CANTERBURY FOOD BANK

England & Wales · Charity number 1153791

Details

Status	Registered
Legal form	CIO
Registered	2013-09-12
Register	View on the Charity Commission register

Contact

Address	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS
Phone	01227936450
Email	info@canterburyfoodbank.org
Website	www.canterburyfoodbank.org

Activities

Objects: The prevention or relief of poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:i) The provision of emergency food parcels together with other related supplies, along with items, services and facilities connected with the preparation and serving of emergency food supplies to individuals and family groups in financial crisis;ii) To provide financial support with domestic energy costs for those individuals and families in need; andiii) To campaign on issues to prevent or relieve poverty that include, but are not limited to, initiating and running projects solely, or contributing to, or cooperating with, charities, other organisations, and the media.

Activities: Canterbury Food Bank operates within the Canterbury City Council District (Whitstable, Canterbury, Herne Bay and surrounding villages) to alleviate poverty through the provision of crisis food parcels, items, services and facilities to individuals in financial need and contributing to and cooperating with charities and other organisations working to prevent or relieve poverty.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£713,344	£776,668	£1,021,053	9
2023-12-31	£942,376	£752,449	£1,084,376	9
2022-12-31	£1,102,817	£693,456	£894,449	9
2021-07-31	£518,621	£330,103	£485,088	7
2020-07-31	£329,611	£87,870	-	-

Trustees

Name	Role	Appointed
David James Holt	Chair	2020-03-19
Adam Ratcliffe		2024-10-31
Alun Francis Edwards		2021-08-01
Ian Riddell		2019-06-27
Morounkeji Moses		2024-10-31
PETER FREDERICK TAYLOR-GOOBY		2016-02-02
Penelope East Nicholls		2020-01-23

Accounts

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 December 2024

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Canterbury Food Bank CIO

Charity Information
For the year ended 31 December 2024

Charity number	1153791		
Trustees	Martin Ward	Chairman	
	David Holt	Vice- Chairman	
	Alun Edwards FCA DChA	Treasurer	
	Louisa-Jane Evans		(Appointed 31 October 2024)
	Morounkeji Moses		(Appointed 31 October 2024)
	Penny Nicholls		
	Adam Ratcliffe		(Appointed 31 October 2024)
	Ian Riddell		
	David Rowbotham		(Resigned 30 January 2025)
	Peter Taylor-Gooby		
Senior management	Angela Gardiner	Operations director	
	Susan Roberts	Accounts manager	(Until 31 December 2024)
	Stuart Jaenicke	Accounts manager	(From 1 January 2025)
	Liam Waghorn	Warehouse manager	
Registered office	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS		
Independent examiner	Matt Jones ACA Burgess Hodgson Audit Limited 27 New Dover Road Canterbury Kent CT1 3DN		
Bankers	HSBC UK Bank plc 9 Rose Lane Canterbury Kent CT1 2JP		
Solicitors	Furley Page LLP 39 St Margaret's Street Canterbury Kent CT1 2TX		

Report of the trustees
For the year ended 31 December 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2024. Comparative information is provided for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the charity's constitution, and the 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 issued in October 2019 ('the SORP').

Objectives and activities

The objects of the Canterbury Food Bank CIO as set out in its constitution and most recently amended on 2 April 2025 to become the prevention or relief from poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:

i) The provision of emergency food parcels together with other related supplies, along with items, services and facilities connected with the preparation and serving of emergency food supplies to individuals and family groups in financial crisis;

ii) To provide financial support with domestic energy costs for those individuals and families in need; and

iii) To campaign on issues to prevent or relieve poverty that include, but are not limited to, initiating and running projects solely, or contributing to, or cooperating with, charities, other organisations, and the media.

In setting the objectives and activities of the charity the trustees have read and considered the guidance on public benefit published by the Charity Commission for England and Wales.

The charity seeks to achieve its objectives through the operation of a food bank that serves Canterbury, Whitstable, Herne Bay and the surrounding villages from our base on the Joseph Wilson Industrial Estate in Whitstable. This involves the following:

- Maintaining contact with churches, supermarkets and other organisations to service locations at which food and other products can be donated.
- Collecting donations from those locations, sorting them to ensure that all are in date and storing them in our warehouse facility.
- Packing food in parcels of appropriate calorific and nutritional value awaiting distribution to those in need.
- Maintaining communications with various agencies in the Canterbury City Council District in order to make available food parcels to those experiencing financial crisis and who are engaging with an approved agency's client development programme.
- Changing the food distribution systems to enable food parcels to be delivered to those individuals and families experiencing financial crisis who are referred to the charity by an agency or support group with which they engage, as well as those who contact the charity directly.
- Providing fuel vouchers for those struggling to meet the cost of domestic energy bills;
- Signposting individuals in need to agencies that can provide help and assistance.
- Distributing to other organisations items donated that do not meet the dietary criteria for inclusion in the food parcels and which cannot otherwise be used in the charity's operations.

Our activities also include the need to engage with our supporters to raise the finances needed to maintain our operations. We are fortunate to receive the support of many in our community and we are grateful for every donation received regardless of the amount. As demand for our services increases however, increasingly we approach county and city authorities and independent sources of funding, seeking grants to support our increased operational costs. Further details of the key supporters of the charity are shown on page 9.

Achievements and performance

Last year we reported on the rapid increase in demand for the charity's services that we experienced, reaching unprecedented levels. Whilst demand fell back slightly in 2024 it remained high throughout the year, and appears to be growing again in 2025 The cost of living crisis has proved to be a greater challenge for us than the pandemic, but it was a challenge that we were able to meet thanks to our staff and volunteers who ensured that we were able to meet the needs of all of those who came to us looking for support and assistance.

As noted in previous reports the cost of living crisis has also had implications for the charity's cost base, as despite the generosity of those donating food and other products to the charity for redistribution increasingly we are having to supplement this by purchasing goods ourselves to meet the increasing level of demand. Additionally the costs of running our warehouse have increased due to rising energy costs, although the initial cost of doing so has been met by support from the National Lottery and others. The charity has benefitted significantly over recent years through the support of Canterbury City Council and funds provided from Housing Support, but such levels of support are unlikely to continue at such a level given the pressures on public finances. The trustees expect that these difficult financial conditions look set to continue for the foreseeable future.

During the year we achieved our aim of acquiring our warehouse from our former landlords at a cost of £300,000 before related legal costs without recourse to borrowing. This has saved us the cost of ongoing rental payments but at the same time reducing the amount of interest receivable now that less funds are held following the puchase. It also leaves the charity exposed to potential future costs that previously would have been bourne by our landlords, and a contingency reserve has been formed in response to this increased risk.

Report of the trustees
For the year ended 31 December 2024

We are extremely proud of the way our staff and volunteers continue to rise to this challenges we face in continuing to provide assistance to those in need seeking our help. Doing so has involved the following:

- Maintaining strong links with supermarkets, churches, schools and other organisations that has enabled the charity to operate over 80 donated food collection points across the district, collecting well in excess of 200,000 donated items of food and other groceries for distribution during the period.
- Maintaining contact with over 175 approved agencies and support groups in the Canterbury City Council district with whom the charity partners to support those in financial crisis.
- Managing a team of around 200 volunteers who provided in excess of 20,000 hours of their time during the period.

We continue to ensure that the contents of each food parcel we provide is designed to provide nutritional and calorific content which is suitable for the recipient, based on guidance we have received from an experienced dietician. Each food parcel that we provided during the period had an approximate value of £35.

With our focus on providing food and other basic supplies to those in need we recognise that many of those who seek our help also have additional needs which we are unable to meet. To help address this we have again maintained our signposting provision during the period, with a team of 4 employees who can provide guidance on alternative sources of assistance to those in need. In the face of increasing demand we continue to expand the services we provide to those in need by funding a benefits advisor in conjunction with CAB Canterbury that commenced early in 2025. Whilst these arrangements ultimately did not prove successful we are now examining eays of providing guidance on benefits available in-house.

The increasing demand for the charity's services is best shown by the number of meals that have been distributed to those in need.

	2024 (year)	2023 (year)	2021/22 (17 months)
Number of food parcels distributed	13,052	14,644	14,625
Number of meals provided	117,468	131,796	131,625
Estimated cost of the food items delivered	452,645	485,843	409,500

Sadly since the end of the period the effects of the cost of living crisis continue to be felt, with demand for our services in 2025 on the rise again, whilst at the same time we have seen financial support for the charity reduce. This does not surprise use given the financial pressures faced by those that support us. Fortunately the charity is well-placed to cope with this despite the deficit incurred in 2024, as set out below in the financial review section of this report. We will continue to seek to help all those in need which approach us for assistance, whilst acknowledging that doing will place further demands on our staff and volunteers and increased pressure on our resources.

The trustees and senior management team have continued to work on developing a strategic plan for the charity that covers the period through to 31 December 2026, setting out a series of aims for the charity as it faces up to changing levels of demand and the need to maintain high standards of service delivery whilst remaining financially secure. This may see the charity expand the range of services the charity seeks to provide and involve entering into closer working relationships with other organisations with similar objectives to our own. Throughout this period of change we also recognise the need to consider the needs of all our stakeholders, including our staff and volunteers, and to become a greener organisation.

Financial review

In previous years we have noted how fortunate the charity has been in continuing to receive support, both financially and through the donation of goods for distribution, that has enable us to continue to operate without fear of running into financial difficulty. This support has ensured that the charity remains on a stable footing and that the charity continues to be able to deliver its much needed services to those in need. As already indicated we expect demand to continue to increase, and our healthy financial position will enable to continue to meet the challenges that we face. No issues have been identified by the trustees that could indicate that the charity is not a going concern.
Total incoming resources for the year amounted to £713,344, an decrease of 24% when compared to the prior year figure of £942,376. This figure includes an amount of £356,056 being the trustees' estimate of the value of goods donated to the charity for distribution to those in need. This level of income reflects the continuing partnership entered into during the prior period with Canterbury City Council, who have recognised the good work undertaken by the charity and in doing so have provided funds from the Housing Support grant that are proving to be essential in meeting the increasing cost of having to supplement goods donated to the charity with those we purchase ourselves. The financial pressures faced by local governemnt have though seen an understandable reduction in the funds provided, and it remains to be seen how the potential reorganisation of local government in Kent will affect the charity in future years.

Despite the fall in income the expenditure on charitable activities has increased slightly when compared to the prior year, reflecting the increased demand and the cost of the infrastructure the charity needs to have in place to meet this demand. Total expenses for the period amounted to £776,668, an increase of 3% when compared to the prior period figure of £752,449. Much of cost incurred relates to the cost of acquiring groceries and other household items for distribution, where due to the level of demand we have had to buy-in significantly more than in previous years at a higher cost due to inflationary pressures. Another key area where costs remain high is payroll, and the need to expand the charity's workforce is sufficient to meet as the scale of the charity's operations. The total payroll cost for the year amounted to £196,795, around 19% more than the prior year figure. The charity remains an equal opportunities and living wage employer. The charity also continues to benefit from the army of volunteers that are vital in maintaining the charity's activities, the benefit of which is not reflected in the accounts in line with current accounting practice.

Overall the charity's deficit for the period amounted to £63,324 compared to the prior year surplus of £189.927. Whilst this is a significant turnaround in our results the charity remains well placed to meet its future challenges. The trustees are not complacent however and are seeking new ways to raise funds to ensure that our financial position does not erode further. The deficit for the year has seen the charity's total

The charity's reserves policy is reflected in the approach taken with setting aside designated funds that reflect both planned future expenditure that has been agreed upon in principle by the trustees, and the need to hold reserves that preserve the financial security of the charity. The charity's policy is to recognise designated funds that reflect the trustees' estimate of 6 months' payroll costs, lease obligations and other overheads that should ensure that the charity remains able to meet its obligations to staff and creditors as they fall due for payment. The charity also recognises a designated fund that reflects the cost of acquiring the warehouse facilities, a move that was considered necessary to safeguard the charity's long term future given the difficulty recently experienced in finding suitable property from which the charity can base its operations. A contingency fund has also been recognised to reflect the additional risks that arise from owing property, and a further designated fund has been recognised for the proposed cost of acquiring parking spaces in the vicinity of our warehouse.

The charity also has a number of restricted funds, details of which are disclosed in note 14 of the accounts.

Having adjusted for restricted and designated funds the charity's general unrestricted funds at 31 December 2024 amounted to £230,975 (2023: £275,050), of which an amount of £201,020 is reflected by liquid assets and are considered to be the free reserves held by the charity (2023: £234,317).

Structure, governance and management

Canterbury Food Bank CIO is a charitable incorporated organisation, registered with Charity Commission for England and Wales. It is governed by its constitution, which sets out the charitable objectives of the charity and the powers of the trustees to achieve those objectives.

The charity is governed by its trustees, details of which are set out on page 1 of this annual report. The trustees set the strategic direction and policy of the charity, and meet on a monthly basis to review the performance of the charity and determine future direction.

New trustees are recruited from the local community served by the charity and appointed by a resolution of the board of trustees in accordance with the terms of the charity's constitution. As part of the application process prospective trustees are provided with a copy of the charity's constitution, an explanation of what it means to be a charity trustee, both generally and in the context of the activities of the Food Banks, and what qualities, qualifications and commitment are expected from trustees.

During the year three new trustees joined the board, Louisa-Jane Evans, Adam Ratcliffe and Morounkeji Moses, adding to the breadth of experience possessed by the trustee body. We also said farewell to David Rowbotham who stood down as a trustee after many years of service to the charity, we are grateful for the contribution David made to the Food Bank over that time. Following his resignation David Holt took over the position of Vice-Chairman.

Day to day management of the charity is delegated to the senior management team, headed by operations director Angela Gardiner. Together they oversee the operations of the charity, supported by a small team of core staff. At the heart of the charity's operation is a team of volunteers who generously supply their time, knowledge and enthusiasm to support the work of the charity, expressed in long hours being spent delivering the charity's objectives, assisting with administrative tasks and other areas of service. Without their assistance the charity would not be able to meet its core objective of supporting the local community in Canterbury, Whitstable, Herne Bay and the surrounding villages, and the trustees are extremely grateful for their support and generosity.

Reference and administrative details

Reference and administrative details are shown on page 1 of this annual report.

Future plans

As reported above we plan to expand the services we are able to offer by providing guidance on benefits, to address an increasing need to not just supply emergency food parcels but to help address the cause of poverty that we see. The charity will continue to work with other organisations locally to seek ways by which we can help to alleviate the poverty that we see in our district.

The trustees will continue to seek new ways of increasing the financial support we receive, necessary to ensure that we remain financially stable. This will be achieved through strengthening our links with those bodies that already support us, reaching out to those bodies willing to support organisations such as ours through grant funding and by increasing the amount of community fundraising we undertake.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Report of the trustees
For the year ended 31 December 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees at a meeting held on 27 November 2025.

Martin Ward

Martin Ward
Chairman

Key supporters
For the year ended 31 December 2024

The trustees, staff and volunteers who make up the operating personnel of the charity are deeply indebted to the many individuals and organisations who have so generously given to the charity in the form of food and financial support. Without these valuable contributions the charity would not have been able to support so many individuals in need in Canterbury, Whitstable, Herne Bay and the surrounding villages. We are grateful for every donation we receive, regardless of the amount.

Special thanks go to the following organisations for their support during the year:

Canterbury City Council
National Lottery Community Fund
All Saints Whitstable Congregation
Barham Downs Benefice
Beverlie Pub Quiz customers
Brachers LLP Charitable Trust
Buccaneer Production Co
Canterbury Harriers
Canterbury Mosque
City Church
Community of the Presentation Trust
Dickens Evening donors
Fordwich United Charities
Hardy Family Foundation
Hope Johnson Bake Sale
Ickham Parish Council
Kreston Reeves Foundation
Morrisons
National Funding Donate
Nationwide Herne Bay
Neighbourly Foundation
The Pack Foundation
Pebbles Seasalter
Rotary Clubs of Canterbury, Herne Bay and Chestfield
The Saddlers Company
Sainsburys
St Alphege Christian Centre
St Bartholomew's Church
St Dunstan's PCC
St Edmunds Junior School
St Mary the Virgin, Elham
St Michael's Road Residents Association
Stafford House School
Stewardship
Streynsham Trust
Tea Cosy Club
Tescos
Twelve Taps Limited
Whitstable & Herne Bay Lions Club

We are equally grateful to the many unnamed individuals, community groups and organisations who have also similarly supported the charity during the year.

We are also grateful to the following supermarkets in the district for their support by enabling food to be donated at their premises: Sainsbury's, Morrison's, Tesco and Co-Op.

Independent Examiner's Report
to the trustees of Canterbury Food Bank CIO

I report on the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and than an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner. An examination includes a review of the accounting records kept by a 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 the seeking of 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 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting records of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matt Jones

Matt Jones ACA
Burgess Hodgson Audit Limited
27 New Dover Road
Canterbury
Kent
CT1 3DN

Date: *27 November 2025*

Canterbury Food Bank CIO

Statement of Financial Activities
For the year ended 31 December 2024

	Note	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Incoming resources						
Donations and legacies	4	**687,223**	**-**	**3,810**	**691,033**	926,231
Investment income	5	**22,178**	**133**	**-**	**22,312**	16,146
		709,401	**133**	**3,810**	**713,344**	942,377
Resources expended						
Raising funds	6	**2,550**	**-**	**-**	**2,550**	1,411
Charitable activities	7	**673,892**	**48,194**	**52,032**	**774,118**	751,038
		676,442	**48,194**	**52,032**	**776,668**	752,449
Net income		**32,959**	**(48,060)**	**(48,222)**	**(63,324)**	189,928
Transfers between funds		**(77,035)**	**77,035**	**-**	**0**	-
Net movement in funds		**(44,076)**	**28,974**	**(48,222)**	**(63,324)**	189,928
Total funds brought forward		**275,051**	**736,800**	**72,526**	**1,084,377**	894,449
Total funds carried forward		**230,975**	**765,774**	**24,304**	**1,021,053**	1,084,377

Canterbury Food Bank CIO

Balance sheet
as at 31 December 2024

	Note	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fixed assets						
Tangible fixed assets	10	**29,955**	**320,655**	**23,391**	**374,001**	74,522
Current assets						
Stock		**6,849**	-	-	**6,849**	12,629
Debtors and prepayments	11	**8,370**	-	-	**8,370**	80,968
Cash at bank and in hand		**193,443**	**445,119**	**913**	**639,475**	923,481
		208,662	**445,119**	**913**	**654,694**	1,017,078
Creditors: Amounts falling due within one year						
Creditors and accruals	12	**7,642**	-	-	**7,642**	7,224
		7,642	-	-	**7,642**	7,224
Net current assets		**201,020**	**445,119**	**913**	**647,052**	1,009,854
Net assets		**230,975**	**765,774**	**24,304**	**1,021,053**	1,084,376
Represented by:						
Unrestricted funds	14	**230,975**	**765,774**	-	**996,749**	1,011,850
Restricted funds	14	-	-	**24,304**	**24,304**	72,526
Total funds		**230,975**	**765,774**	**24,304**	**1,021,053**	1,084,376

The financial statements were approved and adopted by the trustees at a meeting held 27 November 2025.

