

**LONG EATON AND SAWLEY FOODBANK**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR END  
31 March 2023**

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and Administrative Details**

**Charity no. 1152886**

**Principal Office**

165 Wilmot Street

Sawley

Long Eaton

Nottingham

NG10 3EL

**Charity Trustees as of 31 March 2023**

Helen Scott (Feb 2018 -)

Godfrey Graver (Nov 2017 -)

Andrew Prior April (2016-)

Samantha Tredwell (May 2018-)

Rona Gidlow (23 Apr 2020 -)

Mike Arnold (11 Nov 2021 -)

**Independent Examiners**

AHBS Limited

Naylor House

Mundy Street

Ilkeston

Derbyshire

DE7 8DH

## **Bankers**

National Westminster Bank plc

51 Market Place

Long Eaton

Nottingham

NG10 1JP

## **Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Objectives and Activities**

### **Charitable Objectives**

The object of the foodbank as set out in our Constitution is the prevention or relief of poverty in Long Eaton and Sawley and surrounding areas, 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.

### **Summary of Main Activities**

The core activity of the foodbank is the delivery of a four times weekly food distribution programme based on the principles of the Trussell Trust. This is linked to an advisory service which aims to guide clients to other organisations which may be of further help to them. Food is only normally distributed on production of a voucher from one of our voucher holders who have satisfied themselves of the genuine need of the person concerned.

We also support other charities whose objectives are similar to ours.

## **Achievement and performance**

### **Establishment of a Charitable Incorporated Organisation**

The Long Eaton and Sawley Foodbank was set up in March 2012 as a sub-committee of the Parochial Church Council of St. John's Anglican Church, Long Eaton. It began to distribute food in September 2012. In July 2013 a Charitable Incorporated Organisation (CIO) was set up with a view to taking over the running of the foodbank. On 01st November 2013 the assets held by PCC in respect of the foodbank were handed over to the new body.

## **Volunteers**

The foodbank is staffed mainly by volunteers, with an employed part-time manager.

53 volunteers work in various capacities in the store room or the distribution centre.

Additional assistance is also provided when supermarket collections take place.

These volunteers have received training suited to their respective fields.

## **Voucher holders**

Voucher holders are the means by which we verify that a need for food exists. The foodbank issues blank voucher forms to 112 bodies or institutions who are likely to meet people in their work who are in need of food. The forms are completed by the voucher holders and given to the person concerned, who brings them to the foodbank which issues a three day supply of food. The voucher holders are aware that this is not our policy to distribute food to any one person on a long term basis. We believe that it is important that clients become established in a viable, long-term situation, whether on the benefits system or otherwise, as quickly as possible.

## **Donations**

Donations are received either in cash or food. During the twelve months to 31st March 2023 unrestricted donations recognised on the financial statements totalled £48,921 (£33,118 - 2022).

In the twelve months to 31st March 2023, food donations were 38,030.41kg (39,117.59kg - 2022).

In the twelve months to 31st March 2023 we have distributed 36,501.77kg (37,333.28kg - 2022) of food.

## **Financial Review**

### **Financial Management and Reserves Policy**

The financial management of the Foodbank is in the hands of the Trustees who review the financial position at each meeting when the treasurer reports details of cash receipts and payments. A report detailing food donated and distributed and stock levels is presented at each meeting along with vouchers fulfilled.

At present time, the Foodbank's reserves are adequate for its needs and equate to more than 60 months expenditure. The Trustees feel that this level of reserve is needed at this stage in the life of the Foodbank to give flexibility in future planning and relocation.

### **Financial Performance**

The twelve months to 31st March 2023 showed a surplus Income over Expenditure of £57,339 (£13,571 - 2022)

#### **Income**

Income totalled £81,421 (£33,243 - 2022). Of this, Donations amounted to a total of £48,921 (£33,118 - 2022), Grants of £29,030 (£125 - 2022) £23,861 that are restricted, Gift Aid £3,320 (£0 - 2022).

#### **Expenditure**

Expenditure totalled £24,250 (£19,672 - 2022)

#### **Current Assets**

The bank account balances as at 31st March 2023 were £171,155 (£113,390 - 2022) in total.

### **Fund Materially in Deficit**

There are no funds in deficit, and the Trustees have not identified any major risks to which the Foodbank is exposed.

### **Structure, Governance and Management Governing Document and Constitution**

The Foodbank is a Charitable Incorporated Organisation registered on 16th July 2013. Our constitution is based on the Charity Commission "Foundation" model and we adopted on 13th July 2013.

### **Trustee Selection and Management**

Trustees are appointed for three years and can serve for two terms. The selection of new trustees is in the hands of the current trustees. The appointed trustees meet quarterly for the purpose of managing the affairs of the foodbank.

### **Related organisations**

The Long Eaton and Sawley Foodbank is part of the Trussell Trust network and subscribes to the aims and mission of that charity. In return for the annual subscription we receive guidance, training and advice. The Trussell Trust produces an Operating Manual and also operated a Data Collection System online which benefits both ourselves and the Trussell Trust.

## **Independent Examiner's Report to the trustees of Long Eaton and Sawley Foodbank**

I report to the trustees on my examination of the financial statements of **Long Eaton and Sawley Foodbank** for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed."

