 2021 equates to £156,000 (130 volunteers x 3 hours per week x 40 weeks x £10ph)

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Financial review

The results for the year ended 31 December 2021 are shown in the attached financial statements. The overall result, including charitable activities, trading activities and investment income (see page 15), was a surplus for the year of £97,349.

Total income of £732,492, as shown on page 15 and in notes 3, 4, 5, and 6 on page 21, was less than the previous year. Donations in cash, gratefully received from supporters of the charity, at £143,137, was also less than those in the previous year and included £890 given for a restricted purpose. Donation of goods in kind, shown as income at fair value when distributed, with an equivalent amount recognised as charitable expenses, as shown in notes 3 and 8 on pages 21 and 22. Income from grants at £324,127 was higher than in the previous year, especially the amount of restricted grants. The trustees are extremely grateful to individuals and organisations who have donated funds during this financial year, including those individuals who wish to remain anonymous.

Resources expended of £635,143 were considerably higher than in the previous year following the impact of the Covid-19 pandemic, as shown on page 15 and in notes 7 to 11 on pages 22 and 23.

The balance sheet showed net current assets amount at £255,106, as shown on page 16 and in notes 13 to 18 on pages 24 and 25. The net funds included restricted fund of £107,827, as shown on page 16 and in note 19 on pages 26 to 27.

Reserves

The trustees have agreed a reserves policy that identifies three key components; unexpected underfunding of running costs; availability of the main warehouse premises; and general fluctuations in beneficiary demand. The trustees have, therefore, set a designated reserve fund of £120,000, set aside to meet the charity policy that otherwise unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure; further designated funds for future rent of £220,000 towards meeting the lease commitments for the two main premises of the charity, employment reserve of £120,000 towards changes and increased staff levels, and finally a balance of unrestricted funds of £121,846, as shown on page 16 and in notes 20 and 21 on pages 28 and 29.

Risk Management and Future Plans

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. During the year cash deposits were invested across a number of financial institutions in line with the Financial Services Compensation Scheme limit of £85,000 for each, using the CAF Charity Deposit Platform, in order to spread the risk, as shown in note 14 on page 24.

Through a number of initiatives, we are working towards seeing the end of large-scale foodbank operations. Three initiatives: Changing Minds - engaging people to understand what poverty is and how it affects people's lives; Changing Communities - seeking ways for the wider community, including churches and businesses, to take ownership of the poverty situation; and Changing Policies - influencing local and national government for change. As we work towards this end point that could take 5 - 10 years we will continue to work in the town to assist those experiencing poverty.

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Foodbank for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Statement of trustees' responsibilities (continued)

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.



Mr Christopher Sneath (Chairman) Trustee

Dated: 11 April 2022

Eastbourne Foodbank

Independent Examiner's report to the Trustees of Eastbourne Foodbank

I report to the trustees on my examination of the accounts of Eastbourne Foodbank (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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 the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

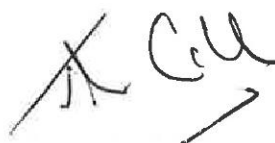
Independent examiner's statement

Since the charity'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 charity 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 (FRS102).

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.



John Caladine FCCA CTA FCIE
Chartered Certified Accountant
Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 11 April 2022

