

REGISTERED COMPANY NUMBER: CE002343 (England and Wales)
REGISTERED CHARITY NUMBER: 1157993

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
SMETHWICK CHURCH ACTION NETWORK**

**J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH**

SMETHWICK CHURCH ACTION NETWORK

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FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Foreword

2021-2022 has been a unique year for us all. For Smethwick CAN it has been a year of recovery post pandemic, transformation and consolidation. All this made possible by the hard work and dedication of staff and trustees.

Staff who have been with us many years have gone forward to new challenges. They are missed, but at the same time new trustees, colleagues - volunteers and paid staff, have enabled a new team to be created.

I am conscious that the scale of the task facing Smethwick CAN remains considerable but so are the resources that have been entrusted to us, financially and in people and goodwill.

The much stronger financial monitoring and HR frameworks now in place and the Pathfinder status with Trussell Trust have only been realised through a huge amount of hard work. Do not let the shortfall shown in the accounts disguise the radical transformation in this organisation. Late arriving grants cannot obscure the vibrant, vigorous and forward-looking church and community engaged action network that is delivering hope, support, much needed food and a better future for the people of Smethwick.

Finally, my thanks to all those who by their prayers and giving, small and large, make possible the work of Smethwick CAN. Many of us will remember the day a family arrived at the Foodbank. It was their little boy's birthday. He had decided to forgo his birthday party with friends and the equivalent cost was spent on food donation to the Foodbank.

Thanks be to God.



Revd David Gould

Chair of Trustees: Smethwick Church Action Network

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Smethwick CAN works with local communities to tackle poverty, build community, increase aspiration and support the most vulnerable. We provide a wide range of services through local churches and community groups including places of welcome to build community; supporting people towards work and social enterprise to increase aspiration; and provide crisis relief to support the most vulnerable.

Significant activities

Smethwick Foodbank

The demand on Smethwick Foodbank has remained very consistent since the steep increase in demand in April 2020, with an average of 427 parcels being given out each month, down from 470 in 2020/21. (As a point of contrast, in 2019/20, 190 parcels per month were given out).

The main causes of crisis throughout the year have remained low income, no recourse to public funds and benefit delays. 61% of people accessing the Foodbank are families (of which 16% are single parent households); 27% are single; 12% are couples. 60% of Foodbank users are from the four Smethwick wards, with residents of the remainder of Sandwell and of Birmingham each making up around 20% of users each month. This is unchanged from the previous year.

- To address clients accessing Foodbank and not seeking additional help for their monetary crisis, we have been trialling a variety of strategies to encourage clients to seek help from other organisations in addition to the food they receive here. We have returned to previous restrictions regarding the number of 'Emergency' vouchers that we will issue at the door, reducing these to a maximum of 3 per client in each 3-month period; we have seen an increase in clients who would normally self-refer attending with vouchers and receiving benefits reviews, budgeting, and income maximisation advice etc and needing less long-term support from us.

- We have continued to operate a pre-packed only service, operating the Foodbank from outside the front doors of the church. We have offered as full a signposting service as possible, despite the limited services that have been available, particularly during each lockdown, and have had representatives from Citizen's Advice, Steps to Work, Action for Children and the Community Offer here at least weekly. Advice and signposting leaflets are provided to each client and are updated monthly, along with a telephone service for additional signposting. In line with many other local and national Foodbanks, we have decided to maintain our Covid measures of mask wearing, social distancing and offering an outdoor-only service to maintain the safety of our staff, volunteers, and Foodbank users.

- We continue to provide a range of personal care and household cleaning items, fresh fruit, and vegetables from Fareshare, and fresh bread and bakery items donated by Marks and Spencer each Friday. We also provide specific pre-packed parcels for homeless and vegetarian / Halal Foodbank users and have these available each session.