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S.T.Robinson FCPA

AHBS Limited

Naylor House

Mundy Street

Ilkeston

Derbyshire

DE7 8DH

Categories	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
<b>Receipts</b>					
Donation and gifts	48,921	-	-	48,921	32,060
General grants provided by Government/other charities	5,169	23,861	-	29,030	1,183
Gift Aid	3,320	-	-	3,320	-
Other	150	-	-	150	-
Sub total(Gross income for AR)	57,560	23,861	-	81,421	33,243
<b>Total receipts</b>	57,560	23,861	-	81,421	33,243
<b>Payments</b>					
Charity running cost	7,275	2,895	-	10,170	10,685
Employee costs	2,916	55	-	2,971	-
Advertising and marketing	101	-	-	101	-
Printing and stationery	143	-	-	143	969
Depreciation Charge for the Year - Fixtures & Fittings	42	-	-	42	-
Accountants fees	494	-	-	494	-
Wages and salaries	9,162	501	-	9,662	7,983
Subscriptions	541	-	-	541	35
Sub total	20,674	3,451	-	24,124	19,672
Asset and investment purchases					
Fixtures & Fittings - Additions - Cost	168	-	-	168	-
Sub total	168	-	-	168	-
<b>Total Payments</b>	20,842	3,451	-	24,292	19,672



Net of receipts/(payments)	36,718	20,410	-	57,129	13,571
Cash funds last year end	16,615	(3,044)	-	13,571	
Cash funds this year end	53,333	17,366	-	70,700	13,571

Categories	Details	Unrestricted funds	Restricted income funds	Endowment funds
Cash funds				
	Cash at bank and on hand	142,802	28,353	-
	Total Cash Funds	142,802	28,353	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Assets retained for the charity's own use				
	Fixtures & Fittings - Additions - Cost	Unrestricted Funds	168	
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Liabilities				
	Taxes payable	Unrestricted Funds	183	
	Other creditors	Unrestricted Funds	548	

The financial statements were approved by the Board on 30-Apr-2024 and signed on its behalf by:

Helen Scott  
Chairperson

# 1 Accounting Policies

## 1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

## 1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

## 1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

## 1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

## 1.5 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## 1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

## 1.7 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

## 1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

## 1.9 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
BIG DUG Shelving	25%	2022/23	Reducing Balance

**Note:** Provide an option to increase rows as per user requirement.

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

## 2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	48,921	-	-	48,921	32,060
General grants provided by Government/other charities	5,169	23,861	-	29,030	1,183
Gift Aid	3,320	-	-	3,320	-
Other	150	-	-	150	-
	57,560	23,861	-	81,421	33,243

Donations are received either in cash or food. During the twelve months to 31st March 2023, donations recognised in the financial statements totalled £77,911 (£33,243 - 2022)

In the twelve months to 31st March 2023 food donations were (39,627.99kg - 2022)

In the twelve months to 31st March 2023 food distributions were (37,333.28kg - 2022)

### 3 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Charity running cost	10,170	10,685
Employee costs	2,971	-
Advertising and marketing	101	-
Printing and stationery	143	969
Wages and salaries	9,662	7,983
Subscriptions	541	35
Support Costs	494	-
	24,082	19,672

### 4 Support Costs

	Total funds 2023	Total funds 2022
Analysis	£	£
<b>Governance Costs</b>		
Accountants fees	494	-
	494	-

### 5 Other Expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	42	-	-	42	-
	42	-	-	42	-

## 6 Tangible Fixed Assets

### 6.1 Cost or valuation

	Fixtures & Fittings
	£
At 01 April 2022	-
Additions	168
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2023	168

01/04/2022 Big Dug - Shelving at Sawley

### 6.2 Amortisation and impairments

	Fixtures & Fittings
	£
At 01 April 2022	-
Additions	42
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2023	42

### 6.3 Net book value

	Fixtures & Fittings
	£
At 01 April 2022	-
At 31 March 2023	126

## 7 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	171,155	113,930
	171,155	113,930

## 8 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Taxes payable	183	-
Other creditors	548	-
	731	-

## 9 Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	77,063	57,560	(20,675)	-	-	113,948
Restricted income funds	36,867	23,861	(3,451)	-	-	57,277
<b>Total</b>	113,930	81,421	(24,126)	-	-	171,225



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

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
	60,448	33,118	(16,503)	-	-	77,063
<b>Restricted income funds</b>						
	39,911	125	(3,169)	-	-	36,867
<b>Total</b>	<b>100,359</b>	<b>33,243</b>	<b>(19,672)</b>	<b>-</b>	<b>-</b>	<b>113,930</b>

**9.3 Transfers between funds****This Year**

	<b>Amount £</b>
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

**Last Year**

	<b>Amount £</b>
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

10 Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including office)/ex gratia	Other	TOTAL
		£	£	£	£	£
						-
						-
						-
						-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOT
		£	£		£	£
						-
						-
						-
						-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

10.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box below. If there are transactions to report, please enter 'False'.*

No trustee expenses have been incurred (True or False)

False

Type of expenses reimbursed	This year	Last year
	£	£
Travel	650	
Subsistence		
Accommodation		
Other (please specify):		
Total	650	

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

2

10.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter true in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) 

True

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amount written during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) 

True

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amount written during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

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*For any related party, please provide details of any guarantees given or received.*

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