

# Deal Area Foodbank & Pantry

England & Wales · Charity number 1158590

## Details

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**Other names** DEAL AREA EMERGENCY FOODBANK, DAEF

**Status** Registered

**Legal form** CIO

**Registered** 2014-09-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit C/4  
Deal Enterprise Centre  
Western Road  
Deal  
CT14 6PJ

**Phone** 01304728428

**Email** [info@dealarea.foodbank.org.uk](mailto:info@dealarea.foodbank.org.uk)

**Website** [dealarea.foodbank.org.uk](http://dealarea.foodbank.org.uk)

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY IN THE DEAL AREA IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING EMERGENCY FOOD SUPPLIES TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

**Activities:** Deal Area Foodbank & Pantry provides emergency food aid to individuals and families located in Deal and the surrounding villages including Sandwich & Aylsham. Donated food is taken to a warehouse for storage and stock control measures. Clients attend local distribution points to exchange a voucher issued by one of over 30 agencies and partner organisations for a 3 day emergency supply of food.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Kent

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £191,840 | £321,441    | -      | -         |
| 2024-03-31 | £310,772 | £246,074    | -      | -         |
| 2023-03-31 | £296,103 | £239,492    | -      | -         |
| 2022-03-31 | £201,131 | £125,338    | -      | -         |
| 2021-03-31 | £237,511 | £145,132    | -      | -         |

## Trustees

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| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>CHRISTOPHER STRINGER</b> | Chair | 2022-11-21 |
| Paul Green                  |       | 2021-05-20 |
| Theti Angelika Doggett      |       | 2021-05-20 |

## Linked charities

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- DEAL AREA EMERGENCY FOODBANK (1158590-1)

**Deal Area Foodbank & Pantry**

England & Wales - Charity number 1158590

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# Accounts

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**Charity number: 1158590**

**Deal Area Foodbank and Pantry**  
(formerly Deal Area Emergency Foodbank)

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2025**

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## Reference and administrative details

### Trustees

C Stringer

A Doggett

P Green

S Hatfield (appointed 30 September 2025)

JE Morley (appointed 30 September 2025)

G Pinwill (appointed 30 September 2025)

A Price (appointed 30 September 2025)

B Tritton (appointed 30 September 2025)

E McCaughan (appointed 26 April 2024, resigned 11 April 2025)

J Thompson (resigned 4 October 2024)

### Charity registered number

1158590

### Principal office

Unit C4, Enterprise Business Centre

Western Road

Deal

Kent

CT14 6PJ

### Independent examiner

S N Miles FCCA

Kreston Reeves LLP

37 St Margaret's Street

Canterbury

CT1 2TU

### Bankers

HSBC

41 Sandgate Road

Folkestone

CT20 1SA

## **Trustees' report for the year ended 31 March 2025**

The Trustees present their annual report together with the financial statements of the Charity for the year to 31 March 2025.

On 26 April 2024 the Trustees agreed to change the name of the Charity from Deal Area Emergency Foodbank to Deal Area Foodbank and Pantry.

### **Policies and objectives**

The objects of the Charity are the prevention and relief of poverty in the Deal area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

### **Activities for achieving objectives**

The Charity achieves its objectives through operating foodbank outlets throughout the Deal, Aylesham and Sandwich areas and a pantry in Deal. In setting our objectives and planning our activities for the period, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

### **Achievements and performance - review of activities**

In June 2024 we opened Deal Pantry as a franchisee of Your Local Pantry. This provides subsidised food to members who have signed up, and is intended to address medium-term food poverty rather than the emergency support which is the focus of our foodbanks. The membership has built up gradually over the course of the year and had reached 83 by March 2025, with around 50 visits each week. The total number of visits during the year was 1,327.

Despite the number of beneficiaries who have transferred to the pantry, the number of foodbank vouchers fulfilled rose substantially from 1,036 to 1,432, reflecting the ongoing cost of living crisis. We continue to provide foodbank support through distribution centres in Deal, through a mobile foodbank van in Aylesham, and by home delivery to other parts of our area.

The effect of the opening of the Pantry and the growth in foodbank use has been to increase the total number of support contacts in the year from 1,036 to 2,763.

We collect donated food from supermarkets and other essential shops, from schools and community groups, from churches, businesses and individuals. Total donations of ambient food and household essentials were 30.2 tonnes (2024: 32.1 tonnes). In addition, we received donations of fresh food from businesses of approximately 2 tonnes. The total food distributed either directly to beneficiaries or to other organisations providing food support was 36.7 tonnes (2024: 32.2 tonnes).

Because of declining supply of donated food and increased demand, we have for the first time had to buy significant quantities of food as well as fresh food. We bought 5.2 tonnes of ambient food and household essentials (2024: 0.1 tonnes) as well as an estimated 5 tonnes of fresh food, at a total cost of £11,203. This has been funded both from financial donations received and from Household Support Fund grant funding. In addition, we spent £14,447 on direct purchases of stock for the pantry which is partly funded by payments from members when they visit (£6,690).

Since January 2022, Dover District Council has been providing grants to enable local charities to make household support grants, recognising that we are in contact with people who need such support. We received £27,000 during the year to add to the £71,376 unspent from the previous year, and have spent £97,955 from this fund, so that there is only £422 carried forward at 31 March 2025. This has changed the dynamic of our work, enabling us to be more holistic in the way that we support people.

Since November 2022, we have partnered with Citizens Advice Dover and Deal for them to provide an adviser at each session of our distribution centres in Deal, funded by a grant from Trussell Trust. This has also changed the dynamics of our work, meaning that support to tackle the root causes of people's food crisis is readily accessible.

The work is carried out by a small central staff team supported by a large team of volunteers in the warehouse, distribution outlets and driving vehicles. We thank the staff and volunteer teams for all their hard work which enables us to deliver the support which our beneficiaries need so much, and for their flexibility in ever-changing circumstances.

### **Financial review**

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Reserves policy**

The Trustees aim to have unrestricted reserves at a minimum level of 6 months' unrestricted expenditure. This level was achieved and maintained during the year.

The Trustees have been advised by our landlord that we will need to move out of our warehouse and office premises. Possible alternative premises have been identified, and the Trustees have designated £100,000 of the unrestricted reserves for the likely costs of fitting out the new premises and moving.

The Trustees have also designated £15,000 of the unrestricted reserves for the expected costs of running the new mobile food van for three years.

## **Structure, governance and management**

### **Constitution**

The Charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission with a new constitution on 16 September 2014.

### **Methods of appointment or election of Trustees**

The Charity is managed by a committee of Trustees who are appointed at Trustee meetings.

### **Future developments**

We expect the number of visits to the Pantry each week to continue to grow slowly; with a full year of activity and the level at the start of the year, this is likely to mean more than 3,000 visits in the coming year. The number of foodbank vouchers is expected to remain similar to the current year.

### **Statement of Trustees' responsibilities**

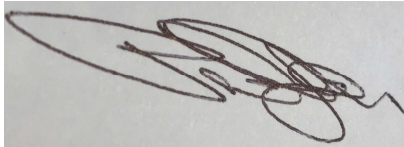
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the members of the Board of Trustees on 6 November 2025



**P Green**  
Trustee

## **Independent examiner's report for the year ended 31 March 2025**

### **Independent examiner's report to the Trustees of Deal Area Emergency Foodbank ("the Charity")**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

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

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

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

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Date: 6 November 2025

S N Miles FCCA  
Kreston Reeves LLP  
Canterbury

## Statement of financial activities

for the year ended 31 March 2025

|  | Note | Unrestricted funds<br>2025<br>£ | Restricted funds<br>2025<br>£ | Total funds<br>2025<br>£ | Unrestricted funds<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total funds<br>2024<br>£ |
|--|------|---------------------------------|-------------------------------|--------------------------|---------------------------------|-------------------------------|--------------------------|
| <b>Income from:</b>  |      |                                 |                               |                          |                                 |                               |                          |
| Donations and legacies:  |      |                                 |                               |                          |                                 |                               |                          |
| Donations - groceries  | 1(c) | 84,808                          | -                             | 84,808                   | 86,458                          | -                             | 86,458                   |
| Donations - financial  |      | 48,773                          | 8,842                         | 57,615                   | 61,016                          | 2,577                         | 63,593                   |
| Grants   |      | -                               | 44,555                        | 44,555                   | -                               | 155,912                       | 155,912                  |
| Investments - bank interest  |      | 4,862                           | -                             | 4,862                    | 4,809                           | -                             | 4,809                    |
| <b>Total income</b>  |      | <b>138,443</b>                  | <b>53,397</b>                 | <b>191,840</b>           | <b>152,283</b>                  | <b>158,489</b>                | <b>310,772</b>           |
| <b>Expenditure on:</b>   |      |                                 |                               |                          |                                 |                               |                          |
| Charitable activities  |      | 191,873                         | 127,818                       | 319,691                  | 168,294                         | 76,180                        | 244,474                  |
| Governance costs   |      | 1,750                           | -                             | 1,750                    | 1,600                           | -                             | 1,600                    |
| <b>Total expenditure</b>   | 3    | <b>193,623</b>                  | <b>127,818</b>                | <b>321,441</b>           | <b>169,894</b>                  | <b>76,180</b>                 | <b>246,074</b>           |
| Transfers between funds  | 8    | 13,293                          | (13,293)                      | -                        | 21,098                          | (21,098)                      | -                        |
| <b>Net income/(expenditure) before other recognised gains and losses</b> | 2    | <b>(41,887)</b>                 | <b>(87,714)</b>               | <b>(129,601)</b>         | <b>3,487</b>                    | <b>61,211</b>                 | <b>64,698</b>            |
| Reconciliation of funds  |      |                                 |                               |                          |                                 |                               |                          |
| Total funds at start of year   |      | 306,599                         | 104,171                       | 410,770                  | 303,112                         | 42,960                        | 346,072                  |
| Net movement in funds  |      | (41,887)                        | (87,714)                      | (129,601)                | 3,487                           | 61,211                        | 64,698                   |
| Total funds at end of year   |      | <b>264,712</b>                  | <b>16,457</b>                 | <b>281,169</b>           | <b>306,599</b>                  | <b>104,171</b>                | <b>410,770</b>           |

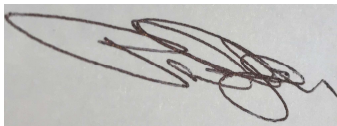
## Balance sheet

as at 31 March 2025

|   | Note | 2025<br>£ | 2025<br>£             | 2024<br>£ | 2024<br>£             |
|---|------|-----------|-----------------------|-----------|-----------------------|
| <b>Fixed assets</b>                                   |      |           |                       |           |                       |
| Tangible assets                                       | 5    |           | 46,217                |           | 57,218                |
|   |      |           | <u>46,217</u>         |           | <u>57,218</u>         |
| <b>Current assets</b>                                 |      |           |                       |           |                       |
| Stocks  |      |           | 18,060                |           | 21,075                |
| Debtors   | 6    |           | 4,701                 |           | 5,637                 |
| Cash at bank and in hand                              |      |           | 216,317               |           | 336,212               |
|   |      |           | <u>239,078</u>        |           | <u>362,924</u>        |
| <b>Creditors: amounts falling due within one year</b> | 7    |           | <u>(4,126)</u>        |           | <u>(9,372)</u>        |
| <b>Net current assets</b>                             |      |           | <b>234,952</b>        |           | <b>353,552</b>        |
| <b>Total net assets</b>                               |      |           | <b><u>281,169</u></b> |           | <b><u>410,770</u></b> |
| <b>Charity funds</b>                                  |      |           |                       |           |                       |
| Restricted funds                                      | 8    |           | 16,457                |           | 104,171               |
| Unrestricted funds                                    | 8    |           | 264,712               |           | 306,599               |
|   |      |           | <u>281,169</u>        |           | <u>410,770</u>        |

The notes of pages 6 to 10 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 6 November 2025 and signed on their behalf by:



**P Green**  
Trustee

## Notes to the financial statements

for the year ended 31 March 2025

### 1 Accounting policies

#### (a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deal Area Emergency Foodbank 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 relevant accounting policy.