Signed

Martin Ward *Alun Edwards*

Martin Ward
Chairman

Alun Edwards
Treasurer

Statement of Cash Flows
For the year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income for the year	**(63,324)**	189,927
Depreciation	**25,879**	19,963
Interest receivable	**(22,312)**	(16,145)
(Increase)/decrease in stocks	**5,780**	5,364
(Increase)/decrease in debtors	**72,598**	(54,721)
Increase/(decrease) in creditors	**418**	3,458
Net cash provided by operating activities	**19,039**	147,846
Cash flows from investing activities		
Interest received	**22,312**	16,145
Purchase of property, plant and equipment	**(325,357)**	(30,771)
Net cash used in investing activities	**(303,045)**	(14,626)
Change in cash and cash equivalents in the year	**(284,006)**	133,220
Cash and cash equivalents at the beginning of the year	**923,481**	790,261
Cash and cash equivalents at the end of the year	**639,475**	923,481
Analysis of cash and cash equivalents		
Cash at bank and in hand	**639,475**	923,481

The charity has no debt, and accordingly an Analysis of the Changes in Net Debt is not presented.

Notes to the accounts
For the year ended 31 December 2024

1 Accounting policies

Current period information is provided for the year to 31 December 2024. Comparative information is provided for the year ended 31 December 2023.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the 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 (issued in October 2019)(the SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Canterbury Food Bank CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy notes.

b) Going concern

Having considered the charity's financial position and forecast future results the trustees are satisfied that the charity is a going concern, and the financial statements have been prepared on this basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised using the performance model when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the estate that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

In accordance with the SORP the value of general volunteer time is not recognised in the financial statements. Further information regarding the contribution of volunteers in the running of the charity's operations in included in the Trustees' Annual Report.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market, with a corresponding amount recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of generating grant income and other donations.
- Expenditure on charitable activities includes the costs of operating the food bank and associated administrative costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases

Rentals payable in respect of operating leases are charged on a straight line basis over the period of the lease.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

• Motor vehicles	20%
• Equipment	20%
• Leasehold improvements	Over the lease term

Freehold propery is not subject to depreciation as any charge would be considered immaterial.

k) Stock

Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Financial instruments

The trust only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

m) Pension costs

The charity contributes to a defined contribution pension scheme for employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

2 Legal status of the trust

Canterbury Food Bank CIO is a Charitable Incorporated Organisation and has no share capital. The registered office of the charity is Unit 29, Joseph Wilson Industrial Estate, Millstrood Road, Whitstable, Kent CT5 3PS.

3 Comparative financial information

The full Statement of Financial Activities for the year ended 31 December 2023 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Incoming resources				
Donations and legacies	828,850	-	97,381	926,231
Investment income	5,556	10,590	-	16,146
	834,406	10,590	97,381	942,377
Resources expended				
Raising funds	1,411	-	-	1,411
Charitable activities	591,980	107,415	51,643	751,038
	593,391	107,415	51,643	752,449
Net income	241,015	(96,825)	45,738	189,928
Transfers between funds	(224,130)	224,130	-	-
Net movement in funds	16,885	127,305	45,738	189,928
Total funds brought forward	258,166	609,495	26,788	894,449
Total funds carried forward	275,051	736,800	72,526	1,084,377

3 Comparative financial information (continued)

The comparative balance sheet as at 31 December 2023 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets				
Tangible fixed assets	40,733	-	33,789	74,522
Current assets				
Stock	12,629	-	-	12,629
Debtors and prepayments	18,499	-	62,469	80,968
Cash at bank and in hand	210,413	736,800	(23,732)	923,481
	241,541	736,800	38,737	1,017,078
Creditors: Amounts falling due within one year				
Creditors and accruals	7,224	-	-	7,224
	7,224	-	-	7,224
Net current assets	234,317	736,800	38,737	1,009,854
Net assets	275,050	736,800	72,526	1,084,376
Represented by:				
Unrestricted funds	275,050	736,800	-	1,011,850
Restricted funds	-	-	72,526	72,526
Total funds	275,050	736,800	72,526	1,084,376

Notes to the accounts
For the year ended 31 December 2024

4 Income from donations and legacies

	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Cash donations receivable	**330,641**	**-**	**3,810**	**334,451**	547,395
Legacies receivable	**-**	**-**	**-**	**-**	9
Donated goods	**356,056**	**-**	**-**	**356,056**	377,438
Income from activities for generating funds and collections	**526**	**-**	**-**	**526**	1,389
	687,223	**-**	**3,810**	**691,033**	926,231

Comparative figures:

	General fund 2023 £	*Designated funds 2023 £*	*Restricted funds 2023 £*	*Total funds 2023 £*
Cash donations receivable	*450,014*	*-*	*97,381*	*547,395*
Legacies receivable	*9*	*-*	*-*	*9*
Donated goods	*377,438*	*-*	*-*	*377,438*
Income from activities for generating funds and collections	*1,389*	*-*	*-*	*1,389*
	828,850	*-*	*97,381*	*926,231*

The charity benefits greatly form the involvement and enthusiastic support of its many volunteers, without whom the charity would be unable to operate, further details of which are included in the trustees' report. In accordance with the SORP the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest receivable	**22,178**	**133**	**-**	**22,312**	16,145

Comparative figures:

	General fund 2023 £	*Designated funds 2023 £*	*Restricted funds 2023 £*	*Total funds 2023 £*
Bank interest receivable	*5,556*	*10,590*	*-*	*16,146*

Notes to the accounts
For the year ended 31 December 2024

6 Costs of activities for raising funds

	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other fund raising costs	2,550	-	-	2,550	1,411
	2,550	-	-	2,550	1,411

In the prior period all expenditure to the general fund.

7 Costs of charitable activities

	General fund 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Groceries and other stock items	402,663	30,310	19,673	452,645	482,246
Packaging	577	1,800	780	3,157	2,666
Leaflets, promotion and clothing	577	1,000	-	1,577	1,634
Property costs	24,340	-	2,896	27,236	24,900
Wages and salaries	169,664	11,000	16,131	196,795	164,332
Other personnel costs	8,087	285	-	8,372	15,005
Telephone	3,289	-	793	4,082	3,507
Insurance	3,492	-	-	3,492	2,745
Motor expenses	5,480	2,000	39	7,519	4,733
Other travel costs	4,962	1,200	1,105	7,267	8,198
Equipment costs	8,344	599	180	9,123	9,632
Printing, postage and stationery	2,076	-	35	2,111	2,152
Meeting expenses	1,337	-	-	1,337	1,003
Depreciation	15,479	-	10,400	25,879	19,963
Finance costs	1,331	-	-	1,331	1,254
Professional fees	1,327	-	-	1,327	-
Governance costs	1,020	-	-	1,020	1,165
Social value measurement	7,319	-	-	7,319	5,903
Social campaigning	1,195			1,195	-
Benefit advisor	10,937			10,937	-
Sundry expenses	398	-	-	398	-
	673,892	48,194	52,032	774,118	751,038

Notes to the accounts
For the year ended 31 December 2024

7 Costs of charitable activities (continued)

Comparative figures:	*General fund 2023*	*Designated funds 2023*	*Restricted funds 2023*	*Total funds 2023*
	£	*£*	*£*	*£*
Groceries and other stock items	*387,546*	*86,200*	*8,500*	*482,246*
Packaging	*606*	*1,800*	*260*	*2,666*
Leaflets, promotion and clothing	*634*	*1,000*	*-*	*1,634*
Property costs	*10,563*	*-*	*14,337*	*24,900*
Wages and salaries	*137,212*	*11,000*	*16,120*	*164,332*
Other personnel costs	*10,790*	*4,215*	*-*	*15,005*
Telephone	*3,037*	*-*	*470*	*3,507*
Insurance	*2,745*	*-*	*-*	*2,745*
Motor expenses	*2,723*	*2,000*	*10*	*4,733*
Other travel costs	*5,024*	*1,200*	*1,974*	*8,198*
Equipment costs	*9,569*	*-*	*63*	*9,632*
Printing, postage and stationery	*2,152*	*-*	*-*	*2,152*
Meeting expenses	*1,003*	*-*	*-*	*1,003*
Depreciation	*10,054*	*-*	*9,909*	*19,963*
Finance costs	*1,254*	*-*	*-*	*1,254*
Governance costs	*1,165*	*-*	*-*	*1,165*
Social value measurement	*5,903*	*-*	*-*	*5,903*
	591,980	*107,415*	*51,643*	*751,038*

8 Staff costs, trustees information and related party transactions

	2024	2023
	£	£
Salaries and wages	**183,387**	154,930
Social security costs	**8,229**	5,167
Pension costs	**5,179**	4,235
	196,795	164,332

	2024	2023
The average number of employees during the period was:	**9**	9

Restricted

8 Staff costs, trustees information and related party transactions (continued)

No employee earned more than £60,000 in either the current period or previous year.

The charity trustees were not paid or received any other benefits from employment with the charity. Expenses totalling £Nil (2023: £207) were reimbursed to trustees during the year.

The key management of the charity comprise the trustees and the senior management team. The total remuneration payable to key management during the year amounted to £87,712 (2023: £77.805).
With the exception of minor donations receivable totalling £373 there were no transactions with related parties other than those noted above (2023: £577).

9 Taxation

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Freehold property	Leasehold improvements	Equipment	Motor vehicles	Total
		£	£	£	£
Cost					
As at 1 January 2024	-	64,929	12,263	37,995	115,187
Additions	304,800	5,848	14,709	-	325,357
Disposals	-	-	-	-	-
Transfers	70,777	(70,777)	-	-	-
As at 31 December 2024	375,577	-	26,972	37,995	440,544
Depreciation					
As at 1 January 2024	-	20,617	4,488	15,559	40,664
Charge for the period	-	15,613	4,667	5,599	25,879
Disposals	-	-	-	-	-
Transfers	36,230	(36,230)	-	-	-
As at 31 December 2024	36,230	-	9,155	21,158	66,543
Net book value					
As at 31 December 2024	339,347	-	17,817	16,837	374,001
As at 31 December 2023	-	44,312	7,775	22,436	74,523

Notes to the accounts
For the year ended 31 December 2024

11 Debtors

	2024	2023
	£	£
Rent deposit	-	4,000
Gift aid recoverable	-	4,360
Grants receivable	-	62,469
Other sundry debtors	2,159	500
Prepayments	6,211	9,639
	8,370	80,968

12 Creditors

	2024	2023
	£	£
Accounts payable	508	-
Payroll liabilities	4,487	3,449
Accruals	2,647	3,775
	7,642	7,224

13 Operating lease commitments

At 31 December 2024 the charity had operating lease commitments falling due for payment as follows:

	2024	2023
	£	£
Within one year	-	16,000
Between one and five years	-	29,516
	-	45,516

During the year the charity exercised an option to acquire the leasehold property it previously occupied as a lessee.

Notes to the accounts
For the year period ended 31 December 2024

14 Analysis of charitable funds

		At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
		£	£	£	£	£
General fund		275,051	709,401	(676,442)	(77,035)	230,975
Designated funds						
Future employment	a	100,000	-	-	-	100,000
Overheads	b	30,242	-	-	-	30,242
Fixed assets	c	-	-	-	320,655	320,655
Fixed asset contingency	d	-	-	-	50,000	50,000
Rental reserve	e	8,097	133	-	(8,230)	0
New premises acquisition	f	350,000	-	-	(350,000)	-
Training costs	g	285	-	(285)	-	-
Housing support	h	223,176	-	(47,310)	39,610	215,476
Benefits adviser	i	25,000	-	(599)	-	24,401
Parking space acquisition	j	-	-	-	25,000	25,000
		736,800	133	(48,194)	77,035	765,774
Restricted funds						
Pool vehicle	k	-	-	-		-
Specific operations grants	l	-	3,810	(3,810)	-	-
Food costs grants	m	-	-	-	-	-
NL cost of living	n	36,327	-	(36,327)	-	-
New warehouse	o	10,632	-	(4,314)	-	6,318
NL property	p	24,651	-	(7,581)	-	17,070
Fuel vouchers	r	916	-	-	-	916
		72,526	3,810	(52,032)	-	24,304
Total funds		1,084,377	713,344	(776,668)	0	1,021,053

14 Analysis of charitable funds (continued)

Analysis of charitable funds in previous period

		At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
		£	£	£	£	£
General fund		258,166	834,406	(593,391)	(224,130)	275,051
Designated funds						
Future employment	a	80,000	605	-	19,395	100,000
Overheads	b	30,000	242	-	-	30,242
Rental reserve	e	8,000	97	-	-	8,097
New premises acquisition	f	300,000	9,646		40,354	350,000
Training costs	g	3,000	-	(4,215)	1,500	285
Housing support	h	188,495	-	(103,200)	137,881	223,176
Benefits adviser	i	-	-	-	25,000	25,000
		609,495	10,590	(107,415)	224,130	736,800
Restricted funds						
Pool vehicle	k	-	-	-	-	-
Specific operations grants	l	-	-	-	-	-
Food costs grants	m	-	4,500	(4,500)	-	-
NL cost of living	n	-	62,469	(26,142)	-	36,327
New warehouse	o	15,393	1,493	(2,643)	(3,611)	10,632
NL property	p	-	28,306	(7,266)	3,611	24,651
Raise the Rent appeal	q	10,917	175	(11,092)	-	-
Fuel vouchers	r	478	438	-	-	916
		26,788	97,381	(51,643)	-	72,526
Total funds		894,449	942,377	(752,449)	-	1,084,377

14 Analysis of charitable funds (continued)

Details of funds:

Designated funds

a) Designated future employment fund: funds set aside to allow for the expansion of the charity's workforce necessary to meet increased demand for the charity's services.
b) Designated overheads fund: contingency fund to be able to meet the charity's obligations should income cease unexpectedly.
c) Fixed asset fund: a fund to match the charity's investment in property.
d) Fixed asset contingency: funds set aside to meet unexpected future costs arising from property ownership.
e) Designated rental fund: to cover future rental commitments at the charity's warehouse, no longer required following the acquisition of the warehouse during the year.
f) Designated new premises acquisition fund: to fund the acquisition of a permanent home for the charity, no longer required following the acquisition of the property during the year.
g) Designated training costs fund: to upskill the charity's trustees, staff and volunteers.
h) Designated Housing Support fund: a reserve for Housing Support funds received from Canterbury City Council.
i) Designated benefits adviser fund: to expand the charity's activities to include the provision of benefits advice.
j) Parking space acquisition fund: funds reserved to acquire parking spaces adjacent to the charity's warehouse.

Restricted funds

k) Restricted pool vehicle fund: funds donated to purchase the pool vehicle and against which depreciation is charged.
l) Restricted specific operations grants: funds received to support specific operational activities.
m) Restricted food costs grants: grants received to finance the purchase of food for inclusion in food parcels.
n) Restricted NL cost of living fund: National Lottery grant received to adress the cost of living crisis.
o) Restricted new warehouse: funds raised to meet the cost of moving to the charity's new warehouse.
p) Restricted NL property fund: National Lottery grant receive to equip the charity's new warehouse.
q) Restricted Raise the Rent Appeal: funds raised to meet the cost of renting the charity's new warehouse.
r) Restricted fuel vouchers: Funds received specifically to acquire fuel vouchers.

Accounts

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 December 2023

Charity number 1153791

FOOD BANK
CANTERBURY & DISTRICT

Serving Canterbury, Whitstable, Herne Bay and villages

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 December 2023

Contents

Canterbury Food Bank CIO

Charity Information
For the year ended 31 December 2023

Charity number	1153791	
Trustees	Martin Ward	Chairman
	David Rowbotham	Vice- Chairman
	Alun Edwards FCA DChA	Treasurer
	David Holt	
	Penny Nicholls	
	Ian Riddell	
	Peter Taylor-Gooby	
Senior management	Angela Gardiner	Operations director
	Susan Roberts	Accounts manager
	Liam Waghorn	Warehouse manager
Registered office	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS	
Independent examiner	Matthew Sutton FCA Burgess Hodgson LLP 27 New Dover Road Canterbury Kent CT1 3DN	
Bankers	HSBC UK Bank plc 9 Rose Lane Canterbury Kent CT1 2JP	
Solicitors	Furley Page LLP 39 St Margaret's Street Canterbury Kent CT1 2TX	

Canterbury Food Bank CIO

Report of the trustees
For the year ended 31 December 2023

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2023. Comparative information is provided for the 17 month period ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the charity's constitution, and the 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 issued in October 2019 ('the SORP').

Objectives and activities

The objects of the Canterbury Food Bank CIO as set out in its constitution and were amended on 30 June 2022 to become the prevention or relief from poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:

i) The provision of emergency food parcels together with other related supplies, along with items, services and facilities connected with the preparation and serving of emergency food supplies to individuals and family groups in financial crisis;
ii) To provide financial support with domestic energy costs for those individuals and families in need; and
iii) Contributing to and cooperating with charities and other organisations working to prevent or relieve poverty within the administrative county of Kent.

In setting the objectives and activities of the charity the trustees have read and considered the guidance on public benefit published by the Charity Commission for England and Wales.