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2021

| | Note | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ |
|---|------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <u>Income and endowments from:</u> | | | | | | | |
| Donations and legacies | 3 | 404,875 | 318,214 | 723,089 | 621,921 | 257,301 | 879,222 |
| Other trading activities | 4 | 6,845 | 1,331 | 8,176 | 3,015 | - | 3,015 |
| Investments | 5 | 1,227 | - | 1,227 | 117 | - | 117 |
| Other income | 6 | - | - | - | 147 | - | 147 |
| Total income and endowments | | 412,947 | 319,545 | 732,492 | 625,200 | 257,301 | 882,501 |
| <u>Expenditure on:</u> | | | | | | | |
| Raising funds | 7 | 3,484 | - | 3,484 | 3,635 | - | 3,635 |
| Charitable activities | 8 | 375,190 | 256,054 | 631,244 | 312,441 | 226,536 | 538,977 |
| Investment costs | 11 | 415 | - | 415 | - | - | - |
| Total resources expended | | 379,089 | 256,054 | 635,143 | 316,076 | 226,536 | 542,612 |
| Net incoming/(outgoing) resources before transfers | | 33,858 | 63,491 | 97,349 | 309,124 | 30,765 | 339,889 |
| Gross transfers between funds | 18 | - | - | - | 19,134 | (19,134) | - |
| Net income/ (expenditure) for the year / Net movement in funds | | 33,858 | 63,491 | 97,349 | 328,258 | 11,631 | 339,889 |
| Fund balances at 1 January 2021 | | 547,988 | 44,336 | 592,324 | 219,730 | 32,705 | 252,435 |
| Fund balances at 31 December 2021 | | 581,846 | 107,827 | 689,673 | 547,988 | 44,336 | 592,324 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Eastbourne Foodbank

Statement of Financial Position as at 31 December 2021

| | Notes | 2021 | | 2020 | |
|--|-------|-----------|---------|-----------|---------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Property, vehicle and equipment | 13 | | 9,567 | | 14,602 |
| Investments | 14 | | 425,000 | | - |
| Current assets | | | | | |
| Stock | 15 | 39,900 | | 67,200 | |
| Trade and other receivables | 16 | 25,436 | | 26,819 | |
| Cash at bank and in hand | | 444,871 | | 586,335 | |
| | | 510,207 | | 680,354 | |
| Current Liabilities | 17 | (255,101) | | (102,632) | |
| Net current assets | | | 255,106 | | 577,722 |
| Total assets less current liabilities | | | 689,673 | | 592,324 |
| Income funds | | | | | |
| Restricted funds | 19 | | 107,827 | | 44,336 |
| Unrestricted funds - designated | 20 | | | | |
| Reserve fund | | 120,000 | | 95,000 | |
| Future rent fund | | 220,000 | | 185,000 | |
| Employment reserve | | 120,000 | | 100,000 | |
| Unrestricted funds - general | | | | | |
| General unrestricted funds | | 121,846 | | 167,988 | |
| | | | 581,846 | | 547,988 |
| Total charity funds | | | 689,673 | | 592,324 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

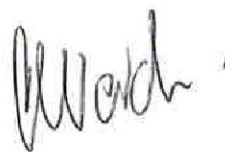
The trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 11 April 2022



Mr Christopher Sneath (Chairman) Trustee



Mr Howard Wardle Trustee

Company Registration No. 08300396

Eastbourne Foodbank

Statement of Cash Flows for the Year Ended 31 December 2021

| Note | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Cash flows from operating activities | | |
| Net cash provided by (used in) operating activities | (142,691) | 287,731 |
| Cash flow from investing activities | | |
| Purchase of tangible fixed assets | - | (19,134) |
| Interest received | 1,227 | 117 |
| Net cash provided by (used in) Investing activities | 1,227 | (19,017) |
| Change in cash and cash equivalents in the reporting period | (141,464) | 268,714 |
| Cash and cash equivalents at the beginning of the reporting period | 586,335 | 317,621 |
| Cash and cash equivalents at the end of the reporting period | 444,871 | 586,335 |

Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | 96,073 | 339,889 |
| Adjustments for: | | |
| Depreciation charges | 5,035 | 5,124 |
| Dividends, interest and rents from investments | (1,227) | (117) |
| (increase)/decrease in stock | 27,300 | (67,200) |
| (Increase)/decrease in debtors | 1,383 | (4,291) |
| Increase/(decrease) in creditors | 152,469 | 14,326 |
| Increase/(decrease) in investments | (425,000) | - |
| Net cash provided by (used in) operating activities | (142,691) | 287,731 |

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Company information

Eastbourne Foodbank is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Volunteers and donated goods and services

The charity relies enormously on the contribution of unpaid volunteers but the value of services provided is not incorporated into these financial statements.