- Smethwick Foodbank still operates a 'donations day' each Wednesday where Holy Trinity Church is open for donations from the local community, with around 47% of all our donations coming from the Bearwood Street Collections, with streets continuing to do weekly collections.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

- We have been an issuer of Covid Testing Kits for Public Health England since summer 2021 and are still offering test kits free of charge to staff, volunteers and on request from Foodbank users.
- We have begun the Pathfinder Programme with The Trussell Trust (although we are still awaiting the first grant payment) and staff have attended online training sessions on Participation and Inclusion; additionally, staff recently attended their three-day Pathfinder conference and has come back with many ideas on how to help our Foodbank clients receive financial help and how to best meet the needs of Foodbank users.
- We have increased the number of Referral Agencies now that local services are providing face-to-face provision, including all doctor's surgeries and schools within Smethwick, and all the charities.
- All Meet and Greet volunteers have completed Budgeting and Signposting training from Citizen's Advice and most warehouse volunteers have completed Health and Safety Level 2 and Food Hygiene Level 2, courtesy of a Volunteer Grant from The Trussell Trust. Going forwards, the focus is on maintaining funding; developing our strategic goals in line with the Pathfinder programme; developing the support we offer to volunteers; and in ensuring that clients receive timely help and avoid long term Foodbank use where possible.

Your Local Pantry: Smethwick

Food Pantry has been able to support over 120 members with access to high quality fresh food with the opportunity to save an average of £15 per week on a grocery bill. We have utilised our volunteer and member skills to create a recipe book and provide "Meal Deal" ideas to make the most of a regular Pantry shopping basket.

During the Pandemic, the Pantry operated out of a large church hall to allow for greater social distancing and promoted an appointment system so that all our members felt safe. From October we have been back in our original venue of the library but have been given a much larger area than our original space. We have also taken on a new reception space area where we can introduce other support organisations and hope in the future to be able to provide a refreshment area once Covid cases start to fall and more volunteers are recruited or return.

We have also promoted the Your Local Pantry project across other parts of our Borough with at least four pantries now operating and another two looking to start soon. We are also tracking the Pantry use amongst previous and existing Foodbank users to see if there is a pathway that can be developed that encourages Pantry membership as a means out of a reliance on Foodbanks. This work will be shared with Trussell Trust Network of Foodbanks as part of their own research and learning on a national scale.

Church Network

As churches in the network reopen, Smethwick CAN is looking to restart the church leaders' gatherings from January 2022. There is a recognition amongst the churches that the need to work together is stronger than ever and a renewed commitment to this from the churches involved. Some of the churches have also seen new leadership who are keen to join and collaborate. Smethwick CAN has been supporting the churches in exploring what they have to offer their local community, particularly in terms of buildings. With funding from Action Against Hunger, we have been able to support the rejuvenation of three of the church kitchens, allowing these buildings to be used more fruitfully.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Bakery

The Bearwood Community Bakery is a participant-led social enterprise that offers opportunities for those in our community currently not able to work due to immigration status or other reasons. The Bakery offered the women a chance to interact with other people in the community, gain the skills of how to run a bakery and to develop their personal skills. The Bakery is also the chance for the bakers to sell their bread to members of the community, which encourages social interaction and the chance to come together in a place where everyone is welcome. Smethwick CAN was one of the founding partners of this project and we continue to support and promote. The day-to-day operations and overall management of the project is now Bearwood Community Hub CIC.

Smethwick CAN Grow

The allotment was able to continue operating initially, though on a reduced and limited team. However, following an away day on vision and strategy (attended by trustees and senior staff), it was felt this project no longer fell within the remit of Smethwick CAN's work. Rather than grow and support our own allotment, we have worked alongside other community plot holders who will now grow for Foodbank. The original plot is being maintained by the Allotment Association with food grown being donated to Foodbank.

Through the Action Against hunger funding, we have been able to purchase equipment for both the plots above and an additional community orchard, run by volunteers and led by one of the churches in the network. Not only providing apples for Foodbank, but also enabling local schools to be able to access the space safely and use it as part of their outdoor curriculum.

Community Sponsorship

Smethwick CAN is the lead sponsor of the Smethwick Community Sponsorship group. Part of the home office scheme, the project aims to house and support a newly arrived family in the UK. With funds provided by Solihull Methodist Church, the group have been successful in obtaining a house and will be looking to welcome a family within the next 12 months.

Public benefit

Smethwick Church Action Network (CAN) aims to serve our neighbours in times of crisis and help facilitate a transition from a place of need, to one of opportunity, hope and self-sufficiency.

Smethwick CAN started out as a grassroots network of churches who gathered in 2011 with the aim of supporting those in the local community who were experiencing food poverty. From this Smethwick Foodbank (part of the national Trussell Trust network) was launched. Sadly, our Foodbank is now busier than ever, with this trend only set to continue as the cost-of-living crisis and aftermath of the pandemic begins to have an effect.