The charity seeks to achieve its objectives through the operation of a food bank that serves Canterbury, Whitstable, Herne Bay and the surrounding villages from our base on the Joseph Wilson Industrial Estate in Whitstable. This involves the following:

- Maintaining contact with churches, supermarkets and other organisations to service locations at which food and other products can be donated.
- Collecting donations from those locations, sorting them to ensure that all are in date and storing them in our warehouse facility.
- Packing food in parcels of appropriate calorific and nutritional value awaiting distribution to those in need.
- Maintaining communications with various agencies in the Canterbury City Council District in order to make available food parcels to those experiencing financial crisis and who are engaging with an approved agency's client development programme.
- Changing the food distribution systems to enable food parcels to be delivered to those individuals and families experiencing financial crisis who are referred to the charity by an agency or support group with which they engage, as well as those who contact the charity directly.
- Providing fuel vouchers for those struggling to meet the cost of domestic energy bills;
- Signposting individuals in need to agencies that can provide help and assistance.

- Distributing to other organisations items donated that do not meet the dietary criteria for inclusion in the food parcels and which cannot otherwise be used in the charity's operations.

Our activities also include the need to engage with our supporters to raise the finances needed to maintain our operations. We are fortunate to receive the support of many in our community and we are grateful for every donation received regardless of the amount. As demand for our services increases however, increasingly we approach county and city authorities and independent sources of funding, seeking grants to support our increased operational costs. Further details of the key supporters of the charity are shown on page 9.

Achievements and performance

Last year we reported on the rapid increase in demand for the charity's services that we experienced, reaching unprecedented levels. This trend continued throughout 2023, where it seemed that every month showed an increase in the number of food parcels provided compared to the previous year. The cost of living crisis proved to be a greater challenge for us than the pandemic, but it was a challenge that we were able to meet thanks to our staff and volunteers who ensured that we were able to meet the needs of all of those who came to us looking for support and assistance.

As noted in our report last year the cost of living crisis has also had implications for the charity's cost base, as despite the generosity of those donating food and other products to the charity for redistribution increasingly we are having to supplement this by purchasing goods ourselves to meet the increasing level of demand. Additionally the costs of running our warehouse have increased due to rising energy costs and the need to pay rent, although the initial cost of doing so has been met by support from the National Lottery and others. The charity has benefitted significantly over the last two years through the support of Canterbury City Council and funds provided from Housing Support, but such levels of support are unlikely to continue at such a level given the pressures on public finances. The trustees expect that these difficult financial conditions look set to continue for the foreseeable future.

We are extremely proud of the way our staff and volunteers continue to rise to this challenges we face in continuing to provide assistance to those in need seeking our help. Doing so has involved the following:

- Maintaining strong links with supermarkets, churches, schools and other organisations that has enabled the charity to operate over 80 donated food collection points across the district, collecting well in excess of 200,000 donated items of food and other groceries for distribution during the period.
- Maintaining contact with over 175 approved agencies and support groups in the Canterbury City Council district with whom the charity partners to support those in financial crisis.
- Managing a team of around 200 volunteers who provided in excess of 20,000 hours of their time during the period.

Report of the trustees
For the year ended 31 December 2023

We continue to ensure that the contents of each food parcel we provide is designed to provide nutritional and calorific content which is suitable for the recipient, based on guidance we have received from an experienced dietician. Each food parcel that we provided during the period had an approximate value of £35, a 25% increase on the prior year.

With our focus on providing food and other basic supplies to those in need we recognise that many of those who seek our help also have additional needs which we are unable to meet. To help address this we have again maintained our signposting provision during the period, with a team of 4 employees who can provide guidance on alternative sources of assistance to those in need. In the face of increasing demand wea re planning to expand the services we provide to those in need in 2024 by introducing by funding a benefits advisor.

The increasing demand for the charity's services is best shown by the number of meals that have been distributed to those in need.

	2023 (year)	2021/22 (17 months)	2020/21 (year)
Number of food parcels distributed	14,644	14,625	6,694
Number of meals provided	131,796	131,625	60,246
Estimated cost of the food items delivered	485,843	£409,500	£208,220

Sadly since the end of the period the effects of the cost of living crisis continue to be felt, and whilst demand for our services in 2024 has plateaued, at least for the time being, we have seen financial support for the charity reduce. Fortunately the charity is well-placed to cope with this, as set out below in the financial review section of this report. We will continue to seek to help all those in need which approach us for assistance, whilst acknowledging that doing will place further demands on our staff and volunteers and increased pressure on our resources.

The trustees and senior management team have continued to work on developing a strategic plan for the charity that covers the period through to 31 December 2026, setting out a series of aims for the charity as it faces up to changing levels of demand and the need to maintain high standards of service delivery whilst remaining financially secure. This may see the charity expand the range of services the charity seeks to provide and involve entering into closer working relationships with other organisations with similar objectives to our own. Throughout this period of change we also recognise the need to consider the needs of all our stakeholders, including our staff and volunteers, and to become a greener organisation.

Financial review

In previous years we have noted how fortunate the charity has been in continuing to receive support, both financially and through the donation of goods for distribution, that has enable us to continue to operate without fear of running into financial difficulty. This support has ensured that the charity remains on a stable footing and that the charity continues to be able to deliver its much needed services to those in need. As already indicated we expect demand to continue to increase, and our healthy financial position will enable to continue to meet the challenges that we face. No issues have been identified by the trustees that could indicate that the charity is not a going concern.
Total incoming resources for the year amounted to £942,376, an increase of 21% when compared to the prior 17 month period figure of £1,102,817. This figure includes an amount of £377,438 being the trustees' estimate of the value of goods donated to the charity for distribution to those in need. This level of income reflects the continuing partnership entered into during the prior period with Canterbury City Council, who have recognised the good work undertaken by the charity and in doing so have provided funds from the Housing Support grant that are proving to be essential in meeting the increasing cost of having to supplement goods donated to the charity with those we purchase ourselves. The increase also reflects significant grant funding received of £62,469 from the National Lottery Community Fund to address the impact of the cost of living crisis.

The expenditure on charitable activities has also increased significantly when compared to the prior year, reflecting the increased demand and the cost of the infrastructure the charity needs to have in place to meet this demand. Total expenses for the period amounted to £752,449, an increase of 54% when compared to the prior period figure of £693,456, adjusted for the differing period lengths. Much of this increase relates to the cost of acquiring groceries and other household items for distribution, where due to the level of demand we have had to buy-in significantly more than in previous years at a higher cost due to inflationary pressures. Another key area where costs remain high is payroll, and the need to expand the charity's workforce is sufficient to meet as the scale of the charity's operations. The total payroll cost for the year amounted to £164,332, around 21% more than the prior period figure, and this is an area where further increases are expected as additional staff are recruited. The charity remains an equal opportunities and living wage employer. The charity also continues to benefit from the army of volunteers that are vital in maintaining the charity's activities, the benefit of which is not reflected in the accounts in line with current accounting practice.

Overall the charity's surplus for the period amounted to £189,927, an effective decrease when compared to the prior period surplus of £409,361. This result though is welcome and leaves the charity well placed to meet its future challenges. The surplus for the period has seen the charity's total funds increase to £1,084,376 from the prior period figure of £894,449.

The charity's reserves policy is reflected in the approach taken with setting aside designated funds that reflect both planned future expenditure that has been agreed upon in principle by the trustees, and the need to hold reserves that preserve the financial security of the charity. The charity's policy is to recognise designated funds that reflect the trustees' estimate of 6 months' payroll costs, lease obligations and other overheads that should ensure that the charity remains able to meet its obligations to staff and creditors as they fall due for payment. The charity also recognises a designated fund that reflects the estimated cost of acquiring the warehouse facilities that it currently leases, a move considered necessary to safeguard the charity's long term future given the difficulty recently experienced in finding suitable property from which the charity can base its operations.

A new designated fund has also been recognised this year to set aside funds to expand the charity's operations to include the provision of benefits advice, a service planned to commence in 2024. This fund should allow for the costs of recruiting and training relevant personnel to undertake this task.

The charity also has a number of restricted funds, details of which are disclosed in note 14 of the accounts.

Having adjusted for restricted and designated funds the charity's general unrestricted funds at 31 December 2023 amounted to £275,050 (2022: £258,166), of which an amount of £221,688 is reflected by liquid assets and are considered to be the free reserves held by the charity (2022: £205,302).

Structure, governance and management

Canterbury Food Bank CIO is a charitable incorporated organisation, registered with Charity Commission for England and Wales. It is governed by its constitution, which sets out the charitable objectives of the charity and the powers of the trustees to achieve those objectives.

The charity is governed by its trustees, details of which are set out on page 1 of this annual report. The trustees set the strategic direction and policy of the charity, and meet on a monthly basis to review the performance of the charity and determine future direction.

New trustees are recruited from the local community served by the charity and appointed by a resolution of the board of trustees in accordance with the terms of the charity's constitution. As part of the application process prospective trustees are provided with a copy of the charity's constitution, an explanation of what it means to be a charity trustee, both generally and in the context of the activities of the Food Banks, and what qualities, qualifications and commitment are expected from trustees.

At the time of this report the charity is seeking to expand its board and is in the process of recruiting additional trustees to improve the diversity and experience of its members.

Day to day management of the charity is delegated to the senior management team, headed by operations director Angela Gardiner. Together they oversee the operations of the charity, supported by a small team of core staff. At the heart of the charity's operation is a team of volunteers who generously supply their time, knowledge and enthusiasm to support the work of the charity, expressed in long hours being spent delivering the charity's objectives, assisting with administrative tasks and other areas of service. Without their assistance the charity would not be able to meet its core objective of supporting the local community in Canterbury, Whitstable, Herne Bay and the surrounding villages, and the trustees are extremely grateful for their support and generosity.

Reference and administrative details

Reference and administrative details are shown on page 1 of this annual report.

Future plans

As reported above in 2024 we plan to introduce a new benefits advice service, to address an increasing need to not just supply emergency food parcels but to help address the cause of poverty that we see. The charity will continue to work with other organisations locally to seek ways by which we can help to alleviate the poverty that we see in our district.

Since the end of the year we have approached our landlords, exercising our option to acquire the warehouse from which we operate as we consider this vital to secure the future operating ability of the charity. A period of negotiation will follow but we expect the cost to the charity of this move, including associated legal costs and necessary improvements to the property, to be in the region of £350,000 and funds of this amount have been set aside in a designated fund for this purpose.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees at a meeting held on 26 September 2024.

Martin J. Ward

Martin Ward
Chairman

Canterbury Food Bank CIO

Key supporters
For the year ended 31 December 2023

The trustees, staff and volunteers who make up the operating personnel of the charity are deeply indebted to the many individuals and organisations who have so generously given to the charity in the form of food and financial support. Without these valuable contributions the charity would not have been able to support so many individuals in need in Canterbury, Whitstable, Herne Bay and the surrounding villages. We are grateful for every donation we receive, regardless of the amount.

Special thanks go to the following organisations for their support during the year:

Canterbury City Council
National Lottery Community Fund
All Saints Whitstable Congregation
Barham Downs Benefice
Beverlie Pub Quiz customers
Brachers LLP
City Church
Councillors from CCC (Derek Maslin and Dave Wilson)
Furley Page Foundation
Garage Coffee
Hardy Family Foundation
Herne and Broomfield Parish Centre
Herne Bay Rotary Club
Kent Community Foundation
Marlowe Consulting
Morrisons
Neighbourly Foundation
Rotary Clubs of Canterbury, Herne Bay and Chestfield
Sainsburys
Streynsham Trust
Tescos
The Umbrella Café, Whitstable
V2 Radio
Ward Estate Agents
Whitefriars
Whitstable & Herne Bay Lions Club

We are equally grateful to the many unnamed individuals, community groups and organisations who have also similarly supported the charity during the year.

We are also grateful to the following supermarkets in the district for their support by enabling food to be donated at their premises: Sainsbury's, Morrison's, Tesco and Co-Op.

Canterbury Food Bank CIO

Independent Examiner's Report
to the trustees of Canterbury Food Bank CIO

I report on the accounts of the charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and than an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner. An examination includes a review of the accounting records kept by a 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 the seeking of 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 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting records of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Sutton FCA
Burgess Hodgson LLP
27 New Dover Road
Canterbury
Kent
CT1 3DN

Date: 26 October 2024.

Canterbury Food Bank CIO

Statement of Financial Activities
For the year ended 31 December 2023

	Note	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Incoming resources						
Donations and legacies	4	**828,850**	**-**	**97,381**	**926,231**	1,100,334
Investment income	5	**5,556**	**10,590**	**-**	**16,145**	2,483
		834,406	**10,590**	**97,381**	**942,376**	1,102,817
Resources expended						
Raising funds	6	**1,411**	**-**	**-**	**1,411**	22,127
Charitable activities	7	**591,980**	**107,415**	**51,643**	**751,038**	671,329
		593,391	**107,415**	**51,643**	**752,449**	693,456
Net income		**241,014**	**(96,825)**	**45,738**	**189,927**	409,361
Transfers between funds		**(224,130)**	**224,130**	**-**	**-**	-
Net movement in funds		**16,884**	**127,305**	**45,738**	**189,927**	409,361
Total funds brought forward		**258,166**	**609,495**	**26,788**	**894,449**	485,088
Total funds carried forward		**275,050**	**736,800**	**72,526**	**1,084,376**	894,449

Comparative figures are provided for the 17 month period ended 31 December 2022.

Canterbury Food Bank CIO

Balance sheet
as at 31 December 2023

	Note	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fixed assets						
Tangible fixed assets	10	**40,733**	**-**	**33,789**	**74,522**	63,714
Current assets						
Stock		**12,629**	**-**	**-**	**12,629**	17,993
Debtors and prepayments	11	**18,499**	**-**	**62,469**	**80,968**	26,247
Cash at bank and in hand		**210,413**	**736,800**	**(23,732)**	**923,481**	790,261
		241,541	**736,800**	**38,737**	**1,017,078**	834,501
Creditors: Amounts falling due within one year						
Creditors and accruals	12	**7,224**	**-**	**-**	**7,224**	3,766
		7,224	**-**	**-**	**7,224**	3,766
Net current assets		**234,317**	**736,800**	**38,737**	**1,009,854**	830,735
Net assets		**275,050**	**736,800**	**72,526**	**1,084,376**	894,449
Represented by:						
Unrestricted funds	14	**275,050**	**736,800**	**-**	**1,011,850**	867,661
Restricted funds	14	**-**	**-**	**72,526**	**72,526**	26,788
Total funds		**275,050**	**736,800**	**72,526**	**1,084,376**	894,449

The financial statements were approved and adopted by the trustees at a meeting held 26 September 2024.

Signed

Martin Ward
Chairman

Alun Edwards
Treasurer

Canterbury Food Bank CIO

Statement of Cash Flows
For the year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income for the year	**189,927**	409,361
Depreciation	**19,963**	10,704
Interest receivable	**(16,145)**	(2,483)
(Increase)/decrease in stocks	**5,364**	(11,368)
(Increase)/decrease in debtors	**(54,721)**	(16,574)
Increase/(decrease) in creditors	**3,458**	2,043
Net cash provided by operating activities	**147,846**	391,683
Cash flows from investing activities		
Interest received	**16,145**	2,483
Purchase of property, plant and equipment	**(30,771)**	(59,193)
Net cash used in investing activities	**(14,626)**	(56,710)
Change in cash and cash equivalents in the year	**133,220**	334,973
Cash and cash equivalents at the beginning of the year	**790,261**	455,288
Cash and cash equivalents at the end of the year	**923,481**	790,261
Analysis of cash and cash equivalents		
Cash at bank and in hand	**923,481**	790,261

The charity has no debt, and accordingly an Analysis of the Changes in Net Debt is not presented.

Comparative information is provided for the 17 month period ended 31 December 2022.

Notes to the accounts
For the year ended 31 December 2023

1 Accounting policies

Current period information is provided for the year to 31 December 2023. Comparative information is provided for the 17 month period to 31 December 2022.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the 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 (issued in October 2019)(the SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Canterbury Food Bank CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy notes.

b) Going concern

Having considered the charity's financial position and forecast future results the trustees are satisfied that the charity is a going concern, and the financial statements have been prepared on this basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised using the performance model when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the estate that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

In accordance with the SORP the value of general volunteer time is not recognised in the financial statements. Further information regarding the contribution of volunteers in the running of the charity's operations in included in the Trustees' Annual Report.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market, with a corresponding amount recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of generating grant income and other donations.
- Expenditure on charitable activities includes the costs of operating the food bank and associated administrative costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases

Rentals payable in respect of operating leases are charged on a straight line basis over the period of the lease.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

• Motor vehicles	20%
• Equipment	20%
• Leasehold improvements	Over the lease term

k) Stock

Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Financial instruments

The trust only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

m) Pension costs

The charity contributes to a defined contribution pension scheme for employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

2 Legal status of the trust

Canterbury Food Bank CIO is a Charitable Incorporated Organisation and has no share capital. The registered office of the charity is Unit 29, Joseph Wilson Industrial Estate, Millstrood Road, Whitstable, Kent CT5 3PS.