The value of donated goods is recognised within donations at fair value when received, with an equivalent amount recognised as charitable expenditure.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised in the period in which it is incurred and is reported on an activity basis. The main activity is the Foodbank distribution; whilst costs for the advocacy and debt advice (More than Food) are shown separately. Costs shared between activities, such as support and governance costs, are apportioned across the activities according to estimated usage and time. Expenditure includes irrecoverable VAT. Gifts of donated food for distribution are recognised as expenditure as soon as the donation is received.

1.6 Property, vehicle and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of equipment are capitalised when costing over £2,000.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|---------------------------------|
| Fixtures, fittings and equipment | at 25% on a straight-line basis |
| Motor vehicles | at 25% on a straight-line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Stocks

Stocks comprise food, toiletries and other donated goods, held for distribution by the food bank. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlements value. Basic financial assets include trade and other receivables and cash and bank balances. Basic financial liabilities include bank loans measured at transaction price and trade and other payable where trade payables are obligations to pay for goods and services that have been acquired on the ordinary course of operations from supplies.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

1 Accounting policies (Continued)

1.10 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

1.14 Taxation

The trustees consider that the organisation is not liable to any corporation tax on its income.

1.15 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the charity without further specified purpose.

The charity operates an unrestricted general fund as oversight for the work of the Foodbank, including the value of fixed assets. Small gifts for projects within the core work are included in the General fund although records are kept to identify these monies.

The charity also maintains a designated reserve fund of £120,000 in accordance with best practice and has set up a designated future rent fund setting aside monies to meet its commitments under operating leases and a designated employment reserve fund to meet staff changes and increasing demands.

Details of the designated funds can be found in note 20 on page 28.

1.16 Restricted funds

Restricted funds are subject to specific conditions by donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Details of these funds can be found in note 19 on page 26.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|---------------------|-------------------------|-----------------------|--------------------|-------------------------|-----------------------|--------------------|
| Donations and gifts | 142,247 | 890 | 143,137 | 261,009 | 5,160 | 266,169 |
| Gifts in kind | 242,000 | - | 242,000 | 336,200 | - | 336,200 |
| Grants receivable | 6,803 | 317,324 | 324,127 | 513 | 252,141 | 252,654 |
| Gift Aid receivable | 13,825 | - | 13,825 | 24,199 | - | 24,199 |
| | <u>404,875</u> | <u>318,214</u> | <u>723,089</u> | <u>621,921</u> | <u>257,301</u> | <u>879,222</u> |

Gifts in kind are food donations. These are valued at £1.90 per kilogram, rounded to the nearest £1,000.

4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|--------------------|-------------------------|-----------------------|--------------------|-------------------------|-----------------------|--------------------|
| Fundraising events | <u>6,845</u> | <u>1,331</u> | <u>8,176</u> | <u>3,015</u> | <u>-</u> | <u>3,015</u> |

5 Investments

| | 2021 £ | 2020 £ |
|---------------------|--------------|------------|
| Interest receivable | <u>1,227</u> | <u>117</u> |

6 Other income

| | 2021 £ | 2020 £ |
|---------------|-----------|------------|
| Sundry income | <u>-</u> | <u>147</u> |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

7 Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|---------------------------|-------------------------|-----------------------|-----------------|-------------------------|-----------------------|-----------------|
| Fundraising and publicity | | | | | | |
| Fundraising costs | 3,484 | - | 3,484 | 3,635 | - | 3,635 |