#### (b) Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### (c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and it is included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. The value of donated groceries is based on guidelines published by Tesco. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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 received or receivable from the institution with whom the funds are deposited.

#### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits to a third party, it is probable that a transfer of economic benefits will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of any irrecoverable VAT.

#### (e) Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost, including the cost of bringing them into their intended working condition. After recognition, they are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, on a straight line basis over their expected useful lives on the following bases:

|                        |                                   |
|------------------------|-----------------------------------|
| Leasehold properties   | 10% or period of lease if shorter |
| Motor vehicles         | 20% or 25%                        |
| Fixtures and equipment | 25% or 33%                        |

#### (f) Stocks

Stocks are valued at the lower of cost or value on donation and net realisable value after making due allowance for stocks that can no longer be used.

**(g) Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(h) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit or similar account.

**(i) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably. They are recognised at the amount that the Charity anticipates it will pay to settle the debt.

**(j) Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(k) Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(l) Funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the Trustees for specific future purposes or which are tied up in illiquid assets. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted funds are funds which are required to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2 Net income/(expenditure)**

Net income/(expenditure) is stated after charging:

|                                       | 2025         | 2024         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | 14,801       | 14,007       |
| Independent examiner's fees           | <u>1,750</u> | <u>1,600</u> |

During the year, no Trustees received any remuneration or benefits in kind or reimbursement of costs incurred by the Charity (2024: none).

Staff costs were as follows:

|                    | 2025          | 2024          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>72,080</u> | <u>46,312</u> |
|                    | <u>72,080</u> | <u>46,312</u> |

The average number of people employed by the Charity during the year was 5 (2024:3).

The charity operates a flat management structure, and therefore does not consider that any of the staff meet the definition of Key Management Personnel.

No employee received remuneration amounting to more than £60,000 in either year.

### 3 Expenditure

|  | Unrestricted funds | Restricted funds | Total funds    | Unrestricted funds | Restricted funds | Total funds    |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
|  | 2025               | 2025             | 2025           | 2024               | 2024             | 2024           |
|  | £                  | £                | £              | £                  | £                | £              |
| Distribution of donated food (note 1(c)) | 87,823             | -                | 87,823         | 87,269             | -                | 87,269         |
| Staff costs                              | 55,493             | 16,588           | 72,080         | 45,405             | 907              | 46,312         |
| Food purchases                           | 1,249              | 24,401           | 25,650         | -                  | 3,168            | 3,168          |
| Household support grants made            | -                  | 59,045           | 59,045         | -                  | 49,546           | 49,546         |
| Costs relating to other grants           | -                  | 17,568           | 17,568         | 321                | 22,559           | 22,880         |
| Motor vehicle costs                      | 10,107             | -                | 10,107         | 7,468              | -                | 7,468          |
| Warehouse, pantry and premises costs     | 3,195              | 10,217           | 13,413         | 5,471              | -                | 5,471          |
| Office costs                             | 9,568              | -                | 9,568          | 5,765              | -                | 5,765          |
| Legal and professional costs             | 3,394              | -                | 3,394          | 3,140              | -                | 3,140          |
| Volunteer and training costs             | 1,694              | -                | 1,694          | 580                | -                | 580            |
| Depreciation                             | 14,801             | -                | 14,801         | 14,007             | -                | 14,007         |
| Marketing costs                          | 6,300              | -                | 6,300          | 468                | -                | 468            |
|  | <b>193,623</b>     | <b>127,818</b>   | <b>321,441</b> | <b>169,894</b>     | <b>76,180</b>    | <b>246,074</b> |

### 4 Other expenditure

Other expenditure relates to the refund of restricted grants that could not be spent on the purposes for which it was received.

### 5 Tangible fixed assets

|                                  | Leasehold property   | Motor vehicles       | Fixtures & equipment | Total                |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | £                    | £                    | £                    | £                    |
| <b>Cost</b>                      |                      |                      |                      |                      |
| At start of year                 | 23,504               | 59,315               | 25,375               | 108,194              |
| Additions                        | 2,530                | -                    | 1,270                | 3,800                |
| At end of year                   | <u>26,034</u>        | <u>59,315</u>        | <u>26,645</u>        | <u>111,994</u>       |
| <b>Depreciation</b>              |                      |                      |                      |                      |
| At start of year                 | -                    | 34,388               | 16,588               | 50,976               |
| Depreciation charge for the year | 1,969                | 9,380                | 3,452                | 14,801               |
| At end of year                   | <u>1,969</u>         | <u>43,768</u>        | <u>20,040</u>        | <u>65,777</u>        |
| <b>Net book value</b>            |                      |                      |                      |                      |
| At end of year                   | <u><u>24,065</u></u> | <u><u>15,547</u></u> | <u><u>6,605</u></u>  | <u><u>46,217</u></u> |
| At start of year                 | <u><u>23,504</u></u> | <u><u>24,927</u></u> | <u><u>8,787</u></u>  | <u><u>57,218</u></u> |

### 6 Debtors

|                                | 2025                | 2024                |
|--------------------------------|---------------------|---------------------|
|                                | £                   | £                   |
| Gift Aid tax recoverable       | 546                 | 1,105               |
| Other debtors                  | 391                 | 745                 |
| Prepayments and accrued income | <u>3,764</u>        | <u>3,787</u>        |
|                                | <u><u>4,701</u></u> | <u><u>5,637</u></u> |

All debtors fall due within one year.

### 7 Creditors: amounts falling due within one year

|                              | 2025                | 2024                |
|------------------------------|---------------------|---------------------|
|                              | £                   | £                   |
| Taxation and Social Security | 539                 | -                   |
| Other creditors              | 1,454               | 2,111               |
| Accruals and deferred income | <u>2,133</u>        | <u>7,261</u>        |
|                              | <u><u>4,126</u></u> | <u><u>9,372</u></u> |



The new premises fund represents funds set aside to cover the likely costs of fitting out and moving to new premises when the current warehouse and office, where the lease has already expired, are no longer available.

The mobile foodbank running costs fund represents funds set aside to cover the expected costs of running the new mobile foodbank van for three years.

The fixed assets fund represents the book value of fixed assets which are not available as general reserves without damaging the operational viability of the Charity.

## 9 Analysis of net assets between funds

|                               | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Restricted<br/>funds<br/>2025<br/>£</b> | <b>Total funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total funds<br/>2024<br/>£</b> |
|-------------------------------|--|--|-----------------------------------|--|--|-----------------------------------|
| Tangible fixed assets         | <b>46,217</b>                                | -  | <b>46,217</b>                     | 57,218                                       | -  | 57,218                            |
| Current assets                | <b>222,621</b>                               | <b>16,457</b>                              | <b>239,078</b>                    | 258,753                                      | 104,171                                    | 362,924                           |
| Creditors due within one year | <b>(4,126)</b>                               | -  | <b>(4,126)</b>                    | (9,372)                                      | -  | (9,372)                           |
|                               | <b>264,712</b>                               | <b>16,457</b>                              | <b>281,169</b>                    | <b>306,599</b>                               | <b>104,171</b>                             | <b>410,770</b>                    |

## 10 Related party transactions

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at the balance sheet date.

**Deal Area Foodbank & Pantry**

England & Wales - Charity number 1158590

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# Accounts

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**Charity number: 1158590**

**Deal Area Foodbank and Pantry**

(formerly Deal Area Emergency Foodbank)

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2024**

## **Contents**

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## **Reference and administrative details**

### **Trustees**

A Doggett  
P Green  
E McCaughan (appointed 26 April 2024)  
C Stringer  
J Thompson  
G Beechey (resigned 26 May 2023)  
L Mills (resigned 26 May 2023)

### **Charity registered number**

1158590

### **Principal office**

Unit C4, Enterprise Business Centre  
Western Road  
Deal  
Kent  
CT14 6PJ

### **Independent examiner**

S N Miles FCCA  
Kreston Reeves LLP  
Chartered Accountants  
37 St Margaret's Street  
Canterbury  
CT1 2TU

### **Bankers**

HSBC  
41 Sandgate Road  
Folkestone  
CT20 1SA

## **Trustees' report for the year ended 31 March 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2023 to 31 March 2024.

On 26 April 2024 the Trustees agreed to change the name of the Charity from Deal Area Emergency Foodbank to Deal Area Foodbank and Pantry.

### **Policies and objectives**

The objects of the Charity are the prevention and relief of poverty in the Deal area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

### **Activities for achieving objectives**

The Charity achieved its objectives during the year through operating foodbank outlets throughout the Deal, Aylesham and Sandwich areas. In setting our objectives and planning our activities for the period, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

### **Achievements and performance - review of activities**

The year under review has seen a return to more normal levels of activities after the impact of the pandemic in 2020/21 and 2021/22 and of the cost of living crisis in 2022/23. Although the number of foodbank vouchers has fallen by 19% from 2022/23, it is still higher than in any other year since we started in 2012.

During the year, we distributed food parcels in three different ways - through distribution centres in Deal, through a mobile foodbank van in Aylesham, and by home delivery to other parts of our area. We collect donated food from supermarkets and other essential shops, with a limited number resuming in churches, schools and community centres.

During the year, we have provided 1,036 parcels of food (2023: 1,268) supporting 2,989 individuals (2023: 3,676). We received food donations totalling 32,069 kg (2023: 40,721 kg) and distributed 32,179 kg (2023: 39,657) either directly to beneficiaries or to other organisations providing food support.

We have recognised during the year that much of the need for food support in the area is not for emergency support but for medium-term support for people who are struggling rather than in crisis. As a result, in consultation with Your Local Pantry we have planned the opening of a pantry in Deal which aims to provide regular subsidised food to members who have signed up. Funded mainly by a grant of £38,144 from the Global Giving Foundation set up by Cummins, we have leased and fitted out premises in Deal during the year, and the pantry opened in June 2024.

Since November 2022, we have partnered with Citizens Advice Dover and Deal for them to provide an adviser at each session of our distribution centres in Deal, funded by a grant from Trussell Trust. This has also changed the dynamics of our work, meaning that support to tackle the root causes of people's food crisis is readily accessible. We hope to extend this to sessions at the pantry once we can obtain funding for it.

Since January 2022, Dover District Council has been providing grants to enable local charities to make household support grants, recognising that we are in contact with people who need such support. We received £88,570 during the year to add to the £32,266 unspent from the previous year, and have spent £49,459 in grants, giving a carry-forward at 31 March 2024 of £71,377 in a restricted fund. This is required to be used by October 2024; unless there are changes in government policy, we do not expect further grants. This has changed the dynamic of our work, enabling us to be more holistic in the way that we support people.

The work is carried out by a small central staff team supported by a large team of volunteers in the warehouse, distribution outlets and driving vehicles. We thank the staff and volunteer teams for all their hard work which enables us to deliver the support which our beneficiaries need so much, and for their flexibility in ever-changing circumstances. In particular, we thank Sheila Ward who has led the team for 8 years as Foodbank Coordinator until her retirement in March 2024.

### **Financial review**

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Reserves policy**

The Trustees aim to have unrestricted reserves at a minimum level of 6 months' unrestricted expenditure. This level was achieved and maintained during the year.

The Trustees have been advised by our landlord that we will need to move out of our warehouse and office premises. Possible alternative premises have been identified, and the Trustees have designated £100,000 of the unrestricted reserves for the likely costs of fitting out the new premises and moving.

The Trustees have also designated £15,000 of the unrestricted reserves for the expected costs of running the mobile food van for three years.

## **Structure, governance and management**

### **Constitution**

The Charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission with a new constitution on 16 September 2014.

### **Methods of appointment or election of Trustees**

The Charity is managed by a committee of Trustees who are appointed at Trustee meetings.