Canterbury Food Bank CIO

Notes to the accounts
For the year ended 31 December 2023

3 Comparative financial information

The full Statement of Financial Activities for the prior 17 month period ended 31 December 2022 is as follo

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Incoming resources				
Donations and legacies	1,044,120	3,000	53,214	1,100,334
Investment income	2,483	-	-	2,483
	1,046,603	3,000	53,214	1,102,817
Resources expended				
Raising funds	19,905	-	2,222	22,127
Charitable activities	618,296	9,110	43,923	671,329
	638,201	9,110	46,145	693,456
Net income	408,402	(6,110)	7,069	409,361
Transfers between funds	(225,881)	236,995	(11,114)	-
Net movement in funds	182,521	230,885	(4,045)	409,361
Total funds brought forward	75,645	378,610	30,833	485,088
Total funds carried forward	258,166	609,495	26,788	894,449

Canterbury Food Bank CIO

Notes to the accounts
For the year ended 31 December 2023

3 Comparative financial information (continued)

The comparative balance sheet as at 31 December 2022 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets				
Tangible fixed assets	34,871	-	28,843	63,714
Current assets				
Stock	17,993	-	-	17,993
Debtors and prepayments	26,209	-	38	26,247
Cash at bank and in hand	182,859	609,495	(2,093)	790,261
	227,061	609,495	(2,055)	834,501
Creditors: Amounts falling due within one year				
Creditors and accruals	3,766	-	-	3,766
	3,766	-	-	3,766
Net current assets	223,295	609,495	(2,055)	830,735
Net assets	258,166	609,495	26,788	894,449
Represented by:				
Unrestricted funds	258,166	609,495	-	867,661
Restricted funds	-	-	26,788	26,788
Total funds	258,166	609,495	26,788	894,449

Canterbury Food Bank CIO

Notes to the accounts
For the year ended 31 December 2023

4 Income from donations and legacies

	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Cash donations receivable	450,014	-	97,381	547,395	699,775
Legacies receivable	9	-	-	9	50,000
Donated goods	377,438	-	-	377,438	350,559
Income from activities for generating funds and collections	1,389	-	-	1,389	-
	828,850	-	97,381	926,231	1,100,334

In the prior period all income related to the general fund with the exception of cash donations receivable of £3,000 related to designated funds and £53,214 related to restricted funds.

The charity benefits greatly form the involvement and enthusiastic support of its many volunteers, without whom the charity would be unable to operate, further details of which are included in the trustees' report. In accordance with the SORP the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	5,556	10,590	-	16,145	2,483

In the prior period all income related to the general fund.

Canterbury Food Bank CIO

Notes to the accounts
For the year ended 31 December 2023

6 Costs of activities for raising funds

	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Wages and salaries	-	-	-	-	21,372
Other fund raising costs	1,411	-	-	1,411	755
	1,411	-	-	1,411	22,127

In the prior period expenditure of £19,905 related to the general fund and £2,222 related to restricted funds.

7 Costs of charitable activities

	General fund 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Groceries and other stock items	387,546	86,200	8,500	482,246	397,225
Packaging	606	1,800	260	2,666	3,161
Leaflets, promotion and clothing	634	1,000	-	1,634	1,014
Property costs	10,563	-	14,337	24,900	43,086
Wages and salaries	137,212	11,000	16,120	164,332	162,872
Other personnel costs	10,790	4,215	-	15,005	8,365
Telephone	3,037	-	470	3,507	3,754
Insurance	2,745	-	-	2,745	3,290
Motor expenses	2,723	2,000	10	4,733	5,066
Other travel costs	5,024	1,200	1,974	8,198	5,417
Equipment costs	9,569	-	63	9,632	12,275
Printing, postage and stationery	2,152	-	-	2,152	2,473
Meeting expenses	1,003	-	-	1,003	804
Depreciation	10,054	-	9,909	19,963	10,704
Signposting support		-	-	-	-
Finance costs	1,254	-	-	1,254	1,904
Professional fees	-	-	-	-	9,450
Governance costs	1,165	-	-	1,165	-
Social vale measurement	5,903	-	-	5,903	-
Sundry expenses	-	-	-	-	470
	591,980	107,415	51,643	751,038	671,330

7 Costs of charitable activities (continued)

Prior period analysis:

	General fund 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Groceries and other stock items	388,509	8,500	216	397,225
Packaging	2,661	-	500	3,161
Leaflets, promotion and clothing	1,014	-	-	1,014
Property costs	27,086	-	16,000	43,086
Wages and salaries	146,670	-	16,202	162,872
Other personnel costs	5,055	610	2,700	8,365
Telephone	3,754	-	-	3,754
Insurance	3,290	-	-	3,290
Motor expenses	5,066	-	-	5,066
Other travel costs	5,417	-	-	5,417
Equipment costs	12,275	-	-	12,275
Printing, postage and stationery	2,473	-	-	2,473
Meeting expenses	804	-	-	804
Depreciation	2,399	-	8,305	10,704
Signposting support	-	-	-	-
Finance costs	1,904	-	-	1,904
Professional fees	9,450	-	-	9,450
Sundry expenses	470	-	-	470
	618,297	9,110	43,923	671,330

8 Staff costs, trustees information and related party transactions

	2023 £	2022 £
Salaries and wages	**154,930**	178,280
Social security costs	**5,167**	9,298
Pension costs	**4,235**	3,571
	164,332	191,149
The average number of employees during the period was:	**9**	9

8 Staff costs, trustees information and related party transactions (continued)

No employee earned more than £60,000 in either the current period or previous year.

The charity trustees were not paid or received any other benefits from employment with the charity. Expenses totalling £207 (2022: £691) were reimbursed to trustees during the year.

The key management of the charity comprise the trustees and the senior management team. The total remuneration payable to key management during the year amounted to £77,805 (2022: £96,443). With the exception of minor donations receivable totalling £577 there were no transactions with related parties other than those noted above (2022: £671).

9 Taxation

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold improvements	Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
As at 1 January 2023	58,930	8,073	37,995	104,998
Additions	28,890	1,881	-	30,771
Disposals	(20,582)	-	-	(20,582)
As at 31 December 2023	67,238	9,954	37,995	115,187
Depreciation				
As at 1 January 2023	29,902	1,382	10,000	41,284
Charge for the period	12,413	1,991	5,559	19,963
Disposals	(20,582)	-	-	(20,582)
As at 31 December 2023	21,733	3,373	15,559	40,665
Net book value				
As at 31 December 2023	45,505	6,581	22,436	74,522
As at 31 December 2022	29,028	6,691	27,995	63,714

Notes to the accounts
For the year ended 31 December 2023

11 Debtors

	2023	2022
	£	£
Rent deposit	**4,000**	4,000
Gift aid recoverable	**4,360**	6,025
Grants receivable	**62,469**	-
Other sundry debtors	**500**	8,973
Prepayments	**9,639**	7,250
	80,968	**26,248**

12 Creditors

	2023	2022
	£	£
Payroll liabilities	**3,449**	-
Accruals	**3,775**	3,766
	7,224	3,766

13 Operating lease commitments

At 31 December 2023 the charity had operating lease commitments falling due for payment as follows:

	2023	2022
	£	£
Within one year	**16,000**	16,000
Between one and five years	**29,516**	45,516
	45,516	61,516

The charity has an option to acquire the leasehold property it occupies at a purchase price equivalent to the higher of £250,000 or the market value of the property.

Notes to the accounts
For the year period ended 31 December 2023

14 Analysis of charitable funds

		At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
		£	£	£	£	£
General fund		258,166	834,406	(593,391)	(224,130)	275,050
Designated funds						
Future employment	a	80,000	605	-	19,395	100,000
Overheads	b	30,000	242	-	-	30,242
Rental reserve	c	8,000	97	-	-	8,097
New premises acquisition	d	300,000	9,646	-	40,354	350,000
Training costs	e	3,000	-	(4,215)	1,500	285
Housing support	f	188,495	-	(103,200)	137,881	223,176
Benefits adviser	g	-	-	-	25,000	25,000
		609,495	10,590	(107,415)	224,130	736,800
Restricted funds						
Pool vehicle	h	-	-	-		-
Riverside warehouse costs	i	-	-	-		-
Specific operations grants	j	-	-	-	-	-
Food costs grants	k	-	4,500	(4,500)	-	-
NL cost of living	l	-	62,469	(26,142)	-	36,327
New warehouse	m	15,393	1,493	(2,643)	(3,611)	10,632
NL property	n	-	28,306	(7,266)	3,611	24,651
Raise the Rent appeal	o	10,917	175	(11,092)	-	-
Fuel vouchers	p	478	438	-	-	916
		26,788	97,381	(51,643)	-	72,526
Total funds		894,449	942,376	(752,449)	-	1,084,376

Canterbury Food Bank CIO

Notes to the accounts
For the year period ended 31 December 2023

14 Analysis of charitable funds (continued)

Analysis of charitable funds in previous period

		At 1 August 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General fund		75,645	1,046,603	(638,201)	(225,881)	258,166
Designated funds						
Future employment	a	50,000	-	-	30,000	80,000
Overheads	b	20,000	-	-	10,000	30,000
Rental reserve	c	8,000	-	-	-	8,000
New premises acquisition	d	300,000			-	300,000
Training costs	e	610	3,000	(610)	-	3,000
Housing support	f	-	-	(8,500)	196,995	188,495
		378,610	3,000	(9,110)	236,995	609,495
Restricted funds						
Pool vehicle	h	1	-	(1)	-	-
Riverside warehouse costs	i	1	-	(1)	-	-
Specific operations grants	j	2,379	-	(615)	(1,764)	-
Food costs grants	k	-	-	-	-	-
Specific operations grants	j	12,809	15,716	(18,525)	(10,000)	-
New warehouse	m	8,276	33,545	(27,003)	575	15,393
Raise the Rent appeal	o	7,367	3,550	-	-	10,917
Fuel vouchers	p	-	403	-	75	478
		30,833	53,214	(46,145)	(11,114)	26,788
Total funds		485,088	1,102,817	(693,456)	-	894,449

Details of funds:

a) Designated future employment fund: funds set aside to allow for the expansion of the charity's workforce necessary to meet increased demand for the charity's services.
b) Designated overheads fund: contingency fund to be able to meet the charity's obligations should income cease unexpectedly.
c) Designated rental fund: to cover future rental commitments at the charity's warehouse.
d) Designated new premises acquisition fund: to fund the acquisition of a permanent home for the charity.

14 Analysis of charitable funds (continued)

e) Designated training costs fund: to upskill the charity's trustees, staff and volunteers.
f) Designated Housing Support fund: a reserve for Housing Support funds received from Canterbury City Council.
g) Designated benefits adviser fund: to expand the charity's activities to include the provision of benefits advice.
h) Restricted pool vehicle fund: funds donated to purchase the pool vehicle and against which depreciation is charged.
i) Restricted Riverside costs fund: funds donated for the refurbishment of the Riverside warehouse against which depreciation is charged.
j) Restricted specific operations grants: funds received to support van operations, the purchase of storage boxes and bags for the distribution of food.
k) Restricted food costs grants: grants received to finance the purchase of food for inclusion in food parcels.
l) Restricted NL cost of living fund: National Lottery grant received to adress the cost of living crisis.

m) Restricted new warehouse: funds raised to meet the cost of moving to the charity's new warehouse
n) Restricted NL property fund: National Lottery grant receive to equip the charity's new warehouse.

o) Restricted Raise the Rent Appeal: funds raised to meet the cost of renting the charity's new warehouse
p) Restricted fuel vouchers: Funds received specifically to acquire fuel vouchers

Accounts

Canterbury Food Bank CIO

Annual report and accounts
For the 17 month period ended 31 December 2022

Charity number **1153791**

FOOD BANK
CANTERBURY & DISTRICT

Serving Canterbury, Whitstable,
Herne Bay and villages

Canterbury Food Bank CIO

Annual report and accounts
For the 17 month period ended 31 December 2022

Contents

Canterbury Food Bank CIO

Charity Information
For the 17 month period ended 31 December 2022

Charity number	1153791		
Trustees	Martin Ward	Chairman	
	David Rowbotham	Vice- Chairman	
	Alun Edwards FCA DChA	Treasurer	Appointed 1 August 2021
	David Holt		
	Penny Nicholls		
	Ian Riddell		
	Peter Taylor-Gooby		
Senior management	Angela Gardiner	Operations director	
	Susan Roberts	Accounts manager	
	Liam Waghorn	Warehouse manager	
Registered office	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS		
Independent examiner	Matthew Sutton FCA Burgess Hodgson LLP 27 New Dover Road Canterbury Kent CT1 3DN		
Bankers	HSBC UK Bank plc 9 Rose Lane Canterbury Kent CT1 2JP		
Solicitors	Furley Page LLP 39 St Margaret's Street Canterbury Kent CT1 2TX		

Report of the trustees
For the 17 month period ended 31 December 2022

The trustees are pleased to present their annual report together with the financial statements of the charity for the 17 month period ended 31 December 2022. Comparative information is provided for the year ended 31 July 2021. The change in the financial year was made by the trustees in order to better align the charity's reporting with its operational activities.

The financial statements comply with the Charities Act 2011, the charity's constitution, and the 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 issued in October 2019 ('the SORP').

Objectives and activities

The objects of the Canterbury Food Bank CIO as set out in its constitution and were amended on 30 June 2022 to become the prevention or relief from poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:

i) The provision of emergency food parcels together with other related supplies, along with items, services and facilities connected with the preparation and serving of emergency food supplies to individuals and family groups in financial crisis;
ii) To provide financial support with domestic energy costs for those individuals and families in need; and
iii) Contributing to and cooperating with charities and other organisations working to prevent or relieve poverty within the administrative county of Kent.

In setting the objectives and activities of the charity the trustees have read and considered the guidance on public benefit published by the Charity Commission for England and Wales.

The charity seeks to achieve its objectives through the operation of a food bank that serves Canterbury, Whitstable, Herne Bay and the surrounding villages from our base on the Joseph Wilson Industrial Estate in Whitstable. This involves the following:

- Maintaining contact with churches, supermarkets and other organisations to service locations at which food and other products can be donated.
- Collecting donations from those locations, sorting them to ensure that all are in date and storing them in our warehouse facility.
- Packing food in parcels of appropriate calorific and nutritional value awaiting distribution to those in need.
- Maintaining communications with various agencies in the Canterbury City Council District in order to make available food parcels to those experiencing financial crisis and who are engaging with an approved agency's client development programme.
- Changing the food distribution systems to enable food parcels to be delivered to those individuals and families experiencing financial crisis who are referred to the charity by an agency or support group with which they engage, as well as those who contact the charity directly.
- Providing fuel vouchers for those struggling to meet the cost of domestic energy bills;
- Signposting individuals in need to agencies that can provide help and assistance.
- Distributing to other organisations items donated that do not meet the dietary criteria for inclusion in the food parcels and which cannot otherwise be used in the charity's operations.

Our activities also include the need to engage with our supporters to raise the finances needed to maintain our operations. We are fortunate to receive the support of many in our community and we are grateful for every donation received regardless of the amount. As demand for our services increases however, increasingly we approach county and city authorities and independent sources of funding, seeking grants to support our increased operational costs. Further details of the key supporters of the charity are shown on page 8.

Achievements and performance

The period began with a major development for the charity, with the move to our new premises on the Joseph Wilson Industrial Estate in September 2022. For many years the charity benefitted from the use of the Riverside Church for which we are extremely grateful, but the time was right for the charity to relocate to larger premises in Whitstable that enable us to meet the growing demand for the charity's services. This move has seen the charity having to invest heavily in its new premises to make them fit for purpose, much of which has been funded by the National Lottery and a variety of other individuals and organisations and we thank them for their support. The terms of our lease include within them an option to purchase the property, a matter which the trustees have kept under review whilst in the meantime funds have been set aside in a designated fund that will enable us to acquire the property should we consider it beneficial for the charity to do so. Securing a base for our operations is a priority for the charity, as without one it would not be possible to meet the growing need for our assistance.

Any expectation that the easing of restrictions imposed in response to the COVID-19 pandemic would result in reduced demand for the charity's services did not come to pass. The period under review has seen demand rise rapidly, driven primarily by the cost of living crisis, the impact of which has resulted in increasing levels of financial hardship across the district. In response to this rising demand the charity sought ways to also support those in need with their energy bills, appreciating that providing them with food was of little benefit if they could not afford to cook the meal we provide them with.

The cost of living crisis has also had implications for the charity's cost base, as despite the generosity of those donating food and other products to the charity for redistribution increasingly we are having to supplement this by purchasing goods ourselves to meet the increasing level of demand. Additionally the costs of running our new warehouse have increased due to rising energy costs and the need to pay rent, although the initial cost of doing so has been met by support from the National Lottery and others. The full financial impact of these issues has been felt more fully in 2023, but the first signs of the increasing cost pressure felt by charity began during under the period under review.

We are extremely proud of the way our staff and volunteers continue to rise to this challenges we face in continuing to provide assistance to those in need seeking our help. Doing so has involved the following:

- Maintaining strong links with supermarkets, churches, schools and other organisations that has enabled the charity to operate over 80 donated food collection points across the district, collecting well in excess of 200,000 donated items of food and other groceries for distribution during the period.
- Maintaining contact with over 175 approved agencies and support groups in the Canterbury City Council district with whom the charity partners to support those in financial crisis.

- Managing a team of around 200 volunteers who provided in excess of 20,000 hours of their time during the period.

We continue to ensure that the contents of each food parcel we provide is designed to provide nutritional and calorific content which is suitable for the recipient, based on guidance we have received from an experienced dietician. Each food parcel that we provided during the period had an approximate value of £28.

With our focus on providing food and other basic supplies to those in need we recognise that many of those who seek our help also have additional needs which we are unable to meet. To help address this we have again increased our signposting provision during the period, with a team of 4 employees who can provide guidance on alternative sources of assistance to those in need. In the face of increasing demand this is a service that we are considering expanding this further still.

The increasing demand for the charity's services is best shown by the number of meals that have been distributed to those in need.

	2021/22 (17 months)	2020/21 (year)	2019/20 (year)
Number of food parcels distributed	14,625	6,694	5,668
Number of meals provided	131,625	60,246	51,100
Estimated cost of the food items delivered	£409,500	£208,220	£147,822

Sadly since the end of the period we have seen this trend continue as the effects of the cost of living crisis continue to be felt. We will continue to seek to help all those in need which approach us for assistance, whilst acknowledging that doing will place further demands on our staff and volunteers and increased pressure on our resources.

Since the end of the period the trustees have commenced work on developing a strategic plan for the charity that covers the period through to 31 December 2026, setting out a series of aims for the charity as it faces up to changing levels of demand and the need to maintain high standards of service delivery whilst remaining financially secure. This may see the charity expand the range of services the charity seeks to provide and involve entering into closer working relationships with other organisations with similar objectives to our own. Throughout this period of change we also recognise the need to consider the needs of all our stakeholders, including our staff and volunteers, and to become a greener organisation.