In 2014 Smethwick CAN became a registered charity and since then the churches have launched numerous other projects. We currently run a community Pantry in Smethwick Library as well as being a partner of the Bearwood Bakery and the lead sponsor organisation for the Smethwick Community Sponsorship group. The churches in the network also host a variety of coffee mornings, children and youth activities, Places of Welcome and community lunches. We collaborate closely with numerous partner organisations and, with thanks to funding from SCVO, are looking to develop the information and signposting hubs at both Foodbank and Pantry over the coming months.

We would love to see a day when there is no need for Foodbanks and are actively looking at ways we can support our neighbours out of places of crisis and food poverty and into places they can thrive.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Volunteers

Shielding and Covid safety rules impacted greatly on the ability of the existing team of volunteers across all the Smethwick CAN projects, with some of the activities losing over 70% of volunteers overnight. Post-covid volunteering has still been a challenge, however, our volunteering base is beginning to grow with businesses also getting involved and offering support. We are currently awaiting further funds from one of our grant partners, which will allow us to hire a Volunteer Coordinator. The creation of this role will mean our volunteers are better supported and help us to ensure their voices are heard and included at all levels of our organisation, especially those volunteers with real-life experience of living in poverty.

Throughout 2021-2022 Smethwick Foodbank had a core team of 20 volunteers, providing the equivalent of 168 volunteering hours each week; additionally, we worked with outside organisations such as local schools, The Prince's Trust, and the Duke of Edinburgh Award to provide work placements for students and had corporate volunteers from HSBC, Asda, and the West Bromwich Building Society. Additionally, our relationships with grassroots groups such as Bearwood Street Collections and Bearwood Action for refugees, continues to grow and encourages volunteering within the local community. We also have donation points in local stores and community venues such as ASDA Cape Hill and Thimblemill Library. These donations are then collected by volunteers and brought to Foodbank on a regular basis.

Your Local Pantry had a core team of 5 volunteers, providing 40 volunteering hours each week. Additional to this, members of the local lion's rotary club volunteer their time regularly to sort through stock and donations. There is a donation point for Pantry in a local Sainsbury's supermarket which is collected weekly by a volunteer.

Smethwick CAN Allotment had 2 volunteers providing between 10 and 20 hours per week.

In total across the projects, we had 27 volunteers providing over 223 hours of volunteering support each week.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Smethwick Foodbank

Over the 12-month period from 1st April 2021 to 31st March 2022 we issued 5132 emergency food parcels providing over 152,000 meals for people in crisis.

Through funding from the Asda Foundation and The Trussell Trust, we were able to maintain our part-time staff team to include a Foodbank Manager (22.5), Warehouse Coordinator (12), Warehouse Assistant (5) and an Administrator (15). We continue to be supported by a team of volunteers, including some volunteers who have aided since the Foodbank opened in 2012.

Despite the unanticipated continuation of the pandemic and the ongoing demand on our services, we were able to keep up with the demand, including receiving twice-weekly donations of fresh fruit and vegetables from Fareshare to supplement our food parcels (we then began to pay for this service from January 2022), increasing our volunteer team and our signposting and support services to those in financial crisis.

We worked with over 50 partner referral agencies and continue to work with partners such as Citizen's Advice, Brushstrokes, Help Through Hardship, Local Welfare Provision and The Community Offer to provide support to people experiencing a range of issues including redundancy, unemployment, benefit delays, domestic violence, and addiction.

Your Local Pantry: Smethwick

The Pantry has now moved back to its original site of the library. The Pantry continues to provide support with new members signing up weekly. We are also working in partnership with the library to create an information/ signposting hub during Pantry opening hours. This has included CAB, mental health support and local children's centre services. There is also an opportunity for energy advice services to start attending in the next few months. Over the coming months we are focusing on increasing the diversity of food on offer to ensure that it reflects the multi-cultural needs and backgrounds of our members. We are fortunate to have recruited a new Pantry manager, who is passionate about ensuring not only the quality and standards of food given out but enabling those for whom English is not their primary language to access this support. Recently, an Indian couple in need of this service were able to access Pantry because of having a Punjabi speaker present.