### **Future developments**

The key objective for 2024/25 is to establish the pantry, adjusting the model in the light of experience and recruiting new members from the community as well as from existing foodbank users. It is likely that numbers of visits to the pantry will overtake numbers of foodbank vouchers fairly quickly. We aim to continue working with Citizens Advice and other local agencies to enable our beneficiaries to access wider support. Alongside other local agencies, we will work with Dover District Council to address the practicalities of the ending of the Household Support Fund.

### **Statement of Trustees' responsibilities**

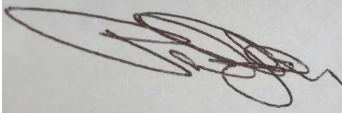
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the members of the Board of Trustees on 21 January 2025



**P Green**  
Trustee

## Independent examiner's report

for the year ended 31 March 2024

### Independent examiner's report to the Trustees of Deal Area Foodbank and Pantry ("the Charity")

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Date: 21 January 2025

S N Miles FCCA  
Kreston Reeves LLP  
Canterbury

## Statement of financial activities

for the year ended 31 March 2024

|  | Note | Unrestricted   | Restricted     | Total funds    | Unrestricted   | Restricted     | Total funds    |       |
|--|------|----------------|----------------|----------------|----------------|----------------|----------------|-------|
|  |      | funds          | funds          |                | funds          | funds          |                | funds |
|  |      | 2024           | 2024           |                | 2024           | 2023           |                | 2023  |
|  |      | £              | £              | £              | £              | £              | £              |       |
| <b>Income from:</b>  |      |                |                |                |                |                |                |       |
| Donations and legacies:                                    |      |                |                |                |                |                |                |       |
| Donations - groceries                                      | 1(c) | 86,458         | -              | 86,458         | 101,605        | -              | 101,605        |       |
| Donations - financial                                      |      | 61,016         | 2,577          | 63,593         | 91,831         | -              | 91,831         |       |
| Grants   |      | -              | 155,912        | 155,912        | 1,000          | 100,899        | 101,899        |       |
| Investments - bank interest                                |      | 4,809          | -              | 4,809          | 768            | -              | 768            |       |
| <b>Total income</b>  |      | <b>152,283</b> | <b>158,489</b> | <b>310,772</b> | <b>195,204</b> | <b>100,899</b> | <b>296,103</b> |       |
| <b>Expenditure on:</b>                                     |      |                |                |                |                |                |                |       |
| Charitable activities                                      | 3    | 169,894        | 76,180         | 246,074        | 161,772        | 77,720         | 239,492        |       |
| <b>Total expenditure</b>                                   |      | <b>169,894</b> | <b>76,180</b>  | <b>246,074</b> | <b>161,772</b> | <b>77,720</b>  | <b>239,492</b> |       |
| Transfers between funds                                    | 7    | 21,098         | (21,098)       | -              | 8,175          | (8,175)        | -              |       |
| <b>Net income before other recognised gains and losses</b> | 2    | <b>3,487</b>   | <b>61,211</b>  | <b>64,698</b>  | <b>41,607</b>  | <b>15,004</b>  | <b>56,611</b>  |       |
| Reconciliation of funds                                    |      |                |                |                |                |                |                |       |
| Total funds at start of year                               |      | 303,112        | 42,960         | 346,072        | 261,505        | 27,956         | 289,461        |       |
| Net movement in funds                                      |      | 3,487          | 61,211         | 64,698         | 41,607         | 15,004         | 56,611         |       |
| Total funds at end of year                                 |      | <b>306,599</b> | <b>104,171</b> | <b>410,770</b> | <b>303,112</b> | <b>42,960</b>  | <b>346,072</b> |       |

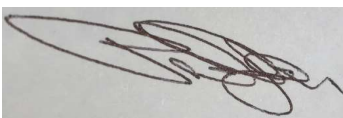
## Balance sheet

as at 31 March 2024

|   | Note | 2024    | 2024           | 2023    | 2023           |
|---|------|---------|----------------|---------|----------------|
|   |      | £       | £              | £       | £              |
| <b>Fixed assets</b>                                   |      |         |                |         |                |
| Tangible assets                                       | 4    |         | 57,218         |         | 44,366         |
|   |      |         | 57,218         |         | 44,366         |
| <b>Current assets</b>                                 |      |         |                |         |                |
| Stocks  |      | 21,075  |                | 21,886  |                |
| Debtors   | 5    | 5,637   |                | 5,200   |                |
| Cash at bank and in hand                              |      | 336,213 |                | 277,390 |                |
|   |      | 362,924 |                | 304,476 |                |
| <b>Creditors: amounts falling due within one year</b> | 6    | (9,372) |                | (2,770) |                |
| <b>Net current assets</b>                             |      |         | 353,552        |         | 301,706        |
| <b>Total net assets</b>                               |      |         | <b>410,770</b> |         | <b>346,072</b> |
| <b>Charity funds</b>                                  |      |         |                |         |                |
| Restricted funds                                      | 7    |         | 104,171        |         | 42,960         |
| Unrestricted funds                                    | 7    |         | 306,599        |         | 303,112        |
|   |      |         | <b>410,770</b> |         | <b>346,072</b> |

The notes of pages 6 to 9 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 21 January 2025 and signed on their behalf by:



**P Green**  
Trustee

## Notes to the financial statements

for the year ended 31 March 2024

### 1 Accounting policies

#### (a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deal Area Emergency Foodbank 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 relevant accounting policy.

#### (b) Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### (c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and it is included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. The value of donated groceries is based on guidelines published by Tesco. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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 received or receivable from the institution with whom the funds are deposited.

#### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits to a third party, it is probable that a transfer of economic benefits will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of any irrecoverable VAT.

#### (e) Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost, including the cost of bringing them into their intended working condition. After recognition, they are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                        |                          |
|------------------------|--------------------------|
| Motor vehicles         | 20% or 25% straight line |
| Fixtures and equipment | 25% straight line        |

#### (f) Stocks

Stocks are valued at the lower of cost or value on donation and net realisable value after making due allowance for stocks that can no longer be used.

#### (g) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### (h) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit or similar account.

**(i) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably. They are recognised at the amount that the Charity anticipates it will pay to settle the debt.

**(j) Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(k) Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(l) Funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the Trustees for specific future purposes or which are tied up in illiquid assets. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted funds are funds which are required to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2 Net income**

Net income is stated after charging:

|                                       | 2024         | 2023         |
|---------------------------------------|--------------|--------------|
|                                       | £            | £            |
| Depreciation of tangible fixed assets | 14,007       | 14,697       |
| Independent examiner's fees           | <u>1,600</u> | <u>1,400</u> |

During the year, no Trustees received any remuneration or benefits in kind (2023: none).

During the year, no Trustees (2023: 1) received reimbursement of costs incurred on behalf of the Charity (2023: £1,203).

Staff costs were as follows:

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | 45,989        | 39,814        |
| Pension costs      | <u>323</u>    | <u>74</u>     |
|                    | <u>46,312</u> | <u>39,888</u> |

The average number of people employed by the Charity during the year was 3 (2023:3).

The Trustees consider Sheila Ward, the Project Coordinator, to be the only person who meets the definition of Key Management Personnel. Her remuneration during the year was £21,226 (2023: £17,199).

No employee received remuneration amounting to more than £60,000 in either year.

**3 Expenditure on charitable activities**

|  | Unrestricted   | Restricted    |                | Unrestricted   | Restricted    |                |
|--|----------------|---------------|----------------|----------------|---------------|----------------|
|  | funds          | funds         | Total funds    | funds          | funds         | Total funds    |
|  | 2024           | 2024          | 2024           | 2023           | 2023          | 2023           |
|  | £              | £             | £              | £              | £             | £              |
| Distribution of donated food (note 1(c)) | 87,269         | -             | 87,269         | 93,729         | -             | 93,729         |
| Staff costs                              | 45,405         | 907           | 46,312         | 35,140         | 4,748         | 39,888         |
| Food purchases                           | -              | 3,168         | 3,168          | -              | 2,633         | 2,633          |
| Household support grants made            | -              | 49,546        | 49,546         | -              | 64,944        | 64,944         |
| Costs relating to other grants           | 321            | 22,559        | 22,880         | -              | 5,036         | 5,036          |
| Motor vehicle costs                      | 7,468          | -             | 7,468          | 8,807          | -             | 8,807          |
| Warehouse and premises costs             | 5,471          | -             | 5,471          | 1,455          | -             | 1,455          |
| Office costs                             | 4,537          | -             | 4,537          | 3,222          | 359           | 3,581          |
| Utilities costs                          | 924            | -             | 924            | 891            | -             | 891            |
| Legal and professional costs             | 3,140          | -             | 3,140          | 2,456          | -             | 2,456          |
| Volunteer and training costs             | 580            | -             | 580            | 208            | -             | 208            |
| Depreciation                             | 14,007         | -             | 14,007         | 14,697         | -             | 14,697         |
| Other costs                              | 772            | -             | 772            | 1,167          | -             | 1,167          |
|  | <u>169,894</u> | <u>76,180</u> | <u>246,074</u> | <u>161,772</u> | <u>77,720</u> | <u>239,492</u> |

#### 4 Tangible fixed assets

|                                  | Land and buildings<br>(under construction) | Motor vehicles | Fixtures & equipment | Total   |
|----------------------------------|--|----------------|----------------------|---------|
|                                  | £  | £              | £                    | £       |
| <b>Cost</b>                      |  |                |                      |         |
| At start of year                 | -  | 59,315         | 22,020               | 81,335  |
| Additions                        | 26,859                                     | -              | -                    | 26,859  |
| At end of year                   | 26,859                                     | 59,315         | 22,020               | 108,194 |
| <b>Depreciation</b>              |  |                |                      |         |
| At start of year                 | -  | 23,009         | 13,960               | 36,969  |
| Depreciation charge for the year | -  | 11,379         | 2,628                | 14,007  |
| At end of year                   | -  | 34,388         | 16,588               | 50,976  |
| <b>Net book value</b>            |  |                |                      |         |
| At end of year                   | 26,859                                     | 24,927         | 5,432                | 57,218  |
| At start of year                 | -  | 36,306         | 8,060                | 44,366  |

#### 5 Debtors

|                                | 2024         | 2023         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Gift Aid tax recoverable       | 1,105        | 686          |
| Other debtors                  | 745          | 289          |
| Prepayments and accrued income | 3,787        | 4,225        |
|                                | <u>5,637</u> | <u>5,200</u> |

All debtors fall due within one year.