Financial review

In our report last year we noted how fortunate the charity has been in continuing to receive support, both financially and through the donation of goods for distribution, that has enable us to continue to operate without fear of running into financial difficulty. This support has ensured that the charity remains on a stable footing and that the charity continues to be able to deliver its much needed services to those in need. As already indicated we expect demand to continue to increase, and our healthy financial position will enable to continue to meet the challenges that we face. No issues have been identified by the trustees that could indicate that the charity is not a going concern.

Report of the trustees
For the 17 month period ended 31 December 2022

Total incoming resources for the 17 month period amounted to £1,102,817, an increase of 50% when compared to the prior year figure of £518,621. This figure includes an amount of £350,559 being the trustees' estimate of the value of goods donated to the charity for distribution to those in need. This increase reflects in part a new partnership entered into during the period with Canterbury City Council, who have recognised the good work undertaken by the charity and in doing so have provided funds from the Housing Support grant that are proving to be essential in meeting the increasing cost of having to supplement goods donated to the charity with those we purchase ourselves.

The expenditure on charitable activities has also increased significantly when compared to the prior year, reflecting the increased demand and the cost of the infrastructure the charity needs to have in place to meet this demand. Total expenses for the period amounted to £693,456, an increase of 48% when compared to the prior year figure of £330,103. A key area where costs have increased is payroll, and the need to expand the charity's employed workforce as the scale of the charity's operations expand. The total payroll cost for the year amounted to £191,149, 55% more than the prior year figure, and this is an area where further increases are expected as additional staff are recruited. The charity remains an equal

Overall the charity's surplus for the period amounted to £409,361, an effective increase when compared to the prior year surplus of £188,518. This result is encouraging and leaves the charity well placed to meet its future challenges. The surplus for the period has seen the charity's total funds increase to £894,449 from the prior year figure of £485,088.

The charity's reserves policy is reflected in the approach taken with setting aside designated funds that reflect both planned future expenditure that has been agreed upon in principle by the trustees, and the need to hold reserves that preserve the financial security of the charity. The charity's policy is to recognise designated funds that reflect the trustees' estimate of 6 months' payroll costs, lease obligations and other overheads that should ensure that the charity remains able to meet its obligations to staff and creditors as they fall due for payment. The charity also recognises a designated fund that reflects the estimated cost of acquiring the warehouse facilities that it currently leases, a move considered necessary to safeguard the charity's long term future given the difficulty recently experienced in finding suitable property from which the charity can base its operations.

The charity also has a number of restricted funds, details of which are disclosed in note 14 of the accounts.

Having adjusted for restricted and designated funds the charity's general unrestricted funds at 31 December 2022 amounted to £258,166 (2021: £75,645), of which an amount of £205,302 is reflected by liquid assets and are considered to be the free reserves held by the charity (2021: £58,553).

Structure, governance and management

Canterbury Food Bank CIO is a charitable incorporated organisation, registered with Charity Commission for England and Wales. It is governed by its constitution, which sets out the charitable objectives of the charity and the powers of the trustees to achieve those objectives.

Report of the trustees
For the 17 month period ended 31 December 2022

The charity is governed by its trustees, details of which are set out on page 1 of this annual report. The trustees set the strategic direction and policy of the charity, and meet on a monthly basis to review the performance of the charity and determine future direction.

New trustees are recruited from the local community served by the charity and appointed by a resolution of the board of trustees in accordance with the terms of the charity's constitution. As part of the application process prospective trustees are provided with a copy of the charity's constitution, an explanation of what it means to be a charity trustee, both generally and in the context of the activities of the Food Banks, and what qualities, qualifications and commitment are expected from trustees.

Day to day management of the charity is delegated to the senior management team, headed by operations director Angela Gardiner. Together they oversee the operations of the charity, supported by a small team of core staff. At the heart of the charity's operation is a team of volunteers who generously supply their time, knowledge and enthusiasm to support the work of the charity, expressed in long hours being spent delivering the charity's objectives, assisting with administrative tasks and other areas of service. Without their assistance the charity would not be able to meet its core objective of supporting the local community in Canterbury, Whitstable, Herne Bay and the surrounding villages, and the trustees are extremely grateful for their support and generosity.

Reference and administrative details

Reference and administrative details are shown on page 1 of this annual report.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that

Report of the trustees
For the 17 month period ended 31 December 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees at a meeting held on 26 October 2023.

Martin J. Ward

Martin Ward
Chairman

Key supporters
For the 17 month period ended 31 December 2022

The trustees, staff and volunteers who make up the operating personnel of the charity are deeply indebted to the many individuals and organisations who have so generously given to the charity in the form of food and financial support. Without these valuable contributions the charity would not have been able to support so many individuals in need in Canterbury, Whitstable, Herne Bay and the surrounding villages. We are grateful for every donation we receive, regardless of the amount.

Special thanks go to the following organisations for their support during the year:

Canterbury City Council
The National Lottery Community Fund
Arun Estates and Wards Estate Agents
Kent Community Foundation
Collyer Ferguson Charitable Trust
Crown Charitable Fund
BUPA
Barretts of Canterbury Limited
Burgess Hodgson
Keston Reeves Foundation
Sainsburys
TDM Reccruitment
The Barratt Development Foundation
Canterbury Cathedral
The Neighbourly Foundation
John Swire Charitable Trust
Whitstable and Herne Bay Lions
The Rotary Clubs of Canterbury, Chestfield and Forest of Blean
Herne Bay Baptist Church
The City Church
The Streynshams Trust
Whitstable Non Ecclesiastical Trust
St Augustines Lodge 972
Community of the Presentation Trust
The Kings School
Canterbury Rugby Club
The David Family Foundation
St Edmunds Junior School

We are equally grateful to the many unnamed individuals, community groups and organisations who have also similarly supported the charity during the year.

We are also grateful to the following supermarkets in the district for their support by enabling food to be donated at their premises: Sainsbury's, Morrison's, Tesco and Co-Op.

Lastly we would like to thank the Riverside Church for the use of their premises during the period as our operational base prior to our relocation.

Independent Examiner's Report
to the trustees of Canterbury Food Bank CIO

I report on the accounts of the charity for the 17 month period ended 31 December 2022.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and than an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner. An examination includes a review of the accounting records kept by a 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 the seeking of 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 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:
- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting records of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Sutton FCA
Burgess Hodgson LLP
27 New Dover Road
Canterbury
Kent
CT1 3DN

Date: 27 October 2023

Statement of Financial Activities
For the 17 month period ended 31 December 2022

	Note	General fund 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Incoming resources						
Donations and legacies	4	**1,044,120**	**3,000**	**53,214**	**1,100,334**	518,463
Investment income	5	**2,483**	**-**	**-**	**2,483**	158
		1,046,603	**3,000**	**53,214**	**1,102,817**	518,621
Resources expended						
Raising funds	6	**19,905**	**-**	**2,222**	**22,127**	11,969
Charitable activities	7	**618,296**	**9,110**	**43,923**	**671,329**	318,134
		638,201	**9,110**	**46,145**	**693,456**	330,103
Net income		**408,402**	**(6,110)**	**7,069**	**409,361**	188,518
Transfers between funds		**(225,881)**	**236,995**	**(11,114)**	**-**	-
Net movement in funds		**182,521**	**230,885**	**(4,045)**	**409,361**	188,518
Total funds brought forward		**75,645**	**378,610**	**30,833**	**485,088**	296,570
Total funds carried forward		**258,166**	**609,495**	**26,788**	**894,449**	485,088

Comparative figures are provided for the year ended 31 July 2021.

Canterbury Food Bank CIO

Balance sheet
as at 31 December 2022

	Note	General fund 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fixed assets						
Tangible fixed assets	10	**34,871**	-	**28,843**	**63,714**	15,226
Current assets						
Stock		**17,993**	-	-	**17,993**	6,625
Debtors and prepayments	11	**26,209**	-	**38**	**26,247**	9,672
Cash at bank and in hand		**182,859**	**609,495**	**(2,093)**	**790,261**	455,288
		227,061	**609,495**	**(2,056)**	**834,501**	471,585
Creditors: Amounts falling due within one year						
Creditors and accruals	12	**3,766**	-	-	**3,766**	1,723
		3,766	-	-	**3,766**	1,723
Net current assets		**223,295**	**609,495**	**(2,056)**	**830,735**	469,862
Net assets		**258,166**	**609,495**	**26,788**	**894,449**	485,088
Represented by:						
Unrestricted funds	14	**258,166**	**609,495**	-	**867,661**	454,255
Restricted funds	14	-	-	**26,788**	**26,788**	30,833
Total funds		**258,166**	**609,495**	**26,788**	**894,449**	485,088

Comparative information is given as at 31 July 2021.

The financial statements were approved and adopted by the trustees at a meeting held 26 October 2023.

Signed

Martin J. Ward

Aln Edwards

Martin Ward
Chairman

Alun Edwards
Treasurer

Canterbury Food Bank CIO

Statement of Cash Flows
For the 17 month period ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income for the year	**409,361**	188,518
Depreciation	**10,704**	2,399
Interest receivable	**(2,483)**	(158)
(Increase)/decrease in stocks	**(11,368)**	(3,235)
(Increase)/decrease in debtors	**(16,574)**	(7,709)
Increase/(decrease) in creditors	**2,043**	392
Net cash provided by operating activities	**391,683**	180,207
Cash flows from investing activities		
Interest received	**2,483**	158
Purchase of property, plant and equipment	**(59,193)**	(15,223)
Net cash used in investing activities	**(56,710)**	(15,065)
Change in cash and cash equivalents in the year	**334,973**	165,142
Cash and cash equivalents at the beginning of the year	**455,288**	290,146
Cash and cash equivalents at the end of the year	**790,261**	455,288
Analysis of cash and cash equivalents		
Cash at bank and in hand	**790,261**	455,288

The charity has no debt, and accordingly an Analysis of the Changes in Net Debt is not presented.

Comparative information is provided for the year ended 31 July 2021.

Notes to the accounts
For the 17 month period ended 31 December 2022

1 Accounting policies

The charity has amended its reporting date to 31 December. Current period information is provided for the 17 month period to 31 December 2022. Comparative information is provided for the year to 31 July 2021.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the 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 (issued in October 2019)(the SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Canterbury Food Bank CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy notes.

b) Going concern

Having considered the charity's financial position and forecast future results the trustees are satisfied that the charity is a going concern, and the financial statements have been prepared on this basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised using the performance model when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the estate that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Notes to the accounts
For the 17 month period ended 31 December 2022

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

In accordance with the SORP the value of general volunteer time is not recognised in the financial statements. Further information regarding the contribution of volunteers in the running of the charity's operations in included in the Trustees' Annual Report.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market, with a corresponding amount recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of generating grant income and other donations.
- Expenditure on charitable activities includes the costs of operating the food bank and associated administrative costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases

Rentals payable in respect of operating leases are charged on a straight line basis over the period of the lease.

Notes to the accounts
For the 17 month period ended 31 December 2022

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

- Motor vehicles — 20%
- Leasehold improvements — Over the lease term

k) Stock

Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Financial instruments

The trust only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

m) Pension costs

The charity contributes to a defined contribution pension scheme for employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

2 Legal status of the trust

Canterbury Food Bank CIO is a Charitable Incorporated Organisation and has no share capital. The registered office of the charity is Unit 29, Joseph Wilson Industrial Estate, Millstrood Road, Whitstable, Kent CT5 3PS.

3 Comparative financial information

The full Statement of Financial Activities for the prior year ended 31 July 2021 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Incoming resources				
Donations and legacies	446,708	-	71,755	518,463
Investment income	158	-	-	158
	446,866	-	71,755	518,621
Resources expended				
Raising funds	164	-	11,805	11,969
Charitable activities	224,148	1,295	92,691	318,134
	224,312	1,295	104,496	330,103
Net income	222,554	(1,295)	(32,741)	188,518
Transfers between funds	(243,530)	243,530	-	-
Net movement in funds	(20,976)	242,235	(32,741)	188,518
Total funds brought forward	96,621	136,375	63,574	296,570
Total funds carried forward	75,645	378,610	30,833	485,088

Notes to the accounts
For the 17 month period ended 31 July 2022

3 Comparative financial information (continued)

The comparative balance sheet as at 31 July 2021 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets				
Tangible fixed assets	10,467	-	4,759	15,226
Current assets				
Stock	6,625	-	-	6,625
Debtors and prepayments	9,076	-	596	9,672
Cash at bank and in hand	51,200	378,610	25,478	455,288
	66,901	378,610	26,074	471,585
Creditors: Amounts falling due within one year				
Creditors and accruals	1,723	-	-	1,723
	1,723	-	-	1,723
Net current assets	65,178	378,610	26,074	469,862
Net assets	75,645	378,610	30,833	485,088
Represented by:				
Unrestricted funds	75,645	378,610	-	454,255
Restricted funds	-	-	30,833	30,833
Total funds	75,645	378,610	30,833	485,088

Notes to the accounts
For the 17 month period ended 31 July 2022

4 Income from donations and legacies

	General fund 2022	Designated funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£	£
Cash donations receivable	643,561	3,000	53,214	699,775	330,293
Legacies receivable	50,000	-	-	50,000	-
Donated goods	350,559	-	-	350,559	183,387
Income from activities for generating funds and collections		-	-	-	4,783
	1,044,120	3,000	53,214	1,100,334	518,463

In the prior year all income related to the general fund with the exception of cash donations receivable of £71,755 related to restricted funds.

The charity benefits greatly form the involvement and enthusiastic support of its many volunteers, without whom the charity would be unable to operate, further details of which are included in the trustees' report. In accordance with the SORP the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

	General fund 2022	Designated funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£	£
Bank interest receivable	2,483	-	-	2,483	158

In the prior year all income related to the general fund.

Notes to the accounts
For the 17 month period ended 31 July 2022

6 Costs of activities for raising funds

	General fund 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	19,765	-	1,607	21,372	11,805
Other fund raising costs	140	-	615	755	164
	19,905	-	2,222	22,127	11,969

In the prior year expenditure of £164 related to the general fund and £11,805 related to restricted funds.

7 Costs of charitable activities

	General fund 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Groceries and other stock items	388,509	8,500	216	397,225	208,220
Packaging	2,661	-	500	3,161	1,749
Leaflets, promotion and clothing	1,014	-	-	1,014	1,749
Property costs	27,086	-	16,000	43,086	9,846
Wages and salaries	146,670	-	16,202	162,872	75,258
Other personnel costs	5,055	610	2,700	8,365	-
Telephone	3,754	-	-	3,754	7,604
Insurance	3,290	-	-	3,290	1,418
Motor expenses	5,066	-	-	5,066	2,174
Other travel costs	5,417	-	-	5,417	2,508
Equipment costs	12,275	-	-	12,275	1,502
Printing, postage and stationery	2,473	-	-	2,473	469
Meeting expenses	804	-	-	804	96
Depreciation	2,399	-	8,305	10,704	2,399
Signposting support	-	-	-	-	-
Finance costs	1,904	-	-	1,904	794
Professional fees	9,450	-	-	9,450	974
Sundry expenses	470	-	-	470	1,374
	618,296	9,110	43,923	671,329	318,134

Notes to the accounts
For the 17 month period ended 31 July 2022

7 Costs of charitable activities (continued)

Prior year analysis:

	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Groceries and other stock items	183,100	-	25,120	208,220
Packaging	676	-	1,073	1,749
Leaflets, promotion and clothing	1,483	-	266	1,749
Property costs	3,864	1,295	4,687	9,846
Wages and salaries	20,182	-	55,076	75,258
Telephone	4,522	-	3,082	7,604
Insurance	1,418	-	-	1,418
Motor expenses	1,004	-	1,170	2,174
Other travel costs	957	-	1,551	2,508
Equipment costs	1,502	-	-	1,502
Printing, postage and stationery	469	-	-	469
Meeting expenses	96	-	-	96
Depreciation	2,233	-	166	2,399
Signposting support	-	-	-	-
Finance costs	794	-	-	794
Professional fees	974	-	-	974
Sundry expenses	874	-	500	1,374
	224,148	1,295	92,691	318,134

8 Staff costs, trustees information and related party transactions

	2022 £	2021 £
Salaries and wages	**178,280**	85,363
Social security costs	**9,298**	-
Pension costs	**3,571**	1,700
	191,149	87,063

The average number of employees during the period was:	**9**	7

Notes to the accounts
For the 17 month period ended 31 July 2022

8 Staff costs, trustees information and related party transactions (continued)

No employee earned more than £60,000 in either the current period or previous year.

The charity trustees were not paid or received any other benefits from employment with the charity. Expenses totalling £691 (2021: £1,383) were reimbursed to trustees during the period.

The key management of the charity comprise the trustees and the senior management team. The total remuneration payable to key management during the period amounted to £96,443 (2021: £47,849). With the exception of minor donations receivable totalling £671 there were no transactions with related parties other than those noted above (2021: £783).

9 Taxation

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold improvements	Equipment	Motor vehicles	Total
	£	£	£	£
Cost				
As at 1 August 2021	35,805	-	10,000	45,805
Additions	23,125	8,073	27,995	59,193
As at 31 December 2022	58,930	8,073	37,995	104,998
Depreciation				
As at 1 August 2021	20,580	-	9,999	30,579
Charge for the period	9,322	1,382	1	10,705
As at 31 December 2022	29,902	1,382	10,000	41,284
Net book value				
As at 31 December 2022	29,028	6,691	27,995	63,714
As at 31 July 2021	15,225	-	1	15,226

Notes to the accounts
For the 17 month period ended 31 July 2022

11 Debtors

	2022 £	2021 £
Rent deposit	**4,000**	4,000
Gift aid recoverable	**6,025**	2,026
Other sundry debtors	**8,973**	-
Prepayments	**7,250**	3,646
	26,247	**9,672**

12 Creditors

	2022 £	2021 £
Accruals	**3,766**	1,723
	3,766	1,723

13 Operating lease commitments

At 31 December 2022 the charity had operating lease commitments falling due for payment as follows:

	2022 £	2021 £
Within one year	**16,000**	16,000
Between one and five years	**45,516**	61,516
	61,516	77,516

The charity has an option to acquire the leasehold property it occupies at a purchase price equivalent to the higher of £250,000 or the market value of the property.

