



Norwood & Brixton Foodbank Limited
(A company limited by guarantee)

**Report and Financial Statements
for the year ended 31 March 2021**

Charity Number 1151274
Company Number 08381978



Norwood & Brixton Foodbank Limited

(A company limited by guarantee)

Financial Statements

For the year ended 31 March 2021

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Norwood & Brixton Foodbank Limited

Report of the Directors for the year ended 31 March 2021

The Board presents the directors' report and financial statements for the year ended 31 March 2021

Reference and Administrative Information

Charity Name: Norwood & Brixton Foodbank Limited

Charity registration number: 1151274

Company Registration Number: 08381978

Registered Office and
Operational address: c/o St. Luke's Church
Knights Hill
West Norwood
London SE27 0HS

Board of directors and trustees

Mr Tim Boyce	Chair and treasurer. Representative, Christchurch Gipsy Hill PCC
Ms. Rosanna Bailey	Representative, St. Paul's Church PCC
Pastor Owen Hylton	Representative, Beacon Church, Brixton
Dr. Judith Morgan	Representative, St. Luke's Church PCC
Mrs Alison Inglis-Jones	

Management team

Mrs Elizabeth Maytom	Project Lead, Norwood & Brixton Foodbank
Mr J. Taylor	Manager, Brixton branch
Ms Amanda Courtney	Administrator

Independent examiner - Simon Lewcock FCCA, Windsor Lodge, Millfield Road, Hounslow

Bankers - Lloyds Bank, East Dulwich branch



Our aims and objectives

Purposes and aims

Our charity's purposes, as set out in the objects contained in the company's memorandum of association, are to:

- To show the love of Christ by the prevention or relief of poverty in Lambeth and surrounding boroughs in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.
- To do any other thing consistent with the primary purpose of the Charity as described above including but not limited to the provision of counselling or other advisory services.

The aims of our charity are to alleviate food poverty in Lambeth and surrounding boroughs by providing a limited number of food parcels to each client referred to us by our voucher holders, who are generally frontline care professionals involved in the local area. Our aims reflect fully the purposes that the charity was set up to further.

Ensuring our work delivers our aims

The period reported on is the eighth year of independent operation of the charity, which previously operated under the umbrella of St. Luke's Church, West Norwood. The aims of the charity are reviewed annually by the board of trustees, and those aims, objectives and activities remain focused on our stated purposes.

The focus of our work

Our main objective for the year was the provision of food parcels for those in need. We collected over 170 tonnes of non-perishable food from members of the public, primarily from collections outside local supermarkets such as Tesco and Sainsbury's, but also from deposit boxes situated in local shops, community areas and our Foodbank branches at West Norwood, Brixton and Streatham Hill. We distributed over 195 tonnes of food to clients and, in addition, provided signposting to local advice services with specialisations in the area of debt, benefits and housing advice (Centre 70 and Brixton Advice Centre), mental wellbeing (Mosaic Clubhouse), substance addiction, job application and work support advice, and temporary shelter for those sleeping rough.

How our activities deliver public benefit

Our main activities are described below. All our charitable activities focus on the provision of nutritious, emergency food for those in crisis, generally as a result of issues with the availability of benefits, redundancy or low pay. Our local MP, local Councils and Mayor see us as an indispensable adjunct to the statutory welfare provisions, providing critical help at the point of need when the state cannot do so or has not yet done so.



Who used and benefited from our services?

Our clients are almost entirely those living in, or based in, Lambeth and surrounding boroughs. We gave 14,611 food parcels to 36,603 people (22,043 adults and 14,560 children) in the financial year under review, an increase of 342% on the same period the previous year. In total, we gave out over 170 tonnes of food (an increase of 215% over last year). As a result, we are the second busiest foodbank in London.

The foodbanks in Lambeth (of which there are 4, including ourselves) fed more people than any other borough in London, indicating the real poverty and deprivation in the area served by our foodbank. Within our catchment area, 4 wards represented the bulk of our vouchers, indicating that, even within a generally deprived area, there are pockets of severe deprivation and poverty.

Financial Review

The charity, with the help of its staff and volunteers, ended the year with a healthy increase in funds of £303,222 which the trustees consider to be an excellent financial outcome.

Principal funding sources

Our charity received a grant of £28,761 from Asda in 2020/21, as part of a 3 year grant of £100,000 to help fund a South London warehouse for the Lambeth foodbanks. At the beginning of the year, as a direct consequence of having to cease all face to face contact with clients, we started a delivery service, funded by a grant from the Milton-Lloyd Charitable Trust.

Other principal sources of income for our charity are the generous donations from members of the public and companies, either by way of regular standing order, through website giving (Virgin Money Giving), and payroll giving using CAF, Charitable Trust or DONR. 2020/21, largely as a result of the pandemic and our donors' exceptional generosity, has been an amazing year for donations.