#### 6 Creditors: amounts falling due within one year

|                              | 2024         | 2023         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and Social Security | -            | 387          |
| Accruals and deferred income | 9,372        | 2,383        |
|                              | <u>9,372</u> | <u>2,770</u> |

#### 7 Movement in funds

|                                      | Balance at 1 April 2023 | Income  | Expenditure | Transfers | Balance at 31 March 2024 |
|--------------------------------------|-------------------------|---------|-------------|-----------|--------------------------|
|                                      | £                       | £       | £           | £         | £                        |
| <b>Movements for current year</b>    |                         |         |             |           |                          |
| <b>Restricted funds</b>              |                         |         |             |           |                          |
| Household support fund               | 32,266                  | 88,570  | (49,459)    | -         | 71,377                   |
| Winter warmth fund                   | 1,831                   | 1,400   | (924)       | -         | 2,307                    |
| Citizens Advice support fund         | 8,863                   | 14,561  | (12,325)    | -         | 11,099                   |
| Pantry fund                          | -                       | 42,221  | (4,531)     | (21,098)  | 16,592                   |
| Carpets and curtains fund            | -                       | 6,034   | (3,238)     | -         | 2,796                    |
| Warehouse improvement fund           | -                       | 5,703   | (5,703)     | -         | -                        |
|                                      | 42,960                  | 158,489 | (76,180)    | (21,098)  | 104,171                  |
| <b>Unrestricted designated funds</b> |                         |         |             |           |                          |
| New premises fund                    | 100,000                 | -       | -           | -         | 100,000                  |
| Mobile van running costs fund        | 15,000                  | -       | -           | -         | 15,000                   |
| Fixed assets fund                    | 43,552                  | -       | (14,007)    | 27,673    | 57,218                   |
|                                      | 158,552                 | -       | (14,007)    | 27,673    | 172,218                  |
| <b>Unrestricted general fund</b>     | 144,560                 | 152,283 | (155,887)   | (6,575)   | 134,381                  |
| <b>Total unrestricted funds</b>      | 303,112                 | 152,283 | (169,894)   | 21,098    | 306,599                  |
| <b>Total funds</b>                   | 346,072                 | 310,772 | (246,074)   | -         | 410,770                  |

|                                      | Balance at 1<br>April 2022 | Income         | Expenditure      | Transfers      | Balance at<br>31 March<br>2023 |
|--------------------------------------|----------------------------|----------------|------------------|----------------|--------------------------------|
|                                      | £                          | £              | £                | £              | £                              |
| <b>Movements for previous year</b>   |                            |                |                  |                |                                |
| <b>Restricted funds</b>              |                            |                |                  |                |                                |
| Household support fund               | 24,964                     | 82,000         | (66,523)         | (8,175)        | 32,266                         |
| Winter warmth fund                   | -                          | 5,000          | (3,169)          | -              | 1,831                          |
| Citizens Advice support fund         | -                          | 13,899         | (5,036)          | -              | 8,863                          |
| Coronavirus funds                    | 2,992                      | -              | (2,992)          | -              | -                              |
|                                      | <u>27,956</u>              | <u>100,899</u> | <u>(77,720)</u>  | <u>(8,175)</u> | <u>42,960</u>                  |
| <b>Unrestricted designated funds</b> |                            |                |                  |                |                                |
| New premises fund                    | 100,000                    | -              | -                | -              | 100,000                        |
| Mobile van running costs fund        | 15,000                     | -              | -                | -              | 15,000                         |
| Fixed assets fund                    | 50,074                     | -              | (14,697)         | 8,175          | 43,552                         |
|                                      | <u>165,074</u>             | <u>-</u>       | <u>(14,697)</u>  | <u>8,175</u>   | <u>158,552</u>                 |
| <b>Unrestricted general fund</b>     | <u>96,431</u>              | <u>195,204</u> | <u>(147,075)</u> | <u>-</u>       | <u>144,560</u>                 |
| <b>Total unrestricted funds</b>      | <u>261,505</u>             | <u>195,204</u> | <u>(161,772)</u> | <u>8,175</u>   | <u>303,112</u>                 |
| <b>Total funds</b>                   | <u>289,461</u>             | <u>296,103</u> | <u>(239,492)</u> | <u>-</u>       | <u>346,072</u>                 |

The Household Support Fund represents grants received from Dover District Council to provide household support grants for people who are struggling financially.

The Winter Warmth Fund represents grants received from several sources to help people to keep warm during winter.

The Citizens Advice Support Fund represents a grant received from Trussell Trust to enable us to pay for an adviser from Citizens Advice to be available at our distribution centres.

The Pantry Fund represents grants received to enable the opening and running of a pantry in Deal. During the year a transfer of £21,098 was made from this restricted fund to the designated Fixed assets fund, as the restriction was deemed to have ended following the purchase of assets to be used in the new pantry.

The Carpets and Curtains fund represents a grant received from Dover District Council to fund purchase of carpets and curtains for those in need of those items.

The Warehouse Improvement fund represents a grant received from Global Giving for a specific improvement project.

The Coronavirus Fund represent grants received from Dover District Council and Trussell Trust to cover additional costs related to the Coronavirus pandemic.

The new premises fund represents funds set aside to cover the likely costs of fitting out and moving to new premises when the current warehouse and office lease expires. The lease has been extended because the provision of alternative premises has fallen through, but the need remains.

The mobile foodbank running costs fund represents funds set aside to cover the expected costs of running the mobile foodbank van for three years.

The fixed assets fund represents the book value of fixed assets which are not available as general reserves without damaging the operational viability of the Charity. £21,098 was transferred to this fund from the restricted Pantry fund, and £6,575 was transferred to this fund from unrestricted general funds, to cover Pantry additions purchased during the year of £27,673.

The Coronavirus fund in the previous year represented grants received from Trussell Trust to cover additional costs related to the Coronavirus pandemic.

## 8 Analysis of net assets between funds

|                               | Unrestricted<br>funds<br>2024 | Restricted<br>funds<br>2024 | Total funds<br>2024 | Unrestricted<br>funds<br>2023 | Restricted<br>funds<br>2023 | Total funds<br>2023 |
|-------------------------------|-------------------------------|-----------------------------|---------------------|-------------------------------|-----------------------------|---------------------|
|                               | £                             | £                           | £                   | £                             | £                           | £                   |
| Tangible fixed assets         | 57,218                        | -                           | 57,218              | 44,366                        | -                           | 44,366              |
| Current assets                | 258,753                       | 104,171                     | 362,924             | 261,516                       | 42,960                      | 304,476             |
| Creditors due within one year | (9,372)                       | -                           | (9,372)             | (2,770)                       | -                           | (2,770)             |
|                               | <u>306,599</u>                | <u>104,171</u>              | <u>410,770</u>      | <u>303,112</u>                | <u>42,960</u>               | <u>346,072</u>      |

## 9 Related party transactions

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at the balance sheet date.

**Deal Area Foodbank & Pantry**

England & Wales - Charity number 1158590

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# Accounts

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**Charity number: 1158590**

**Deal Area Emergency Foodbank**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2023**

# Deal Area Emergency Foodbank

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## **Reference and administrative details**

### **Trustees**

A Doggett

P Green

C Stringer (appointed 21 November 2022)

J Thompson (appointed 21 November 2022)

G Beechey (resigned 26 May 2023)

J Hutchinson (resigned 30 November 2022)

L Mills (resigned 26 May 2023)

M Parks (resigned 21 July 2022)

### **Charity registered number**

1158590

### **Principal office**

Unit C4, Enterprise Business Centre

Western Road

Deal

Kent

CT14 6PJ

### **Independent examiner**

S N Miles FCCA

Kreston Reeves LLP

Chartered Accountants

37 St Margaret's Street

Canterbury

CT1 2TU

### **Bankers**

HSBC

41 Sandgate Road

Folkestone

CT20 1SA

## **Trustees' report**

### **for the year ended 31 March 2023**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2022 to 31 March 2023.

#### **Policies and objectives**

The objects of the Charity are the prevention and relief of poverty in the Deal area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

#### **Activities for achieving objectives**

The Charity achieves its objectives through operating foodbank outlets throughout the Deal, Aylesham and Sandwich areas. In setting our objectives and planning our activities for the period, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

#### **Achievements and performance - review of activities**

The year under review has been dominated by the effects of the rising cost of living, in particular of rising energy and food prices. This has led to a substantial increase in the demand for food vouchers.

Following the pandemic, we now distribute food parcels in three different ways - through distribution centres in Deal, through a mobile foodbank van in Aylesham and Elvington, and by home delivery to other parts of our area.

Since January 2022, Dover District Council has been providing grants to enable local charities to make household support grants, recognising that we are in contact with people who need such support. £40,000 was received in the previous year and £82,000 in the current year, with £32,266 not yet spent being carried forward as a restricted fund at 31 March 2023. This has changed the dynamic of our work, enabling us to be more holistic in the way that we support people.

The other major development is that we have partnered with Citizens Advice Dover and Deal for them to provide an adviser at each session of our distribution centres in Deal, funded by a grant from Trussell Trust. This has also changed the dynamics of our work, meaning that support to tackle the root causes of people's food crisis is readily accessible.

During the year, we have provided 1,268 parcels of food (2022: 791) supporting 3,676 individuals (2022: 2,326), these figures being 27% higher than in any other year since we started in 2012. We received food donations totalling 40,721 kg (2022: 29,914 kg) and distributed 39,657 kg (2022: 31,088) either directly to beneficiaries or to other organisations providing food support.

Food collections have continued in supermarkets and other essential shops, with a limited number resuming in churches, schools and community centres.

The work is carried out by a small central staff team supported by a large team of volunteers in the warehouse, distribution outlets and driving vehicles. We thank the staff and volunteer teams for all their hard work which enables us to deliver the support which our beneficiaries need so much, and for their flexibility in ever-changing circumstances.

#### **Financial review**

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Reserves policy**

The Trustees aim to have unrestricted reserves at a minimum level of 6 months' unrestricted expenditure. This level was achieved and maintained during the year.

The Trustees have been advised by our landlord that we will need to move out of our warehouse and office premises. Possible alternative premises previously identified are no longer available, and the Trustees continue to explore alternatives; they have designated £100,000 of the unrestricted reserves for the likely costs of fitting out the premises and moving.

The Trustees have also designated £15,000 of the unrestricted reserves for the expected costs of running the new mobile food van for three years.

The Trustees are exploring opening a pantry which is likely to use some of the free reserves.

#### **Structure, governance and management**

##### **Constitution**

The Charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission with a new constitution on 16 September 2014.

### **Methods of appointment or election of Trustees**

The Charity is managed by a committee of Trustees who are appointed at Trustee meetings.

### **Future developments**

The plan for the future is constantly under review in response to changing circumstances and the availability of other forms of support for those in need. The Trustees anticipate that the future will assume a hybrid model of food distribution through our fixed foodbank outlets, through our mobile van, and through home delivery to those for whom those methods are inaccessible, and will explore further methods of distribution. The Trustees are also considering opening a pantry. The Trustees will continue to work with other organisations and charities in the Deal area who provide wider support for those in need.

### **Statement of Trustees' responsibilities**

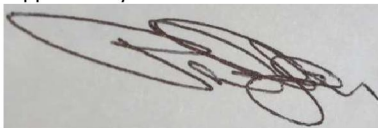
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the members of the Board of Trustees on 19 October 2023



**P Green**  
Trustee

## Independent examiner's report

for the year ended 31 March 2023

### Independent examiner's report to the Trustees of Deal Area Emergency Foodbank ("the Charity")

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Date: 19 October 2023

S N Miles FCCA  
Kreston Reeves LLP  
Canterbury

## Statement of financial activities

for the year ended 31 March 2023

|  | Note | Unrestricted funds<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total funds<br>2023<br>£ | Unrestricted funds<br>2022<br>£ | Restricted funds<br>2022<br>£ | Total funds<br>2022<br>£ |
|--|------|---------------------------------|-------------------------------|--------------------------|---------------------------------|-------------------------------|--------------------------|
| <b>Income from:</b>  |      |                                 |                               |                          |                                 |                               |                          |
| Donations and legacies:  |      |                                 |                               |                          |                                 |                               |                          |
| Donations - groceries  | 1(c) | 101,605                         | -                             | 101,605                  | 52,477                          | -                             | 52,477                   |
| Donations - financial  |      | 91,831                          | -                             | 91,831                   | 87,783                          | -                             | 87,783                   |
| Grants   |      | 1,000                           | 100,899                       | 101,899                  | 847                             | 60,000                        | 60,847                   |
| Investments - bank interest  |      | 768                             | -                             | 768                      | 24                              | -                             | 24                       |
| <b>Total income</b>  |      | <b>195,204</b>                  | <b>100,899</b>                | <b>296,103</b>           | <b>141,131</b>                  | <b>60,000</b>                 | <b>201,131</b>           |
| <b>Expenditure on:</b>   |      |                                 |                               |                          |                                 |                               |                          |
| Charitable activities  | 3    | 161,772                         | 77,720                        | 239,492                  | 107,881                         | 17,457                        | 125,338                  |
| <b>Total expenditure</b>   |      | <b>161,772</b>                  | <b>77,720</b>                 | <b>239,492</b>           | <b>107,881</b>                  | <b>17,457</b>                 | <b>125,338</b>           |
| Transfers between funds  | 7    | 8,175                           | (8,175)                       | -                        | 30,007                          | (30,007)                      | -                        |
| <b>Net income/(expenditure) before other recognised gains and losses</b> | 2    | <b>41,607</b>                   | <b>15,004</b>                 | <b>56,611</b>            | <b>63,257</b>                   | <b>12,536</b>                 | <b>75,793</b>            |
| Reconciliation of funds  |      |                                 |                               |                          |                                 |                               |                          |
| Total funds at start of year   |      | 261,505                         | 27,956                        | 289,461                  | 198,248                         | 15,420                        | 213,668                  |
| Net movement in funds  |      | 41,607                          | 15,004                        | 56,611                   | 63,257                          | 12,536                        | 75,793                   |
| Total funds at end of year   |      | <b>303,112</b>                  | <b>42,960</b>                 | <b>346,072</b>           | <b>261,505</b>                  | <b>27,956</b>                 | <b>289,461</b>           |