8 Charitable activities

| | Food Distribution £ | Pathfinder £ | Total 2021 £ | Food Distribution £ | More Than Food £ | Total 2020 £ |
|---|------------------------|-----------------|-----------------|------------------------|---------------------|-----------------|
| Salaries, NIC and pension | 84,364 | 110,702 | 195,066 | 58,048 | 85,042 | 143,090 |
| Food and other purchases | 52,232 | - | 52,232 | 13,737 | - | 13,737 |
| Gifts in kind distributed | 269,300 | - | 269,300 | 269,000 | - | 269,000 |
| Foodbank van expenses | 5,510 | - | 5,510 | 5,691 | - | 5,691 |
| Volunteer expenses and uniform | 2,584 | - | 2,584 | 720 | - | 720 |
| Volunteer training | 99 | 55 | 154 | 246 | 300 | 546 |
| Volunteer gifts | - | - | - | 20 | - | 20 |
| Advocacy miscellaneous costs | - | 561 | 561 | - | 1,575 | 1,575 |
| Rent | 27,484 | 12,000 | 39,484 | 37,884 | - | 37,884 |
| Light and heat | 1,297 | 1,388 | 2,685 | 2,882 | - | 2,882 |
| Insurance | 1,733 | - | 1,733 | 1,368 | - | 1,368 |
| Repairs and maintenance | 8,792 | 949 | 9,741 | 6,138 | - | 6,138 |
| Equipment | 4,118 | 103 | 4,221 | 11,024 | - | 11,024 |
| Travel and subsistence | 239 | - | 239 | 128 | - | 128 |
| Subscriptions | 911 | 2,155 | 3,066 | 861 | 1,245 | 2,106 |
| Sundry expenses | 48 | - | 48 | 47 | - | 47 |
| Depreciation | 5,035 | - | 5,035 | 5,124 | - | 5,124 |
| | 463,746 | 127,913 | 591,659 | 412,918 | 88,162 | 501,080 |
| Share of support costs (see note 9) | 25,664 | 6,416 | 32,080 | 29,456 | 3,273 | 32,729 |
| Share of governance costs (see note 9) | 6,004 | 1,501 | 7,505 | 4,651 | 517 | 5,168 |
| Charitable activities and support costs | 495,414 | 135,830 | 631,244 | 447,025 | 91,952 | 538,977 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 352,923 | 22,267 | 375,190 | 311,702 | 739 | 312,441 |
| Restricted funds | 142,491 | 113,563 | 256,054 | 135,323 | 91,213 | 226,536 |
| | 495,414 | 135,830 | 631,244 | 447,025 | 91,952 | 538,977 |

The Pathfinder activity, previously called More Than Food, describes the expanded advocacy, debt advice and financial inclusion activities set out on page 10 of the annual report.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

| 9 | Support costs | Support costs | Governance costs | Total 2021 | Support costs | Governance costs | Total 2020 |
|---|--|---------------|------------------|---------------|---------------|------------------|---------------|
| | | £ | £ | £ | £ | £ | £ |
| | Salaries, NIC and pension | 19,024 | - | 19,024 | 20,762 | - | 20,762 |
| | Printing, postage and stationery | 3,814 | - | 3,814 | 2,277 | - | 2,277 |
| | Telephone and internet | 4,645 | - | 4,645 | 3,644 | - | 3,644 |
| | Computer costs | 4,597 | - | 4,597 | 6,046 | - | 6,046 |
| | Independent examination | - | 1,800 | 1,800 | - | 1,800 | 1,800 |
| | Accountancy | - | 817 | 817 | - | 672 | 672 |
| | Payroll fees | - | 888 | 888 | - | 672 | 672 |
| | Professional indemnity insurance | - | 1,618 | 1,618 | - | 1,860 | 1,860 |
| | Governance compliance costs | - | 2,382 | 2,382 | - | 164 | 164 |
| | | 32,080 | 7,505 | 39,585 | 32,729 | 5,168 | 37,897 |
| | Analyzed between charitable activities (see note 8) | | | | | | |
| | Food distribution | 25,664 | 6,004 | 31,668 | 29,456 | 4,651 | 34,107 |
| | Pathfinder (More Than Food) | 6,416 | 1,501 | 7,917 | 3,273 | 517 | 3,790 |
| | (Basis – time taken) | 32,080 | 7,505 | 39,585 | 32,729 | 5,168 | 37,897 |