Investment policy

Our policy is to retain a prudent amount in reserves each year, to cover a minimum of six months running expenses. There are no plans to make any long term investments as all the money the charity receives is used on day to day running costs.

Reserves policy

The Board has established a policy that the unrestricted funds of the charity should be between 3 and 6 months of expenditure. This policy is reviewed annually in the light of experience and after establishing a pattern of financial giving.

Plans for future periods and the impact of COVID 19

The charity plans to continue the activities outlined in its memorandum of association and as outlined above, subject to satisfactory funding arrangements.



Our plans, however, were interrupted in March 2020 by the Covid 19 pandemic, when the trustees decided that, in order to protect the health of both volunteers and clients, we should cease all weekly food distribution sessions and provide emergency parcels to our clients by way of a daily delivery service from our warehouse in Streatham Hill. This has entailed a complete re-organisation of the way we work, the layout of our warehouse and the utilisation of our staff and volunteers. We hired 3 further staff, 2 delivery drivers and warehouse supervisors and an administration assistant, in order to facilitate the new delivery service. All advice and signposting work is now done by telephone, in conjunction with a team of volunteers.

Structure, Governance and Management

Governing document

The organisation is a charitable company, limited by guarantee, incorporated on 30 January 2013 and registered as a charity on 18 March 2013. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as directors of the board. Under the Memorandum and Articles of Association there is no requirement for the directors to retire or be re-elected at the Annual General Meeting.

All directors on the Board of Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 7 to the accounts.

Under the Memorandum and Articles of Association each church offering facilities for, or giving substantial support to, a weekly food distribution session of the foodbank has the right to appoint a member of the Board of Trustees. The Board endeavours to ensure that directors have a broad range of skills appropriate to the work of the charity.

Trustee induction and training

All current trustees are completely familiar with the work of the charity, having been involved with, or responsible for, the setting up of the weekly distribution sessions in each location.

Any new trustees were encouraged to attend weekly sessions to make themselves familiar with the practical work of the charity and to contribute by volunteering for some aspect of our work. However, since the onset of the pandemic, this is no longer possible for the time being.



Risk Management and COVID 19

Where appropriate, systems or procedures have been put in place to mitigate risks the charity may face in dealing with clients, particularly since the onset of the global pandemic. Suitable procedures are in place in the warehouse, with appropriate distancing of the picking and packing staff and volunteers, and for our delivery drivers and the clients we visit to deliver parcels.

Organisational structure

Norwood & Brixton Foodbank has a board of trustees/directors that meets either physically, or over Zoom, at least 4 times a year. The board is responsible for setting the strategic direction and policies of the charity.

Operational management is delegated by the board to Mrs Elizabeth Maytom, the founder of the charity, who continues to be its Manager and Project Lead. Mr Jon Taylor continued to serve during the year as the manager of the Brixton branch of the charity. Ms Amanda Courtney continued her role as the administrator.

Related parties

Norwood & Brixton Foodbank operates under the umbrella of the Trussell Trust, to whom it pays an annual fee, and has implemented the operating procedures and manual provided by them. An annual operating audit is performed by the Trussell Trust and they provide the charity with help with publicity and public relations.

Responsibilities of the Board of Trustees

Company law requires the directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis

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



Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant information of which the company's examiner is unaware and;
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any information and to establish that the charity's examiner is aware of that information.

Examiners

Simon Lewcock FCCA was appointed as the charitable company's examiner.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (January 2015) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on 8 December 2021 and signed on its behalf by:

Mr T J Boyce FCA (Director and Trustee)



Independent examiner's report to the trustees of Norwood and Brixton Foodbank Limited

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

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

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

(a) to keep accounting records in accordance with section 386 of the Companies Act 2006
(b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S.A. Lewcock FCCA
Windsor Lodge
Millfield Road
Hounslow
Middlesex TW4 5PN

[6TH DECEMBER] 2021



Norwood & Brixton Foodbank Limited
Statement of Financial Activities (including Income & Expenditure Account)
for the year from 1 April 2020 to 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and Endowments					
Income from generated funds					
<i>Voluntary income</i>					
Donations and grants	2	531,383	28,761	560,144	149,525
Activities for generating funds					
Supermarket top up and clothes collections		1,969	0	1,969	8,054
Investment income		0	0	0	0
Income from charitable activities					
Food collection	3	297,517	0	297,517	139,221
Total income and endowments		830,869	28,761	859,630	296,800
Expenditure					
Costs of generating funds					
Costs of generating voluntary income	4	64,034	10,173	74,207	27,389
Notional cost of goods distributed	4	348,459	0	348,459	143,318
Charitable activities		95,167	38,322	133,489	65,564
Governance costs	4	253	0	253	653
Total expenditure		507,913	48,495	556,408	236,924
Net income for the period. (Net income before other recognised gains)					
		322,956	(19,734)	303,222	59,876
Other recognised gains		0	0	0	0
Net movement in funds		322,956	(19,734)	303,222	59,876
Reconciliation of funds					
Total funds brought forward		146,207	22,586	168,793	108,917
Total funds carried forward		469,163	2,852	472,015	168,793