## Balance sheet

as at 31 March 2023

|   | Note | 2023<br>£ | 2023<br>£      | 2022<br>£ | 2022<br>£      |
|---|------|-----------|----------------|-----------|----------------|
| <b>Fixed assets</b>                                   |      |           |                |           |                |
| Tangible assets                                       | 4    |           | 44,366         |           | 50,074         |
|   |      |           | 44,366         |           | 50,074         |
| <b>Current assets</b>                                 |      |           |                |           |                |
| Stocks  |      | 21,886    |                | 14,010    |                |
| Debtors   | 5    | 5,200     |                | 5,215     |                |
| Cash at bank and in hand                              |      | 277,390   |                | 222,083   |                |
|   |      | 304,476   |                | 241,308   |                |
| <b>Creditors: amounts falling due within one year</b> | 6    |           | (2,770)        |           | (1,921)        |
| <b>Net current assets</b>                             |      |           | 301,706        |           | 239,387        |
| <b>Total net assets</b>                               |      |           | <b>346,072</b> |           | <b>289,461</b> |
| <b>Charity funds</b>                                  |      |           |                |           |                |
| Restricted funds                                      | 7    |           | 42,960         |           | 27,956         |
| Unrestricted funds                                    | 7    |           | 303,112        |           | 261,505        |
|   |      |           | <b>346,072</b> |           | <b>289,461</b> |

The notes of pages 6 to 10 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19 October 2023 and signed on their behalf by:



**P Green**  
Trustee

## Notes to the financial statements

for the year ended 31 March 2023

### 1 Accounting policies

#### (a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deal Area Emergency Foodbank 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 relevant accounting policy.

#### (b) Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### (c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and it is included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. The value of donated groceries is based on guidelines published by Tesco. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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 received or receivable from the institution with whom the funds are deposited.

#### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits to a third party, it is probable that a transfer of economic benefits will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of any irrecoverable VAT.

#### (e) Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost, including the cost of bringing them into their intended working condition. After recognition, they are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                        |                          |
|------------------------|--------------------------|
| Motor vehicles         | 20% or 25% straight line |
| Fixtures and equipment | 25% straight line        |

#### (f) Stocks

Stocks are valued at the lower of cost or value on donation and net realisable value after making due allowance for stocks that can no longer be used.

**(g) Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(h) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit or similar account.

**(i) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably. They are recognised at the amount that the Charity anticipates it will pay to settle the debt.

**(j) Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(k) Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(l) Funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the Trustees for specific future purposes or which are tied up in illiquid assets. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted funds are funds which are required to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2 Net income/(expenditure)**

Net income/(expenditure) is stated after charging:

|                                       | <b>2023</b>   | 2022  |
|---------------------------------------|---------------|-------|
|                                       | £             | £     |
| Depreciation of tangible fixed assets | <b>14,697</b> | 7,122 |
| Independent examiner's fees           | <b>1,400</b>  | 1,200 |

During the year, no Trustees received any remuneration or benefits in kind (2022: none).

During the year, 1 Trustee received reimbursement of costs incurred on behalf of the Charity totalling £1,203 (2022: £2,262).

Staff costs were as follows:

|                    | <b>2023</b>   | 2022   |
|--------------------|---------------|--------|
|                    | £             | £      |
| Wages and salaries | <b>39,814</b> | 28,592 |
| Pension costs      | <b>74</b>     | -      |

The average number of people employed by the Charity during the year was 3 (2022:3).

The Trustees consider Sheila Ward, the Project Coordinator, to be the only person who meets the definition of Key Management Personnel. Her remuneration during the year was £17,199 (2022: £16,380).

No employee received remuneration amounting to more than £60,000 in either year.

### 3 Expenditure on charitable activities

|  | Unrestricted funds | Restricted funds | Total funds    | Unrestricted funds | Restricted funds | Total funds    |
|--|--------------------|------------------|----------------|--------------------|------------------|----------------|
|  | 2023               | 2023             | 2023           | 2022               | 2022             | 2022           |
|  | £                  | £                | £              | £                  | £                | £              |
| Distribution of donated food (note 1(c)) | 93,729             | -                | 93,729         | 55,724             | -                | 55,724         |
| Staff costs                              | 35,140             | 4,748            | 39,888         | 27,792             | 800              | 28,592         |
| Food purchases                           | -                  | 2,633            | 2,633          | -                  | 2,421            | 2,421          |
| Household support grants made            | -                  | 69,980           | 69,980         | -                  | 14,236           | 14,236         |
| Motor vehicle costs                      | 8,807              | -                | 8,807          | 8,206              | -                | 8,206          |
| Warehouse and premises costs             | 1,455              | -                | 1,455          | 1,284              | -                | 1,284          |
| Office costs                             | 3,222              | 359              | 3,581          | 1,616              | -                | 1,616          |
| Utilities costs                          | 891                | -                | 891            | 2,069              | -                | 2,069          |
| Legal and professional costs             | 2,456              | -                | 2,456          | 1,289              | -                | 1,289          |
| Volunteer and training costs             | 208                | -                | 208            | 2,112              | -                | 2,112          |
| Depreciation                             | 14,697             | -                | 14,697         | 7,122              | -                | 7,122          |
| Loss on disposal of fixed assets         | -                  | -                | -              | 540                | -                | 540            |
| Other costs                              | 1,167              | -                | 1,167          | 127                | -                | 127            |
|  | <b>161,772</b>     | <b>77,720</b>    | <b>239,492</b> | <b>107,881</b>     | <b>17,457</b>    | <b>125,338</b> |

### 4 Tangible fixed assets

|                                  | Motor vehicles | Fixtures & equipment | Total         |
|----------------------------------|----------------|----------------------|---------------|
|                                  | £              | £                    | £             |
| <b>Cost</b>                      |                |                      |               |
| At start of year                 | 59,315         | 13,381               | 72,696        |
| Additions                        | -              | 8,989                | 8,989         |
| Disposals                        | -              | (350)                | (350)         |
| At end of year                   | 59,315         | 22,020               | 81,335        |
| <b>Depreciation</b>              |                |                      |               |
| At start of year                 | 10,194         | 12,428               | 22,622        |
| Depreciation charge for the year | 12,815         | 1,882                | 14,697        |
| Disposals                        | -              | (350)                | (350)         |
| At end of year                   | 23,009         | 13,960               | 36,969        |
| <b>Net book value</b>            |                |                      |               |
| At end of year                   | <b>36,306</b>  | <b>8,060</b>         | <b>44,366</b> |
| At start of year                 | 49,121         | 953                  | 50,074        |

### 5 Debtors

|                                | 2023         | 2022         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Gift Aid tax recoverable       | 686          | 1,482        |
| Other debtors                  | 289          | 386          |
| Prepayments and accrued income | 4,225        | 3,347        |
|                                | <b>5,200</b> | <b>5,215</b> |

All debtors fall due within one year.

### 6 Creditors: amounts falling due within one year

|                              | 2023         | 2022         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and Social Security | 387          | 559          |
| Accruals and deferred income | 2,383        | 1,362        |
|                              | <b>2,770</b> | <b>1,921</b> |

## 7 Movement in funds

|                                      | Balance at 1   |                |                  |                 | Balance at     |
|--------------------------------------|----------------|----------------|------------------|-----------------|----------------|
| Movements for current year           | April 2022     | Income         | Expenditure      | Transfers       | 31 March       |
|                                      | £              | £              | £                | £               | 2023           |
|                                      |                |                |                  |                 | £              |
| <b>Restricted funds</b>              |                |                |                  |                 |                |
| Household support fund               | 24,964         | 82,000         | (66,523)         | (8,175)         | 32,266         |
| Winter warmth fund                   | -              | 5,000          | (3,169)          | -               | 1,831          |
| Citizens Advice support fund         | -              | 13,899         | (5,036)          | -               | 8,863          |
| Coronavirus funds                    | 2,992          | -              | (2,992)          | -               | -              |
|                                      | <u>27,956</u>  | <u>100,899</u> | <u>(77,720)</u>  | <u>(8,175)</u>  | <u>42,960</u>  |
| <b>Unrestricted designated funds</b> |                |                |                  |                 |                |
| New premises fund                    | 100,000        | -              | -                | -               | 100,000        |
| Mobile van running costs fund        | 15,000         | -              | -                | -               | 15,000         |
| Fixed assets fund                    | 50,074         | -              | (14,697)         | 8,175           | 43,552         |
|                                      | <u>165,074</u> | <u>-</u>       | <u>(14,697)</u>  | <u>8,175</u>    | <u>158,552</u> |
| <b>Unrestricted general fund</b>     |                |                |                  |                 |                |
|                                      | 96,431         | 195,204        | (147,075)        | -               | 144,560        |
| <b>Total unrestricted funds</b>      | <u>261,505</u> | <u>195,204</u> | <u>(161,772)</u> | <u>8,175</u>    | <u>303,112</u> |
| <b>Total funds</b>                   | <u>289,461</u> | <u>296,103</u> | <u>(239,492)</u> | <u>-</u>        | <u>346,072</u> |
|                                      | Balance at 1   |                |                  |                 | Balance at     |
| Movements for previous year          | April 2021     | Income         | Expenditure      | Transfers       | 2022           |
|                                      | £              | £              | £                | £               | £              |
|                                      |                |                |                  |                 |                |
| <b>Restricted funds</b>              |                |                |                  |                 |                |
| Mobile foodbank van fund             | -              | 20,000         | -                | (20,000)        | -              |
| Other fixed assets funds             | 10,007         | -              | -                | (10,007)        | -              |
| Household support fund               | -              | 40,000         | (15,036)         | -               | 24,964         |
| Coronavirus funds                    | 5,413          | -              | (2,421)          | -               | 2,992          |
|                                      | <u>15,420</u>  | <u>60,000</u>  | <u>(17,457)</u>  | <u>(30,007)</u> | <u>27,956</u>  |
| <b>Unrestricted designated funds</b> |                |                |                  |                 |                |
| New premises fund                    | -              | -              | -                | 100,000         | 100,000        |
| Mobile van running costs fund        | -              | -              | -                | 15,000          | 15,000         |
| Fixed assets fund                    | -              | -              | (7,662)          | 57,736          | 50,074         |
|                                      | <u>-</u>       | <u>-</u>       | <u>(7,662)</u>   | <u>172,736</u>  | <u>165,074</u> |
| <b>Unrestricted general fund</b>     |                |                |                  |                 |                |
|                                      | 198,248        | 141,131        | (100,219)        | (142,729)       | 96,431         |
| <b>Total unrestricted funds</b>      | <u>198,248</u> | <u>141,131</u> | <u>(107,881)</u> | <u>30,007</u>   | <u>261,505</u> |
| <b>Total funds</b>                   | <u>213,668</u> | <u>201,131</u> | <u>(125,338)</u> | <u>-</u>        | <u>289,461</u> |

The Household Support Fund represents grants received from Dover District Council to provide household support grants for people who are struggling financially.

The Winter Warmth Fund represents a grant received from Trussell Trust to provide grants to help people to keep warm during winter.

The Citizens Advice Support Fund represents a grant received from Trussell Trust to enable us to pay for an adviser from Citizens Advice to be available at our distribution centres.