Another area of development is a closer working relationship between the Pantry and the Foodbank. Since the Pantry relocated to the library, the two projects can work much closer together with approximately 60% of Pantry members being either current or previous Foodbank users.

Church Network

Thanks to funding through Action Against Hunger, the churches have been able to develop their kitchen spaces and are able to reopen previously community initiatives as well as start new ones for example a 'chatty café' to support those learning English, a community youth group that involves the young people cooking and eating together, stay and play sessions that include family cooking time, places of welcome, coffee mornings. A renew wellbeing café and pay as you feel meals are also hoping to open in the next 12 months.

Bakery

The Bakery social enterprise, running out of Bearwood Community Hub continues to thrive and grow.

The Bakery is a participant-led social enterprise that offers opportunities for those in our community currently not able to work due to immigration status and runs on Mondays and Wednesdays.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The Bakery engaged with ladies that had felt isolated in the community and brought them together to meet each other and gave them the chance to make connections in the community. It gave them the opportunity to step out of their normal routine, to have a social life and connect as a team.

Through the Bakery the women were able to gain a variety of practical skills including baking, financial planning, and the basics of a social enterprise. Furthermore, the women also developed personal skills of leadership, collaboration, and independence. Finally, it also gave the women more insight into how things are done in the UK such as what procedures and policies are necessary for the health and safety regulations.

Smethwick CAN Grow

In 2021 the Smethwick CAN Grow Allotment continued to provide food to Smethwick Foodbank and Your Local Pantry: Smethwick. Due to a strategy change, Smethwick CAN ceased to run its own allotment, instead supporting, and benefitting from those already established and local to us including the Faithful Friends Orchard (led by Holy Trinity Church).

Community Sponsorship

The Community Sponsorship group has secured a house and is now in the process of making it safe whilst completing the necessary paperwork and training to welcome a family.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows total incoming resources for the year ended 31 March 2022 of £140,279 (2021: £202,482) and total resources expended of £170,243 (2021: £165,337) thereby realising an overall deficit for the year of £29,964 (2021: surplus of £37,145).

As a result, closing net assets as at 31 March 2022 total £50,054 (2021: £80,018) which includes an amount of £15,846 (2021: £35,536) in respect of restricted funds.

Principal funding sources

The principal funding sources of the charity are donations from both individuals and other organisations.

Reserves policy

The charity's reserves policy aims to secure three to six months of running costs within the general free reserves to ensure ongoing sustainability.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

Like all organisations, Covid has had a major impact on our services, with demand at an all-time high. Sadly, the cost-of-living crisis means this is a trend that is only going to continue.

The Trustees and lead staff met in September 2021 for an away day. This was primarily to review our aims and objectives as a charity and make decisions about the way forward and how best we can serve our neighbours and community at this time, whilst also being realistic about our own limitations and a desire to do all things well. In addition, our largest two funds were coming to an end and therefore a new financial strategy was needed to move forward.

- We have continued to work closely with Sandwell MBC and have received regular grant payments from them, in addition to advising on the needs on the community and on ways of providing support other than food. We have also provided their Isolation Support parcels to those families who are self-isolating due to Covid 19, receiving £30 per parcel from Sandwell MBC.
- We are reapplying to the SCVO epic fund for salary funding to develop the Foodbank and Pantry services.
- We have been selected by the Trussell Trust to be a part of their pilot Pathfinder program. The aim of the program is to reduce Foodbank use and end the need for Foodbanks. This aligns completely with what was decided at the away day as the focus going forward. Being part of this program not only gives us access to expert advice and peer learning but also to funding streams within The Trussell Trust network.
- We are continuing to develop our relationship to Action Against Hunger and working with them to look at sustainable business support for food projects.
- Having a dedicated Volunteer Coordinator to ensure volunteers are well supported and their voices are heard at all operational and strategic levels, with a focus on the Pantry and projects within the church network.
- Some Foodbank administration tasks being carried out by volunteers and our dedicated Foodbank Administrator being then able to focus more on signposting and volunteering within Foodbank.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 24 July 2014.