Notes to the accounts
For the 17 month period ended 31 December 2022

14 Analysis of charitable funds

		At 1 August 2021	Income	Expenditure	Transfers	At 31 December 2022
		£	£	£	£	£
General fund		75,645	1,046,603	(638,201)	(225,881)	258,166
Designated funds						
Future employment	a	50,000	-	-	30,000	80,000
Overheads	b	20,000	-	-	10,000	30,000
Rental reserve	c	8,000	-	-	-	8,000
New premises acquisition	d	300,000	-	-	-	300,000
Training costs	e	610	3,000	(610)	-	3,000
Housing support	f	-	-	(8,500)	196,995	188,495
		378,610	3,000	(9,110)	236,995	609,495
Restricted funds						
Pool vehicle	g	1	-	(1)		-
Riverside warehouse costs	h	1	-	(1)		-
Specific operations grants	i	2,379	-	(615)	(1,764)	-
Food costs grants	j	-	-	-	-	-
Payroll and operational grants	k	12,809	15,716	(18,525)	(10,000)	-
New warehouse	l	8,276	33,545	(27,003)	575	15,393
Raise the Rent appeal	m	7,367	3,550	-	-	10,917
Fuel vouchers	n	-	403	-	75	478
		30,833	53,214	(46,145)	(11,114)	26,788
Total funds		485,088	1,102,817	(693,456)	-	894,449

Notes to the accounts
For the 17 month period ended 31 December 2022

14 Analysis of charitable funds (continued)

Analysis of charitable funds in previous year, as restated

		At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
		£	£	£	£	£
General fund		96,621	446,866	(224,312)	(243,530)	75,645
Designated funds						
Future employment	a	31,570	-	-	18,430	50,000
Overheads	b	4,100	-	-	15,900	20,000
Rental reserve	c	-	-	-	8,000	8,000
New premises acquisition	d	100,000			200,000	300,000
Training costs	e	705	-	(1,295)	1,200	610
		136,375	-	(1,295)	243,530	378,610
Restricted funds						
Pool vehicle	g	1			-	1
Riverside warehouse costs	h	167		(166)	-	1
Specific operations grants	i	396	5,110	(3,127)	-	2,379
Food costs grants	j	22,646	7,474	(25,120)	(5,000)	-
Payroll and operational grants	k	40,364	39,041	(71,596)	5,000	12,809
New warehouse	l	-	8,276	-	-	8,276
Raise the Rent appeal	m	-	11,854	(4,487)		7,367
		63,574	71,755	(104,496)	-	30,833
Total funds		296,570	518,621	(330,103)	-	485,088

Details of funds:

a) Designated future employment fund: funds set aside to allow for the expansion of the charity's workforce necessary to meet increased demand for the charity's services.
b) Designated overheads fund: contingency fund to be able to meet the charity's obligations should income cease unexpectantly.
c) Designated rental reserve: to cover future rental commitments at the charity's warehouse.
d) Designated new premises acquisition fund: to fund the acquisition of a permanent home for the charity.
e) Designated training costs funds: to upskill the charity's trustees, staff and volunteers.
f) Designated reserve for Housing Support funds received from Canterbury City Council.

Notes to the accounts
For the 17 month period ended 31 December 2022

14 Analysis of charitable funds (continued)

g) Restricted pool vehicle fund: funds donated to purchase the pool vehicle and against which depreciation is charged.
h) Restricted Riverside costs fund: funds donated for the refurbishment of the Riverside warehouse against which depreciation is charged.
i) Restricted specific operations grants: funds received to support van operations, the purchase of storage boxes and bags for the distribution of food.
j) Restricted food costs grants: grants received to finance the purchase of food for inclusion in food parcels.
k) Restricted payroll and operational grants: grants received to finance additional payroll and overhead costs of the charity.
l) Restricted new warehouse: funds raised to meet the cost of moving to the charity's new warehouse
m) Restricted Raise the Rent Appeal: funds raised to meet the cost of renting the charity's new warehouse
n) Restricted fuel vouchers: Funds received specifically to acquire fule vouchers

Accounts

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 July 2021

Charity number 1153791

FOOD BANK
CANTERBURY & DISTRICT

Serving Canterbury, Whitstable,
Herne Bay and villages

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 July 2021

Contents

Canterbury Food Bank CIO

Charity Information
For the year ended 31 July 2021

Charity number	1153791		
Trustees	Martin Ward	Chairman	
	David Rowbotham	Vice- Chairman	
	Graham Bough FCA	Treasurer	Resigned 31 July 2021
	Alun Edwards FCA DChA	Treasurer	Appointed 1 August 2021
	David Holt		
	Penny Nicholls		
	Anne Norris		Resigned 23 February 2021
	Ian Riddell		
	Peter Taylor-Gooby		
Senior management	Angela Gardiner	Operations director	
	Susan Roberts	Accounts manager	
	Molly Gerlach	Fundraiser	
Registered office	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS		
Independent examiner	Matthew Sutton FCA Burgess Hodgson LLP 27 New Dover Road Canterbury Kent CT1 3DN		
Bankers	HSBC UK Bank plc 9 Rose Lane Canterbury Kent CT1 2JP		
Solicitors	Furley Page LLP 39 St Margaret's Street Canterbury Kent CT1 2TX		

Report of the trustees
For the year ended 31 July 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 July 2021.

The financial statements comply with the Charities Act 2011, the charity's constitution, and the 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 issued in October 2019 ('the SORP').

Objectives and activities

The objects of the Canterbury Food Bank CIO as set out in its constitution dated 19 April 2018 are the prevention or relief from poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:

i) The provision of emergency food parcels, items, services and facilities to individuals and family groups in financial crisis; and
ii) Contributing to and cooperating with charities and other organisations working to prevent or relieve poverty within the administrative county of Kent.

In setting the objectives and activities of the charity the trustees have read and considered the guidance on public benefit published by the Charity Commission for England and Wales.

The charity seeks to achieve its objectives through the operation of a food bank that serves Canterbury, Whitstable, Herne Bay and the surrounding villages from our new base on the Joseph Wilson Industrial Estate in Whitstable. This involves the following:

- Maintaining contact with churches, supermarkets and other organisations to service locations at which food and other products can be donated.
- Collecting donations from those locations, sorting them to ensure that all are in date and storing them in our warehouse facility.
- Packing food in parcels of appropriate calorific and nutritional value awaiting distribution to those in need.
- Maintaining communications with various agencies in the Canterbury City Council District in order to make available food parcels to those experiencing financial crisis and who are engaging with an approved agency's client development programme.
- Changing the food distribution systems to enable food parcels to be delivered to those individuals and families experiencing financial crisis who are referred to the charity by an agency or support group with which they engage, as well as those who contact the charity directly.
- Signposting individuals in need to agencies that can provide help and assistance.
- Distributing to other organisations items donated that do not meet the dietary criteria for inclusion in the food parcels and which cannot otherwise be used in the charity's operations.

Our activities also include the need to engage with our supporters to raise the finances needed to maintain our operations. We are fortunate to receive the support of many in our community and we are grateful for every donation received regardless of the amount. As demand for our services increases however, increasingly we approach county and city authorities and independent sources of funding, seeking grants to support our increased operational costs. Further details of the key supporters of the charity are shown on page 8.

Report of the trustees
For the year ended 31 July 2021

Achievements and performance

The year under review has seen unprecedented demand for the charity's services by those in need. The ongoing impact of the COVID-19 pandemic has resulted in increasing levels of financial hardship across the district, as well as causing the charity operational difficulties as we sought to comply with social distancing restrictions; keeping our staff and volunteers safe has been a priority for the charity during the year.

We are extremely proud of the way our staff and volunteers have risen to this challenge and have continued to provide assistance to those in need seeking our help. Doing so has involved the following:

- Maintaining strong links with supermarkets, churches, schools and other organisations that has enabled the charity to operate 84 donated food collection points across the district, collecting in excess of 150,000 donated items of food and other groceries for distribution during the year.
- Maintaining contact with 148 approved agencies and support groups in the Canterbury City Council district with whom the charity partners to support those in financial crisis.
- Managing a team of nearly 200 volunteers who provided in excess of 12,000 hours of their time during the year.

We continue to ensure that the contents of each food parcel we provide is designed to provide nutritional and calorific content which is suitable for the recipient, based on guidance we have received from an experienced dietician. Each food parcel that we provide has an approximate value of £28.

With our focus on providing food and other basic supplies to those in need we recognise that many of those who seek our help also have additional needs which we are unable to meet. To help address this we have increased our signposting provision during the year with the recruitment of a part-time member of staff who can provide guidance on alternative sources of assistance to those in need. In the face of increasing demand this is a service that we are expanding further in the 2021/22 financial year.

The increasing demand for the charity's services is best shown by the number of meals that have been distributed to those in need.

	2020/21	2019/20	2018/19
Number of food parcels distributed	6,694	5,668	3,993
Number of meals provided	60,246	51,100	35,900
Estimated cost of the food items delivered	£208,220	£147,822	£97,120

Sadly we expect this trend to continue as the effects of the pandemic continue to be felt, which when combined with changes to the welfare system and the increasing cost of living are expected to see increasing numbers experiencing financial hardship. We will continue to seek to help all those in need which approach us for assistance, whilst acknowledging that doing will place further demands on our staff and volunteers and increased pressure on our resources. Within the financial review below we have noted the success during the year of our new fundraiser in generating the additional income we need to maintain the financial stability of the charity, a prerequisite to being able to fulfil our charitable objectives of helping those in need.

During the year the charity was advised by our landlords that we were required to vacate our operational base at the Riverside Church in Chestfield. The charity has benefitted from the use of these premises for many years whilst only being charged a peppercorn rent. After conducting a lengthy search the charity was unable to source a suitable replacement property on similarly beneficial arrangements, but commercial premises were found in Whitstable that were fit for purpose and a lease was entered into during the year. Doing so has fundamentally affected our cost base, with the requirement to pay a commercial level of rent for the first time along with an increased level of property related costs. Considerable sums will also have to be spent on making the property suitable for our use, although we are pleased to report that grant funding is being provided to cover much of this set up cost. The financial implications of the move to the new premises, which took place in September 2021, will be recognised in the charity's 2021/22 accounts. The new lease includes provision for us to acquire the property, and the trustees have agreed in principle to do so in order to safeguard the future of the charity as experience has taught us that locating a suitable property from which to operate is extremely difficult to find in the district. These accounts recognise a designated fund equivalent to the estimated cost of acquiring the property.

Financial review

In our report last year we noted the impact the COVID-19 pandemic was having on the charity's finances. At that time it was not fully appreciated that the pandemic would affect the entire 2020/21 financial year and beyond, and the impact that this would have on the demand for the charity's support, as noted above, and the related financial implications. Nor could we foresee the level of support the charity would receive, both financially and through the donation of goods for distribution, which has ensured that the charity remains on a stable footing and that the charity continues to be able to deliver its much needed services to those in need. No issues have been identified by the trustees that could indicate that the charity is not a going concern.

Total incoming resources for the year amounted to £518,621, an increase of 6.7% when compared to the prior year figure of £485,938. Following a change in the accounting policies adopted by the charity this figure includes an amount of £183,387 being the trustees' estimate of the value of goods donated to the charity for distribution to those in need. This increase reflects the investment made by the charity in recruiting a dedicated fund raiser for the first time, a decision that has proved to be successful in helping to ensure that the charity remains financially secure.

The expenditure on charitable activities has also increased significantly when compared to the prior year, reflecting the increased demand and the cost of the infrastructure the charity needs to have in place to meet this demand. Total expenses for the year amounted to £330,103, and increase of 34.7% when compared to the prior year figure of £244,991. Again these figures are affected by the decision to reflect the cost of donated goods in the accounts. A key area where costs have increased is payroll, and the need to expand the charity's employed workforce as the scale of the charity's operations expand. The total payroll cost for the year amounted to £87,063, almost double the prior year figure, and this is an area where further increases are expected as additional staff are recruited. The charity remains an equal opportunities and living wage employer. The charity also continues to benefit from the army of volunteers that are vital in maintaining the charity's activities, the benefit of which is not reflected in the accounts in line with current accounting practice.

Overall the charity's surplus for the year amounted to £188,518, a decrease when compared to the prior year surplus of £240,947. This result is encouraging though when compared to initial expectations of how the pandemic would impact on the charity's financial position. The surplus for the year has seen the charity's total funds increase to £485,088 from the prior year figure of £296,570.

The charity's reserves policy is reflected in the approach taken with setting aside designated funds that reflect both planned future expenditure that has been agreed upon in principle by the trustees, and the need to hold reserves that preserve the financial security of the charity. The charity's policy is to recognise designated funds that reflect the trustees' estimate of 6 months' payroll costs, lease obligations and other overheads that should ensure that the charity remains able to meet its obligations to staff and creditors as they fall due for payment. The charity also recognises a designated fund that reflects the estimated cost of acquiring the warehouse facilities that it currently leases, a move considered necessary to safeguard the charity's long term future given the difficulty recently experienced in finding suitable property from which the charity can base its operations.

The charity also has a number of restricted funds, details of which are disclosed in note 14 of the accounts.

Having adjusted for restricted and designated funds the charity's general unrestricted funds at 31 July 2021 amounted to £75,645 (2020: £96,621), of which an amount of £58,553 is reflected by liquid assets and are considered to be the free reserves held by the charity (2020: £90,997).

Structure, governance and management

Canterbury Food Bank CIO is a charitable incorporated organisation, registered with Charity Commission for England and Wales. It is governed by its constitution, which sets out the charitable objectives of the charity and the powers of the trustees to achieve those objectives.

The charity is governed by its trustees, details of which are set out on page 1 of this annual report. The trustees set the strategic direction and policy of the charity, and meet on a monthly basis to review the performance of the charity and determine future direction.

New trustees are recruited from the local community served by the charity and appointed by a resolution of the board of trustees in accordance with the terms of the charity's constitution. As part of the application process prospective trustees are provided with a copy of the charity's constitution, an explanation of what it means to be a charity trustee, both generally and in the context of the activities of the Food Banks, and what qualities, qualifications and commitment are expected from trustees.

Day to day management of the charity is delegated to the senior management team, headed by operations director Angela Gardiner. Together they oversee the operations of the charity, supported by a small team of core staff. At the heart of the charity's operation is a team of volunteers who generously supply their time, knowledge and enthusiasm to support the work of the charity, expressed in long hours being spent delivering the charity's objectives, assisting with administrative tasks and other areas of service. Without their assistance the charity would not be able to meet its core objective of supporting the local community in Canterbury, Whitstable, Herne Bay and the surrounding villages, and the trustees are extremely grateful for their support and generosity.

Reference and administrative details

Reference and administrative details are shown on page 1 of this annual report.

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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.

Canterbury Food Bank CIO

Report of the trustees
For the year ended 31 July 2021

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees at a meeting held on 31 March 2022.

Martin Ward
Chairman

Canterbury Food Bank CIO

Key supporters
For the year ended 31 July 2021

The trustees, staff and volunteers who make up the operating personnel of the charity are deeply indebted to the many individuals and organisations who have so generously given to the charity in the form of food and financial support. Without these valuable contributions the charity would not have been able to support so many individuals in need in Canterbury, Whitstable, Herne Bay and the surrounding villages. We are grateful for every donation we receive, regardless of the amount.

Special thanks go to the following organisations for their support during the year:

Canterbury City Council
Kent County Council
Kent Community Foundation
Herne Bay Philanthropic Society
The Co-Op Local Community Fund
BUPA
The Whitehead Monckton Charitable Foundation
The University of Kent Business School
Yorkshire Building Society
Whitstable Bowling Club
The Neighbourly Foundation
Barretts of Canterbury Limited
The Streynshams Trust
The residents of the St John and St Nicholas Hospitals
Soroptimist International of Canterbury
Chilham United Charities
The Rotary Clubs of Canterbury, Chestfield and Forest of Blean
Sidney Black Charitable Trust
Herne Bay Improvement and Conservation Trust
Charities Aid Foundation
Canterbury and District Round Table
Seasalter Parish Churches
Community of the Presentation Trust
The Kings School
Canterbury Christian Council
The David Family Foundation

We are equally grateful to the many unnamed individuals who have also similarly supported the charity during the year.

We are also grateful to the following supermarkets in the district for their support by enabling food to be donated at their premises: Asda, Sainsbury's, Waitrose, Morrison's, Tesco and Co-Op.

Lastly we would like to thank the Riverside Church for the continued use of their premises as our operational base during the year at a peppercorn rent.

Canterbury Food Bank CIO

Independent Examiner's Report
to the trustees of Canterbury Food Bank CIO

I report on the accounts of the charity for the year ended 31 July 2021.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and than an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to 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 Commissioner. An examination includes a review of the accounting records kept by a 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 the seeking of 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 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:
- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting records of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Sutton FCA
Burgess Hodgson LLP
27 New Dover Road
Canterbury
Kent
CT1 3DN

Date:

Canterbury Food Bank CIO

Statement of Financial Activities
For the year ended 31 July 2021

	Note	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Incoming resources						
Donations and legacies	4	**446,708**	**-**	**71,755**	**518,463**	485,825
Investment income	5	**158**	**-**	**-**	**158**	113
		446,866	**-**	**71,755**	**518,621**	485,938
Resources expended						
Raising funds	6	**164**	**-**	**11,805**	**11,969**	271
Charitable activities	7	**224,148**	**1,295**	**92,691**	**318,134**	244,720
		224,312	**1,295**	**104,496**	**330,103**	244,991
Net income		**222,554**	**(1,295)**	**(32,741)**	**188,518**	240,947
Transfers between funds		**(243,530)**	**243,530**	**-**	**-**	-
Net movement in funds		**(20,976)**	**242,235**	**(32,741)**	**188,518**	240,947
Total funds brought forward						
- as originally stated		**93,231**	**136,375**	**63,574**	**293,180**	51,439
- prior year adjustment		**3,390**	**-**	**-**	**3,390**	4,184
Total funds carried forward		**75,645**	**378,610**	**30,833**	**485,088**	296,570

Canterbury Food Bank CIO

Balance sheet
as at 31 July 2021

	Note	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Fixed assets						
Tangible fixed assets	10	10,467	-	4,759	15,226	2,402
Current assets						
Stock		6,625	-	-	6,625	3,390
Debtors and prepayments	11	9,076	-	596	9,672	1,963
Cash at bank and in hand		51,200	378,610	25,478	455,288	290,146
		66,901	378,610	26,074	471,585	295,499
Creditors: Amounts falling due within one year						
Creditors and accruals	12	1,723	-	-	1,723	1,331
		1,723	-	-	1,723	1,331
Net current assets		65,178	378,610	26,074	469,862	294,168
Net assets		75,645	378,610	30,833	485,088	296,570
Represented by:						
Unrestricted funds	14	75,645	378,610	-	454,255	232,996
Restricted funds	14	-	-	30,833	30,833	63,574
Total funds		75,645	378,610	30,833	485,088	296,570

The financial statements were approved and adopted by the trustees at a meeting held on 31 March 2022.