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities



Norwood & Brixton Foodbank Limited

Balance Sheet as at 31 March 2021

	Notes	2021		2020
		£	£	£
Fixed Assets				
Tangible assets			0	0
Investments			0	0
			<u>0</u>	<u>0</u>
Current Assets				
Stock		0		0
Debtors		312		312
Cash at bank and in hand		<u>471,903</u>		<u>168,897</u>
		472,215		169,209
Creditors: amounts falling due within one year		<u>(200)</u>		<u>(416)</u>
Net current assets			<u>472,015</u>	<u>168,793</u>
Net assets			<u>472,015</u>	<u>168,793</u>
Unrestricted funds				
General funds			469,163	146,207
Restricted funds			2,852	22,586
Total funds			<u>472,015</u>	<u>168,793</u>

These accounts are prepared in accordance with the special provisions of the Companies Act 2006 relating to small entities

Approved by the Board of Trustees on 8 December 2021 and signed on its behalf by:

T.J. Boyce FCA, Treasurer



Notes forming part of the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities (the SORP 2015), the Financial Reporting Standard 102 and the Charities Act 2011 relating to smaller entities.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Unrestricted funds may include a revaluation reserve representing any restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income and Endowments

All income and endowments are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated food is included at a value of £1.75 per kg, which is the deemed value set by the Trussell Trust for foodbanks operating under their umbrella. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from any charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 3 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. Donations and grants

	Unrestricted 2021	Restricted 2021	2021 total	2020 total
	£	£	£	£
Donations - members of the public	526,393	0	526,393	87,276
Church donations	4,189	0	4,189	2,173
Grants		28,761	28,761	60,075
Sponsorships and supermarket top up	2,769	0	2,769	8,054
	<u>533,352</u>	<u>28,761</u>	<u>562,113</u>	<u>157,578</u>

3. Income and Endowments from activities to further the Charity's Objects

	Unrestricted and 2021 total	2020 total
	£	£
Collection of 170,010 kg. of non-perishable food, at a deemed value of £1.75 per kg.	297,517	139,221

4. Total expenditure

	Costs of generating voluntary income £	Notional costs of food distributed £	Charitable activities £	Governance costs £	2021 total £	2020 total £
Costs directly allocated to activities						
Staff costs	74,206		74,207		148,413	54,778
Advice workers attending sessions					0	3,048
Notional cost of non-perishable food		348,459			348,459	143,318
General office costs			58,923		58,923	35,127
Fees paid to Trussell Trust			360		360	360
Data protection and other fees				53	53	93
Independent examination fees				200	200	200
	<u>74,206</u>	<u>348,459</u>	<u>133,490</u>	<u>253</u>	<u>556,408</u>	<u>236,924</u>

5. Net Income and Endowments for the period

This is stated after charging £200 for independent examination in the period. There are no fixed assets so no depreciation has been charged



6. Staff costs and disclosures

	Year ended 31 March 2021 £	2020 total £
Salaries and wages	142,499	54,778
Social security costs	5,914	0
	<u>148,413</u>	<u>54,778</u>

No employee received emoluments of more than £60,000.

The charity benefited from the Government grant of £4,000 towards its social security costs.

The average number of employees during the year calculated on the basis of full time equivalents was 6 (2019/20 - 3)

The charity operates a mandatory pension scheme for its employees which is administered by NEST, the government funded pension scheme.

7. Trustee remuneration and related party transactions

No members of the Board of Trustees received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. (2020 nil)

8. Taxation

As a charity, Norwood & Brixton Foodbank is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

9. Tangible Fixed Assets

The charity does not hold any fixed assets

10. Investments

The charity does not hold any investments

11. Debtors

	Year ended 31 March 2021 £	2020 total £
Other debtors and prepayments	312	312

12. Creditors: Amounts falling due within one year

	Year ended 31 March 2021 £	2020 total £
Taxation and social security	0	0
Other creditors and accruals	200	416
	<u>200</u>	<u>416</u>

13. Movements in funds

	At 31 March 2020 £	Income and endowments £	Expenditure £	At 31 March 2021 £
Unrestricted funds				
General funds	146,207	830,869	(507,913)	469,163
Restricted funds				
Grants	22,586	28,761	(48,495)	2,852
Asda Supermarkets	£28,761			