Recruitment and appointment of new trustees

1. Trustees are welcome to invite people known to them to consider being a Trustee, generally those who are in positions of authority and responsibility within the church network within Smethwick;
2. Interested parties meet with the Chair of trustees to prepare a submission for Trustees. The Chair does not exercise a view;
3. A digest is prepared for Trustees who are invited to vote on the Trustee proposed;
4. New Trustees are welcomed to the board of Trustees and their details sent to the Charity Commission.

Induction and training of new trustees

1. New Trustees are cleared for Safeguarding purposes;
2. New Trustees are introduced to the lead staff of Smethwick CAN and their new colleague trustees;
3. New Trustees are provided with copies of the policies;
4. New Trustees are invited to take a particular interest in a part of Smethwick CAN and get to know it in detail.

SMETHWICK CHURCH ACTION NETWORK (REGISTERED NUMBER: CE002343)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE002343 (England and Wales)


Registered Charity number
1157993

Registered office
Holy Trinity Community Office
Church Hill Street
Smethwick
West Midlands
B67 7AH

Trustees
Rev D R Gould
Mr J Lynch
Rev N M Ross
Mrs W Dyke
Mrs K J Peniket
Rev J R Crewes
Mrs J Cannings
Rev P Spence (resigned 31.3.22)
Rev S J Bentham

Independent Examiner
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Approved by order of the board of trustees on 19.7.22 and signed on its behalf by:


.....
Rev D R Gould - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SMETHWICK CHURCH ACTION NETWORK**

Independent examiner's report to the trustees of Smethwick Church Action Network ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

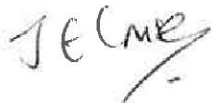
Having satisfied myself that the accounts of the Charity are not required to be audited under the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Cruse
ACA, FCCA, BSc (Econ) Hons
J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Date: 19/07/2022

SMETHWICK CHURCH ACTION NETWORK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,120	67,159	140,279	202,482
EXPENDITURE ON					
Charitable activities					
Charitable activities		87,076	63,071	150,147	145,232
Support costs		14,358	2,642	17,000	15,605
Governance costs		3,096	-	3,096	4,500
Total		104,530	65,713	170,243	165,337
NET INCOME/(EXPENDITURE)		(31,410)	1,446	(29,964)	37,145
Transfers between funds	7	19,007	(19,007)	-	-
Net movement in funds		(12,403)	(17,561)	(29,964)	37,145
RECONCILIATION OF FUNDS					
Total funds brought forward		44,482	35,536	80,018	42,873
TOTAL FUNDS CARRIED FORWARD		32,079	17,975	50,054	80,018

The notes form part of these financial statements

SMETHWICK CHURCH ACTION NETWORK (REGISTERED NUMBER: CE002343)

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	6,926	1,075	8,001	470
CURRENT ASSETS					
Cash at bank and in hand		30,720	16,902	47,622	82,313
CREDITORS					
Amounts falling due within one year	6	(5,569)	-	(5,569)	(2,765)
NET CURRENT ASSETS		<u>25,151</u>	<u>16,902</u>	<u>42,053</u>	<u>79,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,077</u>	<u>17,977</u>	<u>50,054</u>	<u>80,018</u>
NET ASSETS		<u>32,077</u>	<u>17,977</u>	<u>50,054</u>	<u>80,018</u>
FUNDS	7				
Unrestricted funds				32,077	44,482
Restricted funds				<u>17,977</u>	<u>35,536</u>
TOTAL FUNDS				<u>50,054</u>	<u>80,018</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19.7.22
and were signed on its behalf by:



Rev D R Gould - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- at varying rates on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

OPERATING LEASE COMMITMENTS

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

GOVERNMENT GRANTS

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

SMETHWICK CHURCH ACTION NETWORK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examiners fees	1,800	1,800
Auditors' remuneration for non audit work	1,296	2,700
Depreciation - owned assets	<u>1,620</u>	<u>347</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 9 (2021: 7).