Signed

Martin Ward

Martin Ward
Chairman

Alun Edwards

Alun Edwards
Treasurer

Canterbury Food Bank CIO

Statement of Cash Flows
For the year ended 31 July 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income for the year	**188,518**	241,741
Depreciation	**2,399**	4,116
Interest receivable	**(158)**	(113)
(Increase)/decrease in stocks	**(3,235)**	-
(Increase)/decrease in debtors	**(7,709)**	(588)
Increase/(decrease) in creditors	**392**	130
Net cash provided by operating activities	**180,207**	245,286
Cash flows from investing activities		
Interest received	**158**	113
Purchase of property, plant and equipment	**(15,223)**	-
Net cash used in investing activities	**(15,065)**	113
Change in cash and cash equivalents in the year	**165,142**	245,399
Cash and cash equivalents at the beginning of the year	**290,146**	44,747
Cash and cash equivalents at the end of the year	**455,288**	290,146
Analysis of cash and cash equivalents		
Cash at bank and in hand	**455,288**	290,146

The charity has no debt, and accordingly an Analysis of the Changes in Net Debt is not presented.

Notes to the accounts
For the year ended 31 July 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the 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 (issued in October 2019)(the SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Canterbury Food Bank CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy notes.

b) Going concern

Having considered the charity's financial position and forecast future results the trustees are satisfied that the charity is a going concern, and the financial statements have been prepared on this basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised using the performance model when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the estate that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

In accordance with the SORP the value of general volunteer time is not recognised in the financial statements. Further information regarding the contribution of volunteers in the running of the charity's operations in included in the Trustees' Annual Report.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market, with a corresponding amount recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of generating grant income and other donations.
- Expenditure on charitable activities includes the costs of operating the food bank and associated administrative costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases

Rentals payable in respect of operating leases are charged on a straight line basis over the period of the lease.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

• Motor vehicles	20%
• Leasehold improvements	Over the lease term

k) Stock

Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Financial instruments

The trust only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

m) Pension costs

The charity contributes to a defined contribution pension scheme for employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

2 Legal status of the trust

Canterbury Food Bank CIO is a Charitable Incorporated Organisation and has no share capital. The registered office of the charity is Unit 29, Joseph Wilson Industrial Estate, Millstrood Road, Whitstable, Kent CT5 3PS.

Notes to the accounts
For the year ended 31 July 2021

3 Comparative financial information

The full Statement of Financial Activities for the prior year ended 31 July 2020, as restated, is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Incoming resources				
Donations and legacies	398,731	-	87,094	485,825
Investment income	113	-	-	113
	398,844	-	87,094	485,938
Resources expended				
Raising funds	271	-		271
Charitable activities	212,056	389	32,275	244,720
	212,327	389	32,275	244,991
Net income	186,517	(389)	54,819	240,947
Transfers between funds	(116,410)	116,410	-	-
Net movement in funds	70,107	116,021	54,819	240,947
Total funds brought forward				
- as originally stated	22,330	20,354	8,755	51,439
- prior year adjustment	4,184	-	-	4,184
Total funds carried forward	96,621	136,375	63,574	296,570

Notes to the accounts
For the year ended 31 July 2021

3 Comparative financial information (continued)

The comparative balance sheet as at 31 July 2020, as restated, is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets				
Tangible fixed assets	2,234	-	168	2,402
Current assets				
Stock	3,390	-	-	3,390
Debtors and prepayments	1,963	-	-	1,963
Cash at bank and in hand	90,365	136,375	63,406	290,146
	95,718	136,375	63,406	295,499
Creditors: Amounts falling due within one year				
Creditors and accruals	1,331	-	-	1,331
	1,331	-	-	1,331
Net current assets	94,387	136,375	63,406	294,168
Net assets	96,621	136,375	63,574	296,570
Represented by:				
Unrestricted funds	96,621	136,375	-	232,996
Restricted funds	-	-	63,574	63,574
Total funds	96,621	136,375	63,574	296,570

Notes to the accounts
For the year ended 31 July 2021

4 Income from donations and legacies

	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Cash donations receivable	258,538	-	71,755	330,293	328,368
Legacies receivable	-	-	-	-	-
Donated goods	183,387	-	-	183,387	156,327
Income from activities for generating funds and collections	4,783	-	-	4,783	1,130
	446,708	-	71,755	518,463	485,825

In the prior year all income related to the general fund with the exception of cash donations receivable of £87,094 related to restricted funds.

The charity benefits greatly form the involvement and enthusiastic support of its many volunteers, without whom the charity would be unable to operate, further details of which are included in the trustees' report. In accordance with the SORP the economic contribution of general volunteers is not recognised in the accounts.

5 Investment income

	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	158	-	-	158	113

In the prior year all income related to the general fund.

Notes to the accounts
For the year ended 31 July 2021

6 Costs of activities for raising funds

	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Wages and salaries	-	-	11,805	11,805	-
Other fund raising costs	164	-	-	164	271
	164	-	11,805	11,969	271

In the prior year all expenditure related to the general fund.

7 Costs of charitable activities

	General fund 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
Groceries and other stock items	183,100	-	25,120	208,220	169,928
Packaging	676	-	1,073	1,749	2,745
Leaflets, promotion and clothing	1,483	-	266	1,749	725
Property costs	3,864	1,295	4,687	9,846	2,262
Wages and salaries	20,182	-	55,076	75,258	47,688
Telephone	4,522	-	3,082	7,604	1,354
Insurance	1,418	-	-	1,418	1,089
Motor expenses	1,004	-	1,170	2,174	3,975
Other travel costs	957	-	1,551	2,508	1,113
Equipment costs	1,502	-	-	1,502	950
Printing, postage and stationery	469	-	-	469	751
Meeting expenses	96	-	-	96	166
Depreciation	2,233	-	166	2,399	4,116
Signposting support	-	-	-	-	2,841
Finance costs	794	-	-	794	814
Professional fees	974	-	-	974	4,093
Sundry expenses	874	-	500	1,374	110
	224,148	1,295	92,691	318,134	244,720

Notes to the accounts
For the year ended 31 July 2021

7 Costs of charitable activities (continued)

Prior year analysis (as restated):

	General fund 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Groceries and other stock items	136,568	-	11,254	147,822
Packaging	-	-	2,745	2,745
Leaflets, promotion and clothing	725	-	-	725
Property costs	1,260	389	613	2,262
Wages and salaries	35,094	-	12,594	47,688
Telephone	551	-	803	1,354
Insurance	1,089	-	-	1,089
Motor expenses	3,108	-	867	3,975
Other travel costs	1,055	-	58	1,113
Equipment costs	950	-	-	950
Printing, postage and stationery	751	-	-	751
Meeting expenses	166	-	-	166
Depreciation	3,616	-	500	4,116
Signposting support	-	-	2,841	2,841
Finance costs	814	-	-	814
Professional fees	4,093	-	-	4,093
Sundry expenses	110	-	-	110
	189,950	389	32,275	222,614

8 Staff costs, trustees information and related party transactions

	2021 £	2020 £
Salaries and wages	**85,363**	46,865
Social security costs	**-**	-
Pension costs	**1,700**	823
	87,063	47,688

The average number of employees during the year was:	**7**	4

Notes to the accounts
For the year ended 31 July 2021

8 Staff costs, trustees information and related party transactions (continued)

No employee earned more than £60,000 in either the current or previous year.

The charity trustees were not paid or received any other benefits from employment with the charity. Expenses totalling £1,383 (2020: £931) were reimbursed to trustees during the year.

The key management of the charity comprise the trustees and the senior management team. The total remuneration payable to key management during the year amounted to £47,849 (2020: £24,306). With the exception of minor donations receivable totalling £783 there were no transactions with related parties other than those noted above (2020: £1,130).

9 Taxation

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold improvements	Motor vehicles	Total
	£	£	£
Cost			
As at 1 August 2020	20,582	10,000	30,582
Additions	15,223	-	15,223
As at 31 July 2021	35,805	10,000	45,805
Depreciation			
As at 1 August 2020	18,181	9,999	28,180
Charge for the year	2,399	-	2,399
As at 31 July 2021	20,580	9,999	30,579
Net book value			
As at 31 July 2021	15,225	1	15,226
As at 31 July 2020	2,401	1	2,402

Notes to the accounts
For the year ended 31 July 2021

11 Debtors

	2021	2020
	£	£
Rent deposit	4,000	-
Gift aid recoverable	2,026	1,496
Prepayments	3,646	467
	9,672	1,963

12 Creditors

	2021	2020
	£	£
Accruals	1,723	1,331
	1,723	1,331

13 Operating lease commitments

At 31 July 2021 the charity had operating lease commitments falling due for payment as follows:

	2021	2020
	£	£
Within one year	16,000	-
Between one and five years	61,516	-
	77,516	-

The charity has an option to acquire the leasehold property it occupies at a purchase price equivalent to the higher of £250,000 or the market value of the property.

14 Analysis of charitable funds

		At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
		£	£	£	£	£
General fund		96,621	446,866	(224,312)	(243,530)	75,645
Designated funds						
Future employment	a	31,570	-	-	18,430	50,000
Overheads	b	4,100	-	-	15,900	20,000
Rental reserve	c	-	-	-	8,000	8,000
New premises acquisition	d	100,000		-	200,000	300,000
Training costs	e	705	-	(1,295)	1,200	610
		136,375	-	(1,295)	243,530	378,610
Restricted funds						
Pool vehicle	f	1	-	-	-	1
Riverside warehouse costs	g	167	-	(166)	-	1
Specific operations grants	h	396	5,110	(3,127)		2,379
Food costs grants	i	22,646	7,474	(25,120)	(5,000)	-
Payroll and operational grants	j	40,364	39,041	(71,596)	5,000	12,809
New warehouse	k	-	8,276	-	-	8,276
Raise the Rent appeal	l	-	11,854	(4,487)		7,367
		63,574	71,755	(104,496)	-	30,833
Total funds		296,570	518,621	(330,103)	-	485,088

Notes to the accounts
For the year ended 31 July 2021

14 Analysis of charitable funds (continued)

Analysis of charitable funds in previous year, as restated

		At 1 August 2019	Income	Expenditure	Transfers	At 31 July 2020
		£	£	£	£	£
General fund		26,514	398,844	(212,327)	(116,410)	96,621
Designated funds						
Future employment	a	19,260	-	-	12,310	31,570
Overheads	b	-	-	-	4,100	4,100
New premises acquisition	d	-			100,000	100,000
Training costs	e	1,094	-	(389)	-	705
		20,354	-	(389)	116,410	136,375
Restricted funds						
Pool vehicle	f	1			-	1
Riverside warehouse costs	g	667		(500)	-	167
Specific operations grants	h	-	2,497	(2,101)	-	396
Food costs grants	i	-	33,900	(11,254)	-	22,646
Payroll and operational grants	j	8,087	50,697	(18,420)	-	40,364
		8,755	87,094	(32,275)	-	63,574
Total funds		55,623	485,938	(244,991)	-	296,570

Details of funds:

a) Designated future employment fund: funds set aside to allow for the expansion of the charity's workforce necessary to meet increased demand for the charity's services.

b) Designated overheads fund: contingency fund to be able to meet the charity's obligations should income cease unexpectantly.

c) Designated rental reserve: to cover future rental commitments at the charity's warehouse.

d) Designated new premises acquisition fund: to fund the acquisition of a permanent home for the charity.

e) Designated training costs funds: to upskill the charity's trustees, staff and volunteers.

f) Restricted pool vehicle fund: funds donated to purchase the pool vehicle and against which depreciation is charged.

g) Restricted Riverside costs fund: funds donated for the refurbishment of the Riverside warehouse against which depreciation is charged.

Notes to the accounts
For the year ended 31 July 2021

14 Analysis of charitable funds (continued)

h) Restricted specific operations grants: funds received to support van operations, the purchase of storage boxes and bags for the distribution of food.
i) Restricted food costs grants: grants received to finance the purchase of food for inclusion in food parcels.
j) Restricted payroll and operational grants: grants received to finance additional payroll and overhead costs of the charity.
k) Restricted new warehouse: funds raised to meet the cost of moving to the charity's new warehouse
l) Restricted Raise the Rent Appeal: funds raised to meet the cost of renting the charity's new warehouse

16 Prior year adjustment

The charity has amended its policy for recognising the value of donated goods for distribution to the charity's beneficiaries in these financial statements. Previously the value of such goods was not recognised in the accounts, but in order to better comply with the SORP's requirements the charity now recognises an estimate of the value of donated goods received, the value of the stock of such goods at the year end and the value of donated goods distributed to beneficiaries during the year.

This estimate is based upon the number of food parcels distributed during the value and the approximate value of each.

The comparative figures for the year to 31 July 2020 presented as part of these accounts have been restated to reflect this change in accounting policy. The impact of this prior year adjustment is as follows:

Incoming resources from donations	An increase of £134,287
Resources expended on charitable activities	An increase of £135,015
Year-end stock	An increase of £2,851
Overall impact on the general fund at 31 July 2020	An increase of £3,579

CANTERBURY FOOD BANK

England & Wales - Charity number 1153791

Accounts

CANTERBURY FOOD BANK CIO

ANNUAL REPORTS AND ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2020

A charitable incorporated organisation registered in England, number 1153791.

Registered and Principal Offices:
Riverside Campus, Thanet Way, Chestfield, Whitstable, Kent, CT5 3JQ

Bankers:
HSBC UK Bank Plc, 9 Rose Lane, Canterbury, Kent, CT1 2JP

Solicitors
Furley Page, Solicitors, 39 St. Margaret's Street, Canterbury. CT1 2TX

Independent Examiner:
Mark Laughton FCCA, Burgess Hodgson LLP, 27 New Dover Road, Canterbury, CT1 3DN

Index:

Objectives of the Charity

Under the terms of the Constitution, the Trustees have the responsibility of pursuing the objectives of the Charity which are: (i) The provision of emergency food parcels, items, services and facilities to individuals in financial crisis; and (ii) Contributing to and cooperating with charities and other organisations working to prevent or relieve poverty within the administrative county of Kent.

Annual Report for the year ended 31 July 2020

Structure, Governance and Management

Canterbury Food Bank CIO is a charitable incorporated organisation registered with the Charity Commission in England. Under the terms of the Constitution, the CIO has power to do anything which is calculated to further its objectives or is conducive or incidental to doing so.

The Charity is governed by the Trustees who determine strategic direction and policy. The Trustees plan to meet 10 times in each year and also undertake electronic communications to implement the decision making process when the need arises.

The day to day running and management of the Charity and its volunteers is under the authority of the Coordinator who is assisted by the Volunteer Supervisor and the Warehouse Supervisor. Practical management is undertaken by a Core Team consisting of individuals who have accepted responsibility for overseeing or managing aspects of the Charity's operations. The Core Team includes the Coordinator, the Volunteer Supervisor and the Warehouse Supervisor. A representative of the Trustees also attends these meetings.

Public benefit

The trust constitutes a public benefit entity as defined by FRS102.

Trustees and the Ex-officio Trustee

The Trustees are either appointed by a resolution of a properly convened meeting of the Charity Trustees or ex-officio. During the year the following trustees were in post:

Trustees:
Martin Ward
David Rowbotham (Appointed Deputy Chair - 3 December 2019)
Anne Norris
Peter Taylor-Gooby
Ian Riddell
Penny Nicholls (Appointed 23 January 2020)
David Holt (Appointed 19 March 2020)
Peter Evans (Resigned 1 July 2020)

Hon. Treasurer and Ex-officio Trustee:
Graham A Bough FCA

Recruitment, induction and training of Trustees

As part of the application process, prospective trustees are provided with a copy of the constitution, an explanation of what it means to become a trustee, including what the trustees work for and with, what the trustees do and when, and what qualities and qualifications a trustee requires.

Summary of the main activities undertaken for public benefit

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance.

The main activities during the year were as follows:

1. Contacting county and city authorities and independent sources of funding seeking grants to support increased operational costs and to buy food to meet increased demand for food support arising from the impact of the Covid-19 pandemic;
2. Maintaining contact with churches, supermarkets and other organisations to service locations at which food can be donated;
3. Collecting tinned and dried foods and long life drinks from donation points, sorting these donations to ensure that they are all in date and storing them in a warehouse facility;
4. Packing food in parcels of appropriate calorific value awaiting distribution to those experiencing financial crisis;
5. Maintaining communications with various agencies in the Canterbury City Council district in order to make available food parcels to those experiencing financial crisis who are engaging with an approved agency's client development programmes;
6. Changing the food distribution systems to enable food parcels to be delivered to those individuals experiencing financial crisis who are referred to the Charity by an agency or support group with which they engage and those who contact the charity direct through the website;
7. Signposting individuals in need to agencies that can help them;
8. Distributing to other organisations items donated that do not meet the dietary definition for inclusion in the food parcels and which cannot be otherwise used in the charity operations.

Annual Report for the year ended 31 July 2020 (continued)

Summary of the main achievements during the year

The main achievements during this financial year were as follows:

1. Operating a warehouse facility for storage of donated food and for packing food parcels;
2. Managing in excess of 130 volunteers out of a volunteer bank of 202 people, who serve each month in the Charity's activities and who provided in excess of 15,000 volunteer hours during the year;
3. Attracting grants from authorities and organisations offering restricted funding and attracting financial support from individuals who make regular monetary donations, and from individuals and organisations who make single monetary donations to meet the operating expenses of the Charity;
4. Maintaining contact with 72 approved agencies and 84 support groups in the Canterbury City Council district with whom the Charity partners to support those in financial crisis;
5. Collecting in excess of 130,000 donated items of tinned food, dried food, fruit juices and milk for distribution.