Details of certain items of expenditure

| | 2021 | 2020 |
|--|--------------|--------------|
| | £ | £ |
| Fees for examination of the accounts and other services provided by the independent examiner | | |
| Independent examiner's fees | 1,800 | 1,800 |
| Accountancy services | 817 | 672 |
| Payroll fees | 888 | 672 |
| Total fees | 3,505 | 3,144 |

| 10 | Employees | 2021 | 2020 |
|----|---|----------------|----------------|
| | | Number | Number |
| | Number of employees | | |
| | The average monthly number of employees during the year | | |
| | Direct charitable (full time and part time) | 8 | 7 |
| | Support staff (part time) | 1 | 1 |
| | | 9 | 8 |
| | Employment costs | 2021 | 2020 |
| | | £ | £ |
| | Wages and salaries | 189,669 | 147,293 |
| | Social security costs | 11,728 | 7,391 |
| | Other pension costs | 12,693 | 9,168 |
| | | 214,090 | 163,852 |

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

The charity is grateful for the support of over 130 volunteers, who help in the collection and distribution of food

Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of the defined contribution schemes was £12,693, (2020 - £9,168).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

| | | | |
|-----------|------------------------------------|-------------|-------------|
| 11 | Investment management costs | 2021 | 2020 |
| | | £ | £ |
| | Bank charges | 415 | - |

| | | | | |
|-----------|--|--------------------|-------------|-------------|
| 12 | Related party transactions and trustees | Authority | 2021 | 2020 |
| | Remuneration of key management personnel | | £ | £ |
| | The remuneration of Mr H Wardle, a trustee, as Chief Executive, was: | Governing document | 40,053 | 35,208 |

None of the other trustees (or any persons connected with them) received any remuneration during the year or were reimbursed expenses. No guarantees have been given or received.

| | | |
|---|-------------|-------------|
| Trustee donations to the charity | 2021 | 2020 |
| Donations made to the charity by trustees and related parties | £ 176 | £ 230 |

| | | | | | |
|-----------|--|-------------------------------------|-----------------------|--------------|--------------|
| 13 | Property, vehicle and equipment | | | | |
| | | Fixtures, fittings equipment | Motor Vehicles | Total | Total |
| | | £ | £ | 2021 | 2020 |
| | | | | £ | £ |
| | Cost | | | | |
| | At 1 January 2021 | 21,429 | 37,134 | 58,563 | 40,629 |
| | Additions | - | - | - | 19,134 |
| | Disposals | (1,124) | - | (1,124) | (1,200) |
| | At 31 December 2021 | 20,305 | 37,134 | 57,439 | 58,563 |
| | Depreciation and impairment | | | | |
| | At 1 January 2021 | 21,178 | 22,783 | 43,961 | 40,037 |
| | Depreciation charge for the year | 251 | 4,784 | 5,035 | 5,124 |
| | Disposals | (1,124) | - | (1,124) | (1,200) |
| | At 31 December 2021 | 20,305 | 27,567 | 47,872 | 43,961 |
| | Carrying amount | | | | |
| | At 1 January 2021 | 251 | 14,351 | 14,602 | 592 |
| | At 31 December 2021 | - | 9,567 | 9,567 | 14,602 |

| | | | |
|-----------|--------------------------------|--------------------|----------------|
| 14 | Fixed asset investments | | |
| | Cost or valuation | investments | Total |
| | | £ | £ |
| | At 1 January 2021 | - | - |
| | Additions | 425,000 | 425,000 |
| | Reductions | - | - |
| | Revaluations | - | - |
| | At 31 December 2021 | 425,000 | 425,000 |
| | Carrying value | | |
| | At 31 December 2021 | 425,000 | 425,000 |
| | At 31 December 2020 | - | - |

The fair value of investments is determined by reference to the cost at the balance sheet date.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

| | | | |
|-----------|---------------------------------|---------------|---------------|
| 15 | Stock | 2021 | 2020 |
| | | £ | £ |
| | Stock of food and donated goods | 39,900 | 67,200 |
| | | <u>39,900</u> | <u>67,200</u> |