SMETHWICK CHURCH ACTION NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	-	1,387	449	1,836
Additions	<u>1,518</u>	<u>6,256</u>	<u>1,377</u>	<u>9,151</u>
At 31 March 2022	<u>1,518</u>	<u>7,643</u>	<u>1,826</u>	<u>10,987</u>
DEPRECIATION				
At 1 April 2021	-	918	448	1,366
Charge for year	<u>147</u>	<u>1,330</u>	<u>143</u>	<u>1,620</u>
At 31 March 2022	<u>147</u>	<u>2,248</u>	<u>591</u>	<u>2,986</u>
NET BOOK VALUE				
At 31 March 2022	<u>1,371</u>	<u>5,395</u>	<u>1,235</u>	<u>8,001</u>
At 31 March 2021	<u>-</u>	<u>469</u>	<u>1</u>	<u>470</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	-	965
Other creditors	155	-
Credit card	3,614	-
Accrued expenses	<u>1,800</u>	<u>1,800</u>
	<u>5,569</u>	<u>2,765</u>

SMETHWICK CHURCH ACTION NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	23,913	(19,631)	23,083	27,365
Peaced Together	2,000	(2,000)	-	-
ChangeSpaces (Action City Fund)	3,161	(3,161)	-	-
Sandwell MBC Foodbank	12,471	(12,468)	(3)	-
Christmas Meal	1,300	-	(1,300)	-
Community Sponsorship	500	1,628	(2,128)	-
Faithful Neighbourhoods	1,137	(492)	(645)	-
Pantry Membership	-	4,712	-	4,712
	44,482	(31,412)	19,007	32,077
Restricted funds				
Epic Fund	15,345	(13,545)	-	1,800
Trussell Trust	56	8,274	(8,330)	-
Catalyst Social Action Fund	3,661	-	(3,661)	-
CCLORS Life Connect Grant	4,687	(4,687)	-	-
Covid 19 Response	754	(631)	-	123
Grantham Yorke	1,076	1,655	(2,731)	-
Heart of England (Co-op Pantry)	1,270	(1,170)	(100)	-
Homeless and Family Support	4,684	-	(4,684)	-
SCVO Vision Community Bakery	1,708	(1,100)	-	608
Trussell Trust Emergency	2,295	(2,295)	-	-
Furlough Reimbursement	-	428	(428)	-
All Churches Trust	-	7,701	-	7,701
Trussell Trust (Strategic Facilities Grant)	-	2,250	-	2,250
VINCI UK Foundation	-	2,875	-	2,875
Action Against Hunger	-	1,693	(1,532)	161
Community Sponsorship	-	-	2,128	2,128
Faithful Neighbourhoods	-	-	328	328
Sandwell MBC Foodbank	-	-	3	3
	35,536	1,448	(19,007)	17,977
TOTAL FUNDS	80,018	(29,964)	-	50,054

SMETHWICK CHURCH ACTION NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,893	(34,524)	(19,631)
Peaced Together	-	(2,000)	(2,000)
ChangeSpaces (Action City Fund)	-	(3,161)	(3,161)
Sandwell MBC Foodbank	46,769	(59,237)	(12,468)
Community Sponsorship	2,000	(372)	1,628
Faithful Neighbourhoods	518	(1,010)	(492)
Pantry Membership	8,940	(4,228)	4,712
	73,120	(104,532)	(31,412)
Restricted funds			
Epic Fund	-	(13,545)	(13,545)
Trussell Trust	11,963	(3,689)	8,274
CCLORS Life Connect Grant	-	(4,687)	(4,687)
Covid 19 Response	-	(631)	(631)
Grantham Yorke	2,000	(345)	1,655
Heart of England (Co-op Pantry)	-	(1,170)	(1,170)
SCVO Vision Community Bakery	-	(1,100)	(1,100)
Trussell Trust Emergency	-	(2,295)	(2,295)
Furlough Reimbursement	2,436	(2,008)	428
All Churches Trust	13,700	(5,999)	7,701
Trussell Trust (Strategic Facilities Grant)	13,020	(10,770)	2,250
VINCI UK Foundation	3,000	(125)	2,875
Action Against Hunger	20,000	(18,307)	1,693
Local Giving Magic Grants	500	(500)	-
Trussell Trust Volunteer Development Grant	540	(540)	-
	67,159	(65,711)	1,448
TOTAL FUNDS	140,279	(170,243)	(29,964)