Summary of the progress achieved during the year

The desire to help one's neighbour with the most basic of human needs continues to strike chord with many. The work that the Charity does would not be possible without the support that has been received from local residents, businesses and organisations in the form of food items and financial donations. Those serving with the Charity have been amazed by their generosity. A number of clients who have received food parcels from the Charity have subsequently returned when their circumstances have improved to donate food and to assist in the Charity's activities.

The Estimated Contribution of Food Donated to the charity and Given Away

Having taken advice from an experienced dietician, the contents of each type of food parcel are designed to provide calorific content which is adequate for the age of the recipient. The estimated number of meals that can be made from the contents of the food parcels distributed and the estimated cost of food items distributed are as follows:

	2019-20	2018-19
Number of meals provided	**51,100**	**35,900**
Estimated cost of the food items distributed	**£147,822**	**£97,120**

The Charity has encountered an increasingly large number of individuals and families in need of assistance. This is due mainly to Covid-19 but also in part to awareness raising campaigns and the introduction of Universal Credit and the resulting financial hardship being experienced. In total, 5,668 food parcels were given out in the 2019-20 financial year (2018-19: 3,993 parcels).

Through the dedication of members of part time staff and many regular volunteers, the Charity has maintained strong links with churches, schools, businesses, organisations, agencies and support groups in the district. These contacts have enabled the Charity to operate 92 donated food collection points and to be in contact with over 150 partner organisations providing food vouchers to clients who can exchange them for food parcels, each of which contain food items to a total value of approximately £28.

Until the middle of March 2020, the Charity operated four pop-up food distribution 'cafes', two in Canterbury, one in Herne Bay and one in Whitstable. Due to the social distancing requirements of fighting the pandemic, these food distribution points had to close. The charity re-engineered its operations to provide socially distanced ways of delivering food parcels and it introduced an on-line triage system accessed through the website to speed up the process of helping people. The charity also provides food parcels to organisations with whom it partners and who work with clients facing financial crisis. With the food distribution organisation continuing to work well, the Charity has been able to implement additional forms of support for the community including:

1. Working with Christians Against Poverty, The Salvation Army, Porchlight, Catching Lives, Thanington Neighbourhood Resource Centre, and other agencies and support groups to provide food supplies and seasonal extras to those in crisis;

2. Providing special foods to meet the diet required by certain clients of agencies with whom the Charity works;

3. Developing recipes using food bank parcel ingredients;

4. Sourcing nappies, toiletries, cleaning products, personal hygiene products and pet food for clients when the need for these is demonstrated;

5. Supplying to other organisations involved in caring for people in need, food items that are donated which are not useable by the Charity.

During the year the Charity has communicated with other Food Bank organisations in the county of Kent sharing best practice and exchanging or sharing food when needs and surpluses were identified.

Volunteers are vital to the operations of the Charity. In addition to the committed volunteers, partner agencies and local organisations have been eager to be involved and to donate their time. In the year to 31 July 2020, the Charity's records indicate that a total in excess of 15,100 volunteer hours (2018-19: in excess of 16,500 volunteer hours) were donated. Volunteer hours are reduced on those for 2018-19 as the food parcel distribution cafes had to be closed to meet the social distancing regulations. Food parcels are now taken to the homes of clients by volunteers or by staff from the agencies with which the charity works.

Annual Report for the year ended 31 July 2020 (continued)

Employment Policy

The Charity is an equal opportunities and living wage employer. A part time paid Coordinator, a part-time paid Volunteer Supervisor and a part-time paid Warehouse Supervisor were employed during this year. Restricted funding for a Fundraiser' post was received and a part time paid Fundraiser was recruited on a 1 year fixed contract. Due to the extra pressures resulting from the impact of Covid-19, additional paid support staff were recruited during the year for short term periods. Future salaried posts for employees who are to be paid for work in excess of 20 hours per week will be advertised internally and externally before interviews are held. Salaries are set at rates appropriate to the job description. No remuneration, pensions or benefits-in-kind were paid to or on behalf of the trustees.

Volunteers

At the heart of the work of the Charity there is a huge foundation of generous support and hard work which is supplied by volunteers. This is often expressed in long hours spent serving in the teams delivering the Charity's objectives, dealing with administration tasks and other areas of service. A big 'thank you' is extended to all those who serve so willingly to help those facing financial crisis.

Financial Review

Unrestricted money funds amounting to £242,517 (2018-19: £47,024) and Restricted Funds amounting to £87,094 (2018-19: £15,687) were received during the financial year. This includes unrestricted funds from income generating activities yielding £1,130 (2018-19: £1,486). Of the Unrestricted Funds at 31 July 2020, £136,375 (2019: £20,354) has been designated to meet employment costs, training costs and premises acquisition costs in the 2020-21 financial period.

During the year, Unrestricted Funds amounting to £1,553 (2018-19: £1,487) were spent on purchasing food and containers for the distribution of food parcels to individuals and families experiencing financial crisis. The majority of food items included in food parcels are generously donated by supporters of the Charity. Restricted funding of £12,255 (2018-19: Nil) was spent on purchasing food and containers for the distribution of food.

During the year, employment costs amounting to £35,094 (2018-19: £30,818) were charged to the Unrestricted Fund. The balance of employment costs amounting to £12,594 (2018-19: £5,947) were met out of restricted funds created by a grants received from Canterbury City Council, Kent Community Foundation, John Swire Community Trust and local charities.

Other costs of undertaking the food distribution activity which were charged against the Unrestricted Fund amounted to £14,195 (2018-19: £15,186). The balance of unrestricted funds for the year to 31 July 2020 after designated funds adjustments for sums spent during the financial year and sums set aside during the financial year amounted to a surplus of £70,901 (2019: A deficit of £1,792) which is added to the balance of the Charity's operating reserves brought forward at the beginning of the financial year.

In September 2016, the Charity signed a peppercorn rental agreement for a five year term to 30 September 2020 for warehouse premises in part of the Riverside Campus site owned by The Riverside Church at Chestfield, Whitstable. A one year extension of this lease was agreed during the year. The Charity is very grateful for this generous provision by this organisation. During 2020 and the early part of 2021 the charity is working to find new premises from which to operate in future.

Fund Reports

A full list of the designated and restricted funds managed by the Trustees is set out in Note 6 to the financial statements which summarises the movement in each fund balance during the financial year. Movements in the unrestricted funds are detailed in the Statement of Financial Activities on Page 6.

Financial challenges faced in the 2020/21 financial year

In view of the demands placed on the charity during the COVID-19 pandemic, the payroll costs and related expenses for part time paid employees are expected to amount to approximately £83,000 in the 2020/21 financial year. At 31 July 2020, the Charity has set aside designated funds sufficient to cover the payroll costs for key personnel for a 6 month period. Applications are to be made to potential providers of funds with a view to enabling the Charity to meet all anticipated employment and other costs in future. Additional funds are also sought in order to fund the provision of signposting and advisory services to clients of the charity.

The Charity is reliant on monetary gifts from its supporters to meet its day to day running costs. A significant proportion of the unrestricted reserves which have been accumulated up to 31 July 2020 are expected to be utilised in the next three financial year of the Charity's operating life assuming that funds donated continue at the previous levels once the COVID-19 pandemic is passed. The Trustees are taking active steps to seek additional operating funds to enable the Charity's activities in future and seeking capital funding to meet the costs of new warehouse premises.

The move to new premises and the need for new equipment to support the charity's operations will be a significant challenge for 2021. Capital funds are being sought to initially rent and subsequently purchase premises for the warehouse and to provide some office space for operational staff and volunteers.

Annual Report for the year ended 31 July 2020 (continued)

Reserves and Investment Policies

It is the policy of the trustees, particularly in view of having three key part time paid staff, to maintain reserves adequate to meet payroll costs for six months and general overhead costs for 3 months. At the year end date, this policy is met but it is anticipated that the surplus may be utilised during the period to 2023.

Funds held which are surplus to immediate requirements are held on deposit to earn some interest even though the interest rates currently available are very low.

Thanks to the supporters of the Charity's activities

The Trustees, staff and volunteers who make up the operating personnel of the Charity are deeply indebted to the many individuals and organisations who have so generously given to the Charity in the form of food and finances. Without these valuable contributions, the Charity would not have been able to support so many individuals in need in the Canterbury City Council district. Special thanks go to Canterbury City Council, Kent County Council, Kent Community Foundation, the Dean and Chapter of Canterbury Cathedral, Barrett's of Canterbury Limited, local Rotary Clubs and Soroptimist International of Canterbury.

Thanks also go to the following supermarkets in the district for their support by enabling food to be donated at their premises: Asda, Sainsbury's, Waitrose, Morrison's, Tesco and Co-op.

Plans for future periods

The objectives of the Trustees continue to be to work with and serve those who live in the Canterbury City Council district who are experiencing financial crisis. It is the intention of the Trustees to expand the activities of the Charity to provide longer-term provision through education programmes in cookery and dietary matters which will enable clients to make more informed food choices and better use of the resources that they have.

Statement of responsibilities of the trustees

The trustees are responsible for ensuring that the annual reports and accounts are prepared in accordance with applicable law and regulations and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to ensure that accounts are prepared 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 of the charity for that period.

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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on a 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 are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

Martin J. Ward.

Martin Ward - Trustee and Chairman **Date: 25 February 2021**

Independent Examiner's Report to the Trustees of Canterbury Food Bank CIO

I report on the accounts of the CIO for the year ended 31 July 2020, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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; and
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:

  (a) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, and the Regulations

  have not been met; or

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

M. Laughton

Mark Laughton FCCA
Independent Examiner

Burgess Hodgson LLP
Chartered Accountants
27 New Dover Road
Canterbury
Kent CT1 3DN

Date: 25 February 2021

Statement of Financial Activities for the year ended 31 July 2020

	Unrestricted Funds	Unrestricted Designated Funds	Restricted Funds	Total 2020	Total 2019
Incoming resources					
Voluntary income					
Donations gift aided	53,761			53,761	18,468
Gift aid recoverable	13,440			13,440	4,617
Other donations	172,601		87,094	259,695	37,820
GASD recoverable	1,472			1,472	256
Income from activities for generating funds and collections	1,130			1,130	1,486
Investment income	113			113	64
Total Incoming Resources	242,517	-	87,094	329,611	62,711
Resources expended					
Costs of activities for generating funds	271			271	-
Charitable activities	50,842	389	32,275	83,506	62,019
Governance costs (Note 4)	4,093			4,093	889
Total Resources Expended	55,206	389	32,275	87,870	62,908
Net Incoming Resources / (Deficit)	187,311	(389)	54,819	241,741	(197)
Transfers between funds	(116,410)	116,410	-	-	-
Net Movement in Funds	70,901	116,021	54,819	241,741	(197)
Funds Brought Forward	22,330	20,354	8,755	51,439	51,636
Funds Carried Forward	93,231	136,375	63,574	293,180	51,439

The income and costs accounted for in the Statement of Financial Activities all relate to the sole activity of the Charity.

Balance Sheet as at 31 July 2020

	Unrestricted Funds	Unrestricted Designated Funds	Restricted Funds	Total 2019	Total 2019
Tangible Fixed Assets (Note 5)					
Pool vehicle at cost			10,000	10,000	10,000
Depreciation on Pool Vehicle			(9,999)	(9,999)	(9,999)
Net Book Value			1	1	1
Warehouse Improvements at cost	18,082		2,500	20,582	20,582
Amortisation of warehouse costs	(15,848)		(2,333)	(18,181)	(14,065)
Net Book Value	2,234		167	2,401	6,517
	2,234	-	168	2,402	6,518
Current Assets					
Cash at Bank and in Hand	90,365	136,375	63,406	290,146	44,747
Gift Aid recoverable	1,496			1,496	825
Prepaid expenses	467			467	550
Total Current Assets	92,328	136,375	63,406	292,109	46,122
Creditors: Amounts falling due within one year					
Accrued charges	(1,331)	-	-	(1,331)	(1,201)
Net Current Assets	90,996	136,375	63,406	290,777	44,921
Net Assets	93,231	136,375	63,574	293,180	51,439
Funds of the Charity (Note 6)	93,231	136,375	63,574	293,180	51,439

The financial statements were approved and adopted by the Trustees on 25 February 2021.

Signed on behalf of the Trustees by:

Martin Ward
(Trustee and Chairman)

Graham Bough FCA
(Hon. Treasurer and Ex-officio Trustee)

Notes to the Financial Statements for the year ended 31 July 2020

1. Accounting Policies

a) Statement of compliance
These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS102)) and the Charities Act 2011.

b) Basis of Preparation
The financial statements have been prepared on the historical cost basis and they include all transactions, assets and liabilities for which the trustees are responsible in law. The financial statements are prepared in sterling, which is the functional currency of the charity.

c) Going concern
At the date on which these reports and accounts were signed, there are no material uncertainties about the charity's ability to continue to operate for at least 2 years from the balance sheet date.

d) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

e) Incoming resources
Voluntary income, income from fund raising activities, income from collections and other donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Interest is recognised when received. All incoming resources are accounted for gross.

f) Gifts in kind
Gifts in kind received for distribution to the beneficiaries of the charity are not included in the Statement of Financial Activities. Further information is set out in the annual report of the trustees.

g) Resources expended
All overhead expenditure including attributable VAT is recognised when it is incurred and is accounted for gross. Payroll costs relate to the main activity of the charity and are recognised as they are incurred. Governance costs including those costs associated with meeting the constitutional and statutory requirements of the charity, include the Independent Examiner's fees and costs linked to the strategic management of the charity.

h) Volunteer help
The value of voluntary help received is not included in the Statement of Financial Activities but is described in the Trustees' annual report.

i) Tangible Fixed Assets
Assets are capitalised where the unit cost of each exceeds £1,000 and it can be used for more than one year. The Pool Vehicle acquired during 2014 is capitalised and is valued at cost. It is depreciated at the rate of 20% per annum on cost. The improvements to the leased warehouse premises have been capitalised at cost and are amortised monthly over the period of the 5 year lease.

j) Funds
Unrestricted Funds are general funds which can be used by the trustees to enable the activities of the charity within its defined objectives. Unrestricted Designated Funds are funds set aside by decision of the trustees out of Unrestricted Funds for specific future purposes or projects. Restricted Funds represent funds donated or grants received for a specific purpose or project. These funds may be expended only on the specific purpose or project for which they were given.

k) Pension costs
The charity contributes to a defined contribution pension scheme for employees. Contributions to this scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

l) Taxation
As a registered charity, Canterbury Food Bank CIO is exempt from corporation tax.

m) Financial instruments
The charity has only 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 settlement value.

2. Remuneration costs
Throughout the financial year, the Charity continued to employ a part time Coordinator, a part time Volunteer Supervisor and a part-time Warehouse Supervisor. The significant increase in demand arising from the COVID-19 pandemic meant that additional part time staff were recruited. The total gross salary and pension costs paid in respect of all posts during the financial year amounted to £47,688 (2018-19: £36,765).

Notes to the Financial Statements for the year ended 31 July 2019 (continued)

3. Trustees
Neither remuneration nor personal expenses were paid to the Trustees during the year. Direct costs of van operations and other items relating to the operational activities of the Charity during the year were incurred by the Hon. Treasurer. These costs amounted to a total of £931 (2018-19: £878) and were reimbursed.

4. Independent Examiner's fees
The Independent Examiner's fee for reporting on the financial statements is included in the Statement of Financial Activities at £610 (2018-19: Fee charged £580).

5. Fixed Assets
The pool vehicle was purchased at a cost of £10,000 from funds donated specifically for the purpose. This vehicle remained in operation for the Charity throughout the 2019-20 financial year. Depreciation at the rate of 20% on cost charged in this financial year amounted to £Nil (2018-19: £Nil) leaving a net book value at 31 July 2020 of £1 (2019: £1). The warehouse improvements cost a total of £20,582 and these costs are amortised over the period of the 5 year lease. Of these costs, £18,082 was paid out of Unrestricted Funds and £2,500 out of funds donated specifically for the purpose. Amortisation is charged on a monthly basis for each month of the 60 month lease period. Amortisation charged in the financial year amounted to £4,116 (2018-19: £4,116) of which £3,616 was charged against Unrestricted Funds and £500 was charged against the Restricted Fund. The net book value of the warehouse improvements at 31 July 2020 amounted to - Unrestricted Funds £2,234 and Restricted Funds £167 (2019: £5,850 and £667).

6. Funds
Unrestricted Designated Funds:

	Balance at 1 August 2019	Incoming Resources	Transfer to / from General Fund	Outgoing Resources	Balance at 31 July 2020
	£	£	£	£	£
Future employment	19,260	12,310	-	-	31,570
Overhead reserve	-	4,100	-	-	4,100
New premises acquisition reserve	-	100,000		-	100,000
Training costs	1,094	-	-	(389)	705
	20,354	**116,410**	**-**	**(389)**	**136,375**

Restricted Funds:

	Balance at 1 August 2019	Incoming Resources	Transfer to / from General Fund	Outgoing Resources	Balance at 31 July 2020
	£	£	£	£	£
Pool vehicle (Note a)	1	-	-	-	1
Riverside warehouse costs (Note b)	667	-	-	(500)	167
Specific operations grants (Note c)	-	2,497	-	(2,101)	396
Food costs grants (Note d)	-	33,900	-	(11,254)	22,646
Payroll and operational costs grants (Note e)	8,087	50,697	-	(18,420)	40,364
	8,755	**87,094**	**-**	**(32,275)**	**63,574**

Note a Funds donated to purchase the pool vehicle and against which depreciation is charged.
Note b Funds donated for refurbishment costs in the Riverside warehouse against which amortisation costs are charged.
Note c Grants received to support van operations costs, the purchase of storage boxes and bags for distribution of food.
Note d Grants received to finance the purchase of food for inclusion in the food parcels.
Note e Grants received to finance additional payroll costs and overhead costs of the charity.