Prior year adjustment disclosure for the year ended 31 December 2021

In order to show a more accurate representation of the charity's affairs, it has been decided to bring in an estimate of stock of food and donated goods held at the year end. To aid comparability, an estimate of the stock in the previous year has also been made and this has resulted in a restatement of the comparative figures, as follows:

| | As at 31 December 2020 | | |
|---------------------------------|--------------------------|---------------|--------------------------|
| | Original 2020 figures | Adjustment | Restated 2020 figures |
| | £ | £ | £ |
| Stock of food and donated goods | - | 67,200 | 67,200 |
| | - | <u>67,200</u> | <u>67,200</u> |
| Reserves | £ | £ | £ |
| Restricted reserves | 44,336 | - | 44,336 |
| Unrestricted reserves | 480,788 | 67,200 | 547,988 |
| | <u>525,124</u> | <u>67,200</u> | <u>592,324</u> |

| | | | |
|-----------|------------------------------------|---------------|---------------|
| 16 | Trade and other receivables | 2021 | 2020 |
| | | £ | £ |
| | Other receivables | 10,031 | 14,840 |
| | Prepayments and accrued income | 15,405 | 11,979 |
| | | <u>25,436</u> | <u>26,819</u> |

| | | | |
|-----------|---|----------------|----------------|
| 17 | Current liabilities | 2021 | 2020 |
| | Amounts falling due within one year: | £ | £ |
| | Other taxation and social security | 5,917 | 3,535 |
| | Deferred income | 245,943 | 95,169 |
| | Accruals and deferred income | 3,241 | 3,928 |
| | | <u>255,101</u> | <u>102,632</u> |

| | | | |
|-----------|------------------------------------|-------------|-------------|
| 18 | Deferred income | 2021 | 2020 |
| | | £ | £ |
| | Arising from deferred grant income | 245,943 | 95,169 |

The deferred income figure above includes a grant of £213,024 received as a development grant from The Trussell Trust. This fund will be used to provide four additional members of staff to develop the Pathfinder project, which is targeted at finding ways that foodbanks are no longer required. This money is committed to be spent in 2022.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

19 Restricted funds

The income funds of the charity include the following unexpended balances of donations and grants held on trust for specific purposes.

| | Balance at 1 January 2020 | | Movement in funds | | Balance at 1 January 2021 | | Incoming resources | | Movement in funds | | Balance at 31 December 2021 | |
|---------------------------------------|---------------------------|---------|-------------------|----------|---------------------------|---------|--------------------|---------|-------------------|---|-----------------------------|--------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Advocacy client funds | 631 | 160 | (394) | - | 397 | 751 | (565) | 1,880 | 2,463 | | | Closed |
| Big Lottery Development fund | 911 | - | (911) | - | - | - | - | - | - | - | - | Closed |
| Big Lottery fund New grant (salaries) | (3,259) | 156,709 | (139,226) | - | 14,224 | 128,801 | (137,378) | - | 5,647 | | | Closed |
| Future rent reserve | 28,347 | - | (28,347) | - | - | - | - | - | - | - | - | Closed |
| Trussell Trust/Asda small grant | 1,530 | - | (1,530) | - | - | - | - | - | - | - | - | Closed |
| Trussell Trust/Asda large grant | 406 | 36,512 | (24,626) | - | 12,292 | 19,649 | (25,629) | - | 6,312 | | | Closed |
| Awards For All FitWell | 1,039 | - | (1,039) | - | - | - | - | - | - | - | - | Closed |
| Chalk Cliff Trust grant | 3,100 | - | (1,220) | - | 1,880 | - | - | (1,880) | - | - | - | Closed |
| Talent Fund grant | - | 5,000 | (984) | - | 4,016 | - | (10) | - | 4,006 | | | Closed |
| Lottery Covid-19 support grant | - | 58,920 | (28,259) | (19,134) | 11,527 | - | (11,527) | - | 22,931 | | | Closed |
| ESCC Security grant | - | - | - | - | - | 63,208 | (40,277) | - | 4,891 | | | Closed |
| Pathfinder grant | - | - | - | - | - | 17,000 | (12,109) | - | 800 | | | Closed |
| Willington Fruit and Vegetables | - | - | - | - | - | 800 | - | - | - | | | Closed |
| ESCC Covid local support | - | - | - | - | - | 13,406 | (13,406) | - | 18,765 | | | Closed |
| Financial Inclusion grant | - | - | - | - | - | 29,764 | (10,999) | - | 1,331 | | | Closed |
| Satellite Fruit and Vegetables | - | - | - | - | - | 1,331 | - | - | 1,125 | | | Closed |
| Tesco Groundworks grant | - | - | - | - | - | 1,125 | - | - | 9,701 | | | Closed |
| Sussex Masonic Lodge grant | - | - | - | - | - | 10,000 | (299) | - | 29,855 | | | Closed |
| ESCC Household Support grant | - | - | - | - | - | 33,710 | (3,855) | - | - | | | Closed |
| | 32,705 | 257,301 | (226,536) | (19,134) | 44,336 | 319,545 | (256,054) | - | 107,827 | | | |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