SMETHWICK CHURCH ACTION NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	9,625	14,288	23,913
Creative English	1,093	(1,093)	-
Peaced Together	2,000	-	2,000
ChangeSpaces (Action City Fund)	3,329	(168)	3,161
Sandwell MBC Foodbank	4,370	8,101	12,471
Christmas Meal	-	1,300	1,300
Community Sponsorship	-	500	500
Faithful Neighbourhoods	-	1,137	1,137
	<u>20,417</u>	<u>24,065</u>	<u>44,482</u>
Restricted funds			
Epic Fund	9,201	6,144	15,345
Trussell Trust	5,830	(5,774)	56
Pantry Membership	3,764	(3,764)	-
Catalyst Social Action Fund	3,661	-	3,661
CCLORS Life Connect Grant	-	4,687	4,687
Covid 19 Response	-	754	754
Grantham Yorke	-	1,076	1,076
Heart of England (Co-op Pantry)	-	1,270	1,270
Homeless and Family Support	-	4,684	4,684
SCVO Vision Community Bakery	-	1,708	1,708
Trussell Trust Emergency	-	2,295	2,295
	<u>22,456</u>	<u>13,080</u>	<u>35,536</u>
TOTAL FUNDS	<u><u>42,873</u></u>	<u><u>37,145</u></u>	<u><u>80,018</u></u>

SMETHWICK CHURCH ACTION NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,309	(25,021)	14,288
Creative English	-	(1,093)	(1,093)
ChangeSpaces (Action City Fund)	2,850	(3,018)	(168)
Sandwell MBC Foodbank	56,143	(48,042)	8,101
Christmas Meal	650	650	1,300
Community Sponsorship	500	-	500
Faithful Neighbourhoods	1,552	(415)	1,137
	101,004	(76,939)	24,065
Restricted funds			
Epic Fund	41,181	(35,037)	6,144
Trussell Trust	7,154	(12,928)	(5,774)
Pantry Membership	8,884	(12,648)	(3,764)
CCLORS Life Connect Grant	10,588	(5,901)	4,687
Covid 19 Response	8,936	(8,182)	754
Grantham Yorke	2,000	(924)	1,076
Heart of England (Co-op Pantry)	3,000	(1,730)	1,270
Homeless and Family Support	5,560	(876)	4,684
SCVO Vision Community Bakery	4,460	(2,752)	1,708
SCVO Vision Covid Capacity	2,428	(2,428)	-
Trussell Trust Emergency	4,869	(2,574)	2,295
Trussell Trust Emergency	2,418	(2,418)	-
	101,478	(88,398)	13,080
TOTAL FUNDS	202,482	(165,337)	37,145

Unrestricted - General Fund

This fund represents the free funds of the charity that are not designated for particular purpose.

Unrestricted Designated - Pantry Membership

This fund represents money paid weekly by Pantry members which is then fed back into Pantry funds as traded income.

Restricted - Epic Fund

This funding is a grant from Sandwell Council for Voluntary Organisations (SCVO) and Esme Fairbairn to develop a co-ordinated approach across Smethwick to reduce Food Poverty whilst also creating food related activities that build a sense of community and encourage future social enterprise and/or community owned businesses.

7. MOVEMENT IN FUNDS - continued

Restricted - Covid-19 Response

This grant was part of the UK Governments response to Covid-19 and was used to support the additional demands placed on our services.

Restricted - SCVO Vision Community Bakery

This grant from SCVO is being used to set up a Community Bakery in partnership with Bearwood Community Hub and Mothership.

Restricted - All Churches Trust

This funding is a grant provided under the Hope Beyond programme to enable churches and Christian charities to meet the challenging needs within their communities as a result of the Covid-19 pandemic.

Restricted - Trussell Trust (Strategic Facilities Grant)

This funding is a grant towards the cost of premises rental and Foodbank shelving.

Restricted - VINCI UK Foundation

This funding is a grant towards the purchase of laptops and lockable cupboards.

Restricted - Action Against Hunger

This funding is a grant to support 4 food projects and build sustainable food poverty responses during the Covid-19 pandemic.

Restricted - Faithful Neighbourhoods

These are allocated funds specifically to provide practical support around Covid-19 adaptations that allow Smethwick Foodbank to provide a safer service during the pandemic.

Restricted - Sandwell MBC Foodbank

This fund is donations that are specifically requested to only support the purchasing of food for use within our foodbank project.

Restricted - Community Sponsorship

This fund is for supporting families from overseas and receiving support from a Community Sponsorship Group with issues such as housing, education, health etc.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

9. ULTIMATE CONTROLLING PARTY

The charity is under the control of the trustees.