The Coronavirus Fund represent grants received from Dover District Council and Trussell Trust to cover additional costs related to the Coronavirus pandemic.

The new premises fund represents funds set aside to cover the likely costs of fitting out and moving to new premises when the current warehouse and office lease expires. The lease has been extended because the provision of alternative premises has fallen through, but the need remains.

The mobile foodbank running costs fund represents funds set aside to cover the expected costs of running the new mobile foodbank van for three years.

The fixed assets fund represents the book value of fixed assets which are not available as general reserves without damaging the operational viability of the Charity.

The mobile foodbank van fund represented grants received from Trussell Trust and Aylesham & District towards the purchase, conversion and running costs of a mobile foodbank van for the Charity. These are no longer restricted since the funds have been spent on the purpose for which they were given, and were transferred in the previous year to the designated fixed assets fund.

The other fixed assets fund represented grants received towards the purchase of other fixed assets. These are no longer restricted since the funds have been spent on the purpose for which they were given, and were transferred in the previous year to the designated fixed assets fund.

**8 Analysis of net assets between funds**

|                               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total funds<br/>2022<br/>£</b> |
|-------------------------------|--|--|-----------------------------------|--|--|-----------------------------------|
| Tangible fixed assets         | <b>44,366</b>                                | -  | <b>44,366</b>                     | 50,074                                       | -  | 50,074                            |
| Current assets                | <b>261,516</b>                               | <b>42,960</b>                              | <b>304,476</b>                    | 213,352                                      | 27,956                                     | 241,308                           |
| Creditors due within one year | <b>(2,770)</b>                               | -  | <b>(2,770)</b>                    | (1,921)                                      | -  | (1,921)                           |
|                               | <b>303,112</b>                               | <b>42,960</b>                              | <b>346,072</b>                    | 261,505                                      | 27,956                                     | 289,461                           |

**9 Related party transactions**

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at the balance sheet date.

**Deal Area Foodbank & Pantry**

England & Wales - Charity number 1158590

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# Accounts

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**Charity number: 1158590**

**Deal Area Emergency Foodbank**

**Trustees' report and unaudited financial statements**

**for the year ended 31 March 2022**

# Deal Area Emergency Foodbank

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**Reference and administrative details**

**Trustees**

G Beechey (appointed 20 May 2021)  
A Doggett (appointed 20 May 2021)  
P Green (appointed 20 May 2021)  
L Mills (appointed 27 January 2022)  
C Stringer (appointed 21 November 2022)  
J Thompson (appointed 21 November 2022)  
J Hutchinson (resigned 30 November 2022)  
M Parks (resigned 21 July 2022)  
G Patrick (resigned 19 September 2021)

**Charity registered number**

1158590

**Principal office**

Unit C4, Enterprise Business Centre  
Western Road  
Deal  
Kent  
CT14 6PJ

**Independent examiner**

S N Miles FCCA  
Kreston Reeves LLP  
Chartered Accountants  
37 St Margaret's Street  
Canterbury  
CT1 2TU

**Bankers**

HSBC  
41 Sandgate Road  
Folkestone  
CT20 1SA

## Board report for the year ended 31 March 2022

The Board present their report for the year.

2022 has been another year of challenges and change at the Foodbank.

Inflationary increases and difficult economic headwinds across the economy have meant that the demand for our services has never been higher and we are truly grateful to our resilient team for meeting these challenges head-on to improve the lives of those we serve.

We were lucky to be the recipient of several Household Support Grants from Dover District Council, the deployment of which has added another means to support the local community with help in paying their bills, buying essential household goods and other items. To date we have given out £51,262 in payments and equipment to 364 local families.

Like the rest of society, we have been coming out from under the Covid cloud. Restarting operations at two venues in Deal, including the very important meet and greet opportunities, allowed for much-needed (and appreciated) face-to-face chats/discussions and signposting. Sadly, since the closure of the Phoenix Centre, it has not proved possible to operate from a distribution centre in Sandwich. We have continued home deliveries to Sandwich and a small number of other clients.

A new mobile foodbank has begun operating very successfully, enabling people in Aylesham and Elvington who are unable to travel to Deal or any of our distribution points to get access to food and our services. This has been a vital lifeline to those most vulnerable in our community, offering not just essential food but support from our team of volunteers and often much-needed social interaction. We have provided £15,000 as designated reserves within our accounts to cover the running costs of this service for three years.

A grant from the Trussell Trust has enabled us to get dedicated access to a Citizens Advice Bureau advisor for half a day a week, further increasing the depth of our services to the community.

This year has seen further change in our Trustees with Mike Parks and Jill Hutchinson stepping down and the appointment of Linda Mills, Chris Stringer and Jenifer Thompson to provide skills that we identified as missing from our recent Skills audit.

Sadly Jim Sweeney decided to move on from working with us as our warehouse manager, and we are delighted to say that Gary Studley was appointed as his replacement as well as taking the role of Volunteer Co-ordinator from Jeanett Salisbury. Gary had been a volunteer with the foodbank for the last three years and a great supporter of the work that we do.

Of course, we should also thank our local community for their enthusiastic support including donations in kind and in cash from individuals, schools, churches, charities and local businesses, as well as fundraising events and continued amazing goodwill across our area.

In 2021/22 stock donations received were 29,914 kg. Food distributed directly to beneficiaries in food crisis was 18,953 kg, and stock passed on to other organisations who in turn pass it on to their beneficiaries was 12,135 kg. This reflects our capacity to be a channel for food donations to other organisations meeting food need both locally and across a wider area.

The number of vouchers issued has increased from 663 to 791, and is likely to be significantly higher in the next financial year. We expect this upward trend to continue over the coming months, which underlines the urgent need for our services across the local community.

Thank you also to the supermarkets and other shops and businesses who have supported us with food collections, donations and grants.

### Upcoming developments

We are planning to reopen an evening food distribution session to allow us to help more people who are in work and who need support at a time that suits them.

Last year we mentioned a planned relocation of the foodbank from its current home to new premises in Park Avenue, Deal, provided by and with support from Dover District Council. As you would expect with an issue of this importance, progress has been slow and also hampered by serious vandalism at the proposed site. We are working with DDC on this issue and expect a resolution soon. We still have designated reserves of £100,000 to cover the cost of this project.



**Paul Green**

On behalf of the Board

Date: 19 December 2022

## Trustees' report for the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022.

### Policies and objectives

The objects of the Charity are the prevention and relief of poverty in the Deal area in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

### Activities for achieving objectives

The Charity achieves its objectives through operating foodbank outlets throughout the Deal, Aylesham and Sandwich areas. In setting our objectives and planning our activities for the period, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

### Achievements and performance - review of activities

The year under review has again been dominated by the effects of the Coronavirus pandemic, and also by the reduction in Universal Credit in September 2021 and rising energy and food prices in the later part of the year.

We have been one of the few charities in the Deal area which has been able to maintain an uninterrupted service throughout the pandemic. Having moved at the start of the pandemic to a model under which all referrals came direct to our office rather than through an agency and all food distributions were by home delivery, we were able to reopen some of our distribution centres between July and November 2021 and again from March 2022.

We have continued to make home deliveries to those who are unable to get to our foodbank centres, and have also bought and converted a mobile food van to enable us to open mobile centres in remote parts of our area. This has started operation in Aylesham and Elvington from March 2022.

Food collections have continued in supermarkets and other essential shops, with a limited number resuming in churches, schools and community centres.

The work is carried out by a small central staff team supported by a large team of volunteers in the warehouse, distribution outlets and driving vehicles. We thank the staff and volunteer teams for all their hard work which enables us to deliver the support which our beneficiaries need so much, and for their flexibility in ever-changing circumstances.

During the year, we have provided 791 parcels of food (2021: 663) supporting 2,326 individuals (2021: 1,818). We received food donations totalling 29,914 kg (2021: 52,092 kg) and distributed 31,088 kg (2021: 47,550) either directly to beneficiaries or to other organisations providing food support.

In the later part of the year, we received a restricted grant of £40,000 from Dover District Council in order to make household support grants to those in need. By the year end, £15,036 had been spent, leaving £24,964 in reserves to be spent in the next financial year.

### Financial review

#### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Reserves policy

The Trustees aim to have unrestricted reserves at a minimum level of 6 months' unrestricted expenditure. This level was achieved and maintained during the year.

The Trustees have been advised by our landlord that we will need to move out of our warehouse and office premises. Possible alternative premises have been identified, and the Trustees have designated £100,000 of the unrestricted reserves for the likely costs of fitting out the new premises and moving.

The Trustees have also designated £15,000 of the unrestricted reserves for the expected costs of running the new mobile food van for three years.

### Structure, governance and management

#### Constitution

The Charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission with a new constitution on 16 September 2014.

**Methods of appointment or election of Trustees**

The Charity is managed by a committee of Trustees who are appointed at Trustee meetings.

**Future developments**

The plan for the future is constantly under review in response to changing circumstances and the availability of other forms of support for those in need. The Trustees anticipate that the future will assume a hybrid model of food distribution through our fixed foodbank outlets, through our mobile van, and through home delivery to those for whom those methods are inaccessible. The Trustees will continue to work with other organisations and charities in the Deal area who provide wider support for those in need.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' 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 and 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the members of the Board of Trustees on 19 December 2022



**P Green**  
Trustee

**Independent examiner's report  
for the year ended 31 March 2022****Independent examiner's report to the Trustees of Deal Area Emergency Foodbank ("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 Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Date: 20 December 2022

S N Miles FCCA  
Kreston Reeves LLP  
Canterbury

**Statement of financial activities**  
for the year ended 31 March 2022

|  | Note | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total funds<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total funds<br>2021<br>£ |
|--|------|------------------------------------|----------------------------------|--------------------------|------------------------------------|----------------------------------|--------------------------|
| <b>Income from:</b>  |      |                                    |                                  |                          |                                    |                                  |                          |
| Donations and legacies:  |      |                                    |                                  |                          |                                    |                                  |                          |
| Donations - groceries  | 1(c) | 52,477                             | -                                | 52,477                   | 87,621                             | -                                | 87,621                   |
| Donations - financial  |      | 87,783                             | -                                | 87,783                   | 129,223                            | -                                | 129,223                  |
| Grants   |      | 847                                | 60,000                           | 60,847                   | 13,043                             | 7,585                            | 20,628                   |
| Investments - bank interest  |      | 24                                 | -                                | 24                       | 39                                 | -                                | 39                       |
| <b>Total income</b>  |      | <b>141,131</b>                     | <b>60,000</b>                    | <b>201,131</b>           | <b>229,926</b>                     | <b>7,585</b>                     | <b>237,511</b>           |
| <b>Expenditure on:</b>   |      |                                    |                                  |                          |                                    |                                  |                          |
| Charitable activities  | 3    | 107,881                            | 17,457                           | 125,338                  | 134,483                            | 7,449                            | 141,932                  |
| Other expenditure  | 4    | -                                  | -                                | -                        | -                                  | 3,200                            | 3,200                    |
| <b>Total expenditure</b>   |      | <b>107,881</b>                     | <b>17,457</b>                    | <b>125,338</b>           | <b>134,483</b>                     | <b>10,649</b>                    | <b>145,132</b>           |
| Transfers between funds  | 8    | 30,007                             | (30,007)                         | -                        | -                                  | -                                | -                        |
| <b>Net income/(expenditure) before other recognised gains and losses</b> | 2    | <b>63,257</b>                      | <b>12,536</b>                    | <b>75,793</b>            | <b>95,443</b>                      | <b>(3,064)</b>                   | <b>92,379</b>            |
| Reconciliation of funds  |      |                                    |                                  |                          |                                    |                                  |                          |
| Total funds at start of year   |      | 198,248                            | 15,420                           | 213,668                  | 102,805                            | 18,484                           | 121,289                  |
| Net movement in funds  |      | 63,257                             | 12,536                           | 75,793                   | 95,443                             | (3,064)                          | 92,379                   |
| Total funds at end of year   |      | <b>261,505</b>                     | <b>27,956</b>                    | <b>289,461</b>           | <b>198,248</b>                     | <b>15,420</b>                    | <b>213,668</b>           |