19 Restricted Funds (continued)

Restricted fund descriptions

Advocacy client funds - For the cost, of advocacy expenditure.

Big Lottery Development fund - This award, with other donations, was to help Moneylife Debt advice start up with employment, licence, insurance, and software. Fund closed.

Big Lottery fund New (salaries) - Grants given for salaries, started in October 2019, with balances carried forward to September 2022.

Future rent reserve - These are monies given for the rent due under operating leases from the two new premises of the charity. Fund closed.

Trussell Trust / Asda small grant – This award is to provide racking and shelving in the Brampton Road warehouse. Fund closed.

Trussell Trust / Asda large grant – This award is to provide employment of a warehouse manager and advocacy officer for three years to September 2022.

Awards For All FitWell grant – This award is to help Moneylife Debt advice start up with IT equipment and software. Fund closed.

Chalk Cliff Trust grant – This grant provides help for clients with prepayment meter tokens and was transferred to the Advocacy fund.

Talent Fund grant – This grant was for the purchase of fresh foods for distribution in Foodbank.

Lottery Covid-19 support grant – Fund to provide food and essential supplies to clients affected by Covid19.

East Sussex County Council Food Security grant - Grant to help those struggling to afford food and essentials due to Covid 19.

Pathfinder grant – Salary for member of staff employed as Pathfinder Learning Lead.

Willingdon fruit and vegetables grant – for the provision of fruit and vegetables at Willingdon Trees Foodbank satellite.

East Sussex County Council Covid local support grant – fund to assist vulnerable households in most need of support.

Financial inclusion grant – Salary grant to employ a Senior Advocacy Officer.

Satellite fruit and vegetables – sponsorship raised by a volunteer who ran the Brighton Marathon to be used for the provision of fruit and vegetables.

Tesco Groundworks grant - Funding to supply additional racking for the warehouse.

Sussex Masonic Lodge grant – Fund to purchase food and other goods over Christmas.

East Sussex County Council Household support grant - fund to assist vulnerable households in most need of support due to cost of living.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

| 21 Analysis of net assets between funds | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Unrestricted funds | Designated funds | Restricted funds | Total 2020 |
|---|--------------------|------------------|------------------|----------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Fund balances are represented by: | | | | | | | | |
| Property, vehicle and equipment | 9,567 | - | - | 9,567 | 14,602 | - | - | 14,602 |
| Investments | - | 425,000 | - | 425,000 | - | - | - | - |
| Current assets/ (liabilities) | 112,279 | 35,000 | 107,827 | 255,106 | 153,386 | 380,000 | 44,336 | 577,722 |
| Net fund balances | 121,846 | 460,000 | 107,827 | 689,673 | 167,988 | 380,000 | 44,336 | 592,324 |

22 Operating lease commitments and Post Balance Sheet events

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due, as follows:

| | 2021 | 2020 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Within one year | 37,083 | 37,000 |
| Between two and five years | - | 37,083 |
| | <u>37,083</u> | <u>74,083</u> |