**Balance sheet**  
as at 31 March 2022

|   | Note | 2022<br>£ | 2022<br>£             | 2021<br>£ | 2021<br>£             |
|---|------|-----------|-----------------------|-----------|-----------------------|
| <b>Fixed assets</b>                                   |      |           |                       |           |                       |
| Tangible assets                                       | 5    |           | 50,074                |           | 12,763                |
|   |      |           | <u>50,074</u>         |           | <u>12,763</u>         |
| <b>Current assets</b>                                 |      |           |                       |           |                       |
| Stocks  |      |           | 14,010                |           | 17,258                |
| Debtors   | 6    |           | 5,215                 |           | 4,741                 |
| Cash at bank and in hand                              |      |           | 222,083               |           | 180,070               |
|   |      |           | <u>241,308</u>        |           | <u>202,069</u>        |
| <b>Creditors: amounts falling due within one year</b> | 7    |           | <u>(1,921)</u>        |           | <u>(1,164)</u>        |
| <b>Net current assets</b>                             |      |           | <b>239,387</b>        |           | <b>200,905</b>        |
| <b>Total net assets</b>                               |      |           | <b><u>289,461</u></b> |           | <b><u>213,668</u></b> |
| <b>Charity funds</b>                                  |      |           |                       |           |                       |
| Restricted funds                                      | 8    |           | 27,956                |           | 15,420                |
| Unrestricted funds                                    | 8    |           | 261,505               |           | 198,248               |
|   |      |           | <u>289,461</u>        |           | <u>213,668</u>        |

The notes of pages 7 to 10 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19 December 2022 and signed on their behalf by:



**P Green**  
Trustee

Notes to the financial statements  
for the year ended 31 March 2022

## 1 Accounting policies

### (a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deal Area Emergency Foodbank 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 relevant accounting policy.

### (b) Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis of accounting in preparing the financial statements.

### (c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and it is included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are received. The value of donated groceries is based on guidelines published by Tesco. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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 received or receivable from the institution with whom the funds are deposited.

### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits to a third party, it is probable that a transfer of economic benefits will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives as well as any associated support costs.

All expenditure is inclusive of any irrecoverable VAT.

### (e) Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost, including the cost of bringing them into their intended working condition. After recognition, they are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                        |                          |
|------------------------|--------------------------|
| Motor vehicles         | 20% or 25% straight line |
| Fixtures and equipment | 25% straight line        |

### (f) Stocks

Stocks are valued at the lower of cost or value on donation and net realisable value after making due allowance for stocks that can no longer be used.

### (g) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(h) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit or similar account.

**(i) Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the settlement can be estimated reliably. They are recognised at the amount that the Charity anticipates it will pay to settle the debt.

**(j) Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**(k) Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**(l) Funds**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been set aside by the Trustees for specific future purposes or which are tied up in illiquid assets. The aim and use of each designated fund is set out in notes to the financial statements.

Restricted funds are funds which are required to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2 Net income/(expenditure)**

Net income/(expenditure) is stated after charging:

|                                       | 2022<br>£    | 2021<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | 7,122        | 5,384        |
| Independent examiner's fees           | 1,200        | 1,164        |
|                                       | <u>8,322</u> | <u>6,548</u> |

During the year, no Trustees received any remuneration or benefits in kind (2021: none).

During the year, 1 Trustee received reimbursement of costs incurred on behalf of the Charity totalling £2,262 (2021: none).

Staff costs were as follows:

|                    | 2022<br>£     | 2021<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 28,592        | 26,403        |
|                    | <u>28,592</u> | <u>26,403</u> |

The average number of people employed by the Charity during the year was 3 (2021:3).

The Trustees consider Sheila Ward, the Project Coordinator, to be the only person who meets the definition of Key Management Personnel. Her remuneration during the year was £16,380 (2021: £16,380).

No employee received remuneration amounting to more than £60,000 in either year.

**3 Expenditure on charitable activities**

|  | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total funds<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|--------------------------|------------------------------------|----------------------------------|--------------------------|
| Distribution of donated food (note 1(c)) | 55,724                             | -                                | 55,724                   | 93,713                             | -                                | 93,713                   |
| Staff costs                              | 27,792                             | 800                              | 28,592                   | 26,403                             | -                                | 26,403                   |
| Food purchases                           | -                                  | 2,421                            | 2,421                    | 414                                | 1,478                            | 1,892                    |
| Household support grants made            | -                                  | 14,236                           | 14,236                   | -                                  | -                                | -                        |
| Motor vehicle costs                      | 8,206                              | -                                | 8,206                    | 4,771                              | -                                | 4,771                    |
| Warehouse and premises costs             | 1,284                              | -                                | 1,284                    | 1,657                              | 1,328                            | 2,985                    |
| Office costs                             | 1,616                              | -                                | 1,616                    | 1,961                              | 77                               | 2,038                    |
| Utilities costs                          | 2,069                              | -                                | 2,069                    | 1,823                              | -                                | 1,823                    |
| Legal and professional costs             | 1,289                              | -                                | 1,289                    | 1,775                              | -                                | 1,775                    |
| Volunteer and training costs             | 2,112                              | -                                | 2,112                    | 353                                | -                                | 353                      |
| Depreciation                             | 7,122                              | -                                | 7,122                    | 818                                | 4,566                            | 5,384                    |
| Loss on disposal of fixed assets         | 540                                | -                                | 540                      | -                                  | -                                | -                        |
| Other costs                              | 127                                | -                                | 127                      | 795                                | -                                | 795                      |
|  | <u>107,881</u>                     | <u>17,457</u>                    | <u>125,338</u>           | <u>134,483</u>                     | <u>7,449</u>                     | <u>141,932</u>           |

**4 Other expenditure**

Other expenditure relates to the refund of restricted grants that could not be spent on the purposes for which it was received.

**5 Tangible fixed assets**

|                                  | Motor<br>vehicles<br>£ | Fixtures &<br>equipment<br>£ | Total<br>£ |
|----------------------------------|------------------------|------------------------------|------------|
| <b>Cost</b>                      |                        |                              |            |
| At start of year                 | 15,692                 | 13,381                       | 29,073     |
| Additions                        | 45,573                 | -                            | 45,573     |
| Disposals                        | (1,950)                | -                            | (1,950)    |
| At end of year                   | 59,315                 | 13,381                       | 72,696     |
| <b>Depreciation</b>              |                        |                              |            |
| At start of year                 | 5,354                  | 10,956                       | 16,310     |
| Depreciation charge for the year | 5,650                  | 1,472                        | 7,122      |
| Disposals                        | (810)                  | -                            | (810)      |
| At end of year                   | 10,194                 | 12,428                       | 22,622     |
| <b>Net book value</b>            |                        |                              |            |
| At end of year                   | 49,121                 | 953                          | 50,074     |
| At start of year                 | 10,338                 | 2,425                        | 12,763     |

**6 Debtors**

|                                | 2022<br>£    | 2021<br>£    |
|--------------------------------|--------------|--------------|
| Gift Aid tax recoverable       | 1,482        | 1,475        |
| Other debtors                  | 386          | 417          |
| Prepayments and accrued income | 3,347        | 2,849        |
|                                | <u>5,215</u> | <u>4,741</u> |

All debtors fall due within one year.

**7 Creditors: amounts falling due within one year**

|                              | 2022<br>£    | 2021<br>£    |
|------------------------------|--------------|--------------|
| Taxation and Social Security | 559          | -            |
| Accruals and deferred income | 1,362        | 1,164        |
|                              | <u>1,921</u> | <u>1,164</u> |

**8 Movement in funds**

|                                      | Balance at 1<br>April 2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£  | Balance at<br>31 March<br>2022<br>£ |
|--------------------------------------|---------------------------------|----------------|------------------|-----------------|-------------------------------------|
| <b>Movements for current year</b>    |                                 |                |                  |                 |                                     |
| <b>Restricted funds</b>              |                                 |                |                  |                 |                                     |
| Mobile foodbank van fund             | -                               | 20,000         | -                | (20,000)        | -                                   |
| Other fixed assets funds             | 10,007                          | -              | -                | (10,007)        | -                                   |
| Household support fund               | -                               | 40,000         | (15,036)         | -               | 24,964                              |
| Coronavirus funds                    | 5,413                           | -              | (2,421)          | -               | 2,992                               |
|                                      | <u>15,420</u>                   | <u>60,000</u>  | <u>(17,457)</u>  | <u>(30,007)</u> | <u>27,956</u>                       |
| <b>Unrestricted designated funds</b> |                                 |                |                  |                 |                                     |
| New premises fund                    | -                               | -              | -                | 100,000         | 100,000                             |
| Mobile van running costs fund        | -                               | -              | -                | 15,000          | 15,000                              |
| Fixed assets fund                    | -                               | -              | (7,662)          | 57,736          | 50,074                              |
|                                      | -                               | -              | (7,662)          | 172,736         | 165,074                             |
| <b>Unrestricted general fund</b>     | 198,248                         | 141,131        | (100,219)        | (142,729)       | 96,431                              |
| <b>Total unrestricted funds</b>      | <u>198,248</u>                  | <u>141,131</u> | <u>(107,881)</u> | <u>30,007</u>   | <u>261,505</u>                      |
| <b>Total funds</b>                   | <u>213,668</u>                  | <u>201,131</u> | <u>(125,338)</u> | <u>-</u>        | <u>289,461</u>                      |

|                                  | Balance at 1<br>April 2020 | Income                | Expenditure             | Transfers | Balance at<br>31 March<br>2021 |
|----------------------------------|----------------------------|-----------------------|-------------------------|-----------|--------------------------------|
| Movements for previous year      | £                          | £                     | £                       | £         | £                              |
| <b>Restricted funds</b>          |                            |                       |                         |           |                                |
| Mobile foodbank van fund         | -                          | -                     | -                       | -         | -                              |
| Other fixed assets funds         | 15,030                     | -                     | (5,023)                 | -         | 10,007                         |
| Household support fund           | -                          | -                     | -                       | -         | -                              |
| Coronavirus funds                | 3,454                      | 7,585                 | (5,626)                 | -         | 5,413                          |
|                                  | <u>18,484</u>              | <u>7,585</u>          | <u>(10,649)</u>         | <u>-</u>  | <u>15,420</u>                  |
| <b>Unrestricted general fund</b> | <b>102,805</b>             | <b>229,926</b>        | <b>(134,483)</b>        |           | <b>198,248</b>                 |
| <b>Total funds</b>               | <b><u>121,289</u></b>      | <b><u>237,511</u></b> | <b><u>(145,132)</u></b> | <b>-</b>  | <b><u>213,668</u></b>          |

The mobile foodbank van fund represents grants received from Trussell Trust and Aylesham & District towards the purchase, conversion and running costs of a mobile foodbank van for the Charity. These are no longer restricted since the funds have been spent on the purpose for which they were given, and have been transferred to the designated fixed assets fund.

The other fixed assets fund represents grants received towards the purchase of other fixed assets. These are no longer restricted since the funds have been spent on the purpose for which they were given, and have been transferred to the designated fixed assets fund.

The Household Support Fund represents grants received from Dover District Council to provide household support grants for people who are struggling financially.

The Coronavirus Fund represent grants received from Dover District Council and Trussell Trust to cover additional costs related to the Coronavirus pandemic.

The new premises fund represents funds set aside to cover the likely costs of fitting out and moving to new premises when the current warehouse and office lease expires on 31 December 2022.

The mobile foodbank running costs fund represents funds set aside to cover the expected costs of running the new mobile foodbank van for three years.

The fixed assets fund represents the book value of fixed assets which are not available as general reserves without damaging the operational viability of the Charity.

#### 9 Analysis of net assets between funds

|                               | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total funds<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total funds<br>2021<br>£ |
|-------------------------------|------------------------------------|----------------------------------|--------------------------|------------------------------------|----------------------------------|--------------------------|
| Tangible fixed assets         | 50,074                             | -                                | 50,074                   | 2,211                              | 10,552                           | 12,763                   |
| Current assets                | 213,352                            | 27,956                           | 241,308                  | 197,201                            | 4,868                            | 202,069                  |
| Creditors due within one year | (1,921)                            | -                                | (1,921)                  | (1,164)                            | -                                | (1,164)                  |
|                               | <u>261,505</u>                     | <u>27,956</u>                    | <u>289,461</u>           | <u>198,248</u>                     | <u>15,420</u>                    | <u>213,668</u>           |

#### 10 Related party transactions

The Charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Charity at the balance sheet date.

**Deal Area Foodbank & Pantry**

England & Wales - Charity number 1158590

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# Accounts

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**Charity number: 1158590**

**Deal Area Emergency Foodbank**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2021**

## **Deal Area Emergency Foodbank**

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## **Deal Area Emergency Foodbank**

### **Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2021**

#### **Trustees**

Mr J Wakeman, Chair (resigned 31 March 2021)  
Mr I Murr, Treasurer (resigned 31 March 2021)  
Mrs P Murr (resigned 31 March 2021)  
Ms D Hopper (resigned 31 March 2021)  
Dr C Turner (resigned 31 March 2021)  
Ms M Brown (resigned 31 March 2021)  
Dr M Parks, Chair (appointed 14 January 2021)  
Mr P Green, Treasurer (appointed 20 May 2021)  
Mrs G Beechey (appointed 20 May 2021)  
Mrs A Doggett (appointed 20 May 2021)  
Mrs G Patrick (appointed 14 January 2021, resigned 19 September 2021)  
Mrs J Hutchinson (appointed 14 January 2021)

#### **Charity registered number**

1158590

#### **Principal office**

Unit C4  
Enterprise Centre  
Western Road  
Deal  
Kent  
CT14 6PJ

#### **Independent examiner**

S N Miles FCCA  
Kreston Reeves LLP  
Chartered Accountants  
37 St Margaret's Street  
Canterbury  
Kent  
CT1 2TU

#### **Bankers**

HSBC  
41 Sandgate Road  
Folkestone  
Kent  
CT20 1SA

## **Deal Area Emergency Foodbank**

### **Chair's report for the year ended 31 March 2021**

The chairman presents his report for the year.

The year 2021 has undoubtedly been a year of many challenges, mainly as a result of the continuing COVID epidemic with a second lock-down and a great deal of uncertainty about what response will be needed to keep our clients, volunteers and staff as safe as possible. Moving towards reopening our services in a structured and logical way has arguably been more difficult than restricting our services back at the start of 2020. Through these two years the leadership, adaptability and just sheer determination of our staff has been absolutely essential to our functioning and we are truly grateful for their fortitude and good humour. Thank you very much Sheila, Jim and James.

Whilst COVID has been a huge challenge it has also presented us with some opportunities to think through what we do and why. More about this later.

This year has also seen a lot of change in our Board of Trustees. We are very grateful to John Wakeman, Chris Turner, Monica Brown, Pauline and Ian Murr for all they have done over many years. We are also grateful to Gill Patrick whose contributions, specially to safeguarding, were very helpful. We have recruited a new Board and now have five very active and engaged Trustees. We are just completing a Trustee Skills audit and will be using this to recruit some more Trustees with a plan to bring the Board up to a membership of eight.

I would like to also acknowledge the tremendous contribution of our volunteers. Through thick and thin, with various venues having to close and reopen, with venues changing and with our move to mainly delivery, they have been steadfast and are an essential part of our organisation. During the year we have realised not only how key they are but also the need for us to focus on their support and development. We will listen to our volunteers and find ways to improve our communication with them. With this in mind we are pleased that Pam Oiller has acted as the Volunteer Coordinator. We will be working with her and others to further develop this role including sharing the role more widely, reviewing our induction process, think through a training programme, support existing volunteers and recruiting new members of this essential team.

Of course, we should also thank our local community for their enthusiastic support. Just when we thought COVID would have a negative impact on donations quite the opposite has happened. Thank you all. In 2020/21 stock donations have increased from 37,804 kg to 47,550 kg. The increase in food donations received has reflected our capacity to be a channel for food donations to other organisations meeting food need both locally and across a wider area. Stock passed on to other organisations who pass it on to beneficiaries has increased from 9,727 kg to 37,536 kg.

The number of vouchers issued has fallen from 857 to 663. Although concerning, this figure has been achieved without the help of either distribution outlets or most of our normal referral agencies. Going forward we are looking at ways of increasing access to the food bank. We will be more active on social media and will be looking at other ways of marketing the foodbank.

Thank you also to the supermarkets and other shops and businesses who have supported us with collections, donations and grants.

Last but certainly not least local faith organisations and churches have given unstinting support, even when they themselves have seen their organisations, services and meetings curtailed by the COVID emergency. We are very grateful to you. Allowing us to restart our services in your premises has required a lot of careful planning and thrown up its own challenges. Thank you for sticking with it and seeing it through. To date we have re-established our service at Trinity and St Richard's Churches in Deal.

In Aylesham Foodbank services were kept going for several months with the enthusiastic support of the local team of volunteers led by Maureen and the staff at Bechange. Thank you to Angela and her team for hosting us.

## Deal Area Emergency Foodbank

### Chair's report (continued) for the year ended 31 March 2021

Returning as promised to what we have changed and will be changing going forward. We have two major projects:

#### 1. A Mobile Foodbank

Starting from a suggestion from Jim Sweeney, our warehouse manager, and having realised that we can do more to meet the needs of the local rural population, and also a visit to Horsham Foodbank, we are establishing a mobile unit. This will take the form of a large van adapted to provide an area of shelving to contain food and other items and an area for consultation with our clients, as well as a fridge/freezer to allow the supply of fresh, chilled and frozen food. Starting initially in Aylesham and then expanding to other sites as agreed with local people and organisations we hope this will enable more people in food poverty to access our service. A van has been purchased and is currently being modified and so this new service should be in place early next year. We are very grateful to The Trussell Trust for their support and advice and also for a grant that they have made to help us finance this project. We have also been lucky to receive some grants from other local organisations. They, like us, can see the need to reach out to people outside of Deal town.

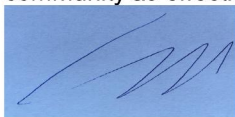
#### 2. New Premises in Park Avenue

Whilst our existing premises have supported our service for many years they really need improvement. We are very grateful to Dover District Council and to Deal Town Council for the suggestion that we move to premises in Park Avenue, next to Tides Leisure Centre. These premises, previously a nursery and unused for several years, are going to be refurbished and reopened as a Community Hub, a key part of this being the Foodbank and Warehouse. This is a really exciting prospect and will enable a number of organisations to work more closely together and provide a more holistic service to people facing financial difficulties. We anticipate that the move will have taken place by the late Spring or early Summer of 2022.

The foodbank has been generously supported by the people of Deal and surrounding areas over the last difficult months. Due to the continued support we have managed to build up sufficient reserves with which to fund the above two exciting projects along with the day-to-day running of this essential local service. The anticipated cost of the mobile foodbank is likely to be within £40,000-£50,000 and whilst we will actively chase grants to help fund this, we have sufficient funds to continue with this vital new addition to our services.

At this time we have no estimate of the cost of moving to the Park Avenue premises, however the Trustees and myself are comfortable that this cost can also be met from our reserves.

Lets hope that we can return to a new normality in 2022 and be in a strong position to support our local community as effectively and efficiently as possible.



Dr M Parks  
Acting Chair of Trustees  
Date: 17 January 2022

## **Deal Area Emergency Foodbank**

### **Trustees' report for the year ended 31 March 2021**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objects of the charity are the prevention or relief of poverty in the Deal area in particular, but not exclusively, by providing emergency food supplies to individuals in need and / or charities or other organisations working to prevent or relieve poverty.

##### **b. Activities for achieving objectives**

The charity achieves its objectives through operating foodbank outlets throughout the Deal, Aylesham and Sandwich areas. In setting our objectives and planning our activities for the period, the Trustees have ensured that they have complied with the duty in s17 of the Charities Act 2011 and kept in mind the Charity Commission's guidance on public benefit.

#### **Achievements and performance**

##### **a. Review of activities**

The year under review has been dominated by the effects of the Coronavirus pandemic, and we were one of the few charities in the Deal area which were able to maintain an uninterrupted service throughout the pandemic.

We moved to a model under which all referrals came direct to our office rather than through an agency and all food distributions were by home delivery, and this continued throughout the year.

Food collection bins in churches, schools and community centres were mostly inaccessible, and food collections continued in supermarkets and other essential shops.

In addition we received substantial central donations of food donations in lockdown from Tesco, Morrisons, B&M and others which we distributed to local beneficiaries and to other charities.

The majority of our volunteers had to suspend their work with us at the start of the pandemic due to shielding and other government advice, and we recruited a smaller and generally younger team of volunteers at the warehouse to do much of the practical operational work. Our thanks go out to those who have had to stand down and to those who have picked up the reins.

During the year under review, the following statistics were achieved:

|                            |   |
|----------------------------|---|
| Vouchers redeemed          | 663                                       |
| Number receiving food      | 1,818<br>(Adults 1,059)<br>(Children 759) |
| Kilograms food donated     | 52,092                                    |
| Kilograms food distributed | 47,550                                    |

## **Deal Area Emergency Foodbank**

### **Trustees' report (continued) for the year ended 31 March 2021**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries and considering the impact of the COVID-19 pandemic, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

##### **b. Reserves policy**

The Trustees aim to have unrestricted reserves at a minimum level of 6 months' unrestricted expenditure. This level was achieved and maintained during the year.

The level of unrestricted funds at 31 March 2021 were significantly in excess of the minimum level and the Trustees have developed plans to utilise these funds as outlined in the Chair's report.

#### **Structure, governance and management**

##### **a. Constitution**

The charity was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission with a new constitution on 16 September 2014. Prior to this date, the charity was registered as an unincorporated charity, also called "Deal Area Emergency Foodbank" (registered number 1150136).

##### **b. Methods of appointment or election of Trustees**

The charity is managed by a committee of Trustees who are appointed at Trustees' meetings.

#### **Future developments**

The plan for the future is constantly under review as Coronavirus restrictions are eased and society moves towards a new normal. Some foodbank outlets have been able to open in summer 2021. The Trustees anticipate that the future will assume a hybrid model of food distribution through the foodbank outlets and home delivery.

## Deal Area Emergency Foodbank

### Trustees' report (continued) for the year ended 31 March 2021

#### Statement of Trustees' responsibilities

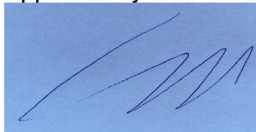
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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 financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees on 17 January 2022 and signed on their behalf by:



**Dr M Parks**  
Acting Chair

**Deal Area Emergency Foodbank**

**Independent examiner's report  
for the year ended 31 March 2021**

**Independent examiner's report to the Trustees of Deal Area Emergency Foodbank ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 18 January 2022

**S N Miles FCCA**

Kreston Reeves LLP

Canterbury

## Deal Area Emergency Foodbank

### Statement of financial activities for the year ended 31 March 2021

|  | Note | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>  |      |                                  |                                    |                             |                             |
| Donations and legacies:  |      |                                  |                                    |                             |                             |
| Donations - groceries  | 3    | -                                | 87,621                             | 87,621                      | 66,892                      |
| Donations - cash   | 3    | -                                | 129,223                            | 129,223                     | 44,676                      |
| Grants   | 3    | 7,585                            | 13,043                             | 20,628                      | 32,918                      |
| Investments  | 4    | -                                | 39                                 | 39                          | 75                          |
|  |      | <u>7,585</u>                     | <u>229,926</u>                     | <u>237,511</u>              | <u>144,561</u>              |
| <b>Total income</b>  |      |                                  |                                    |                             |                             |
| <b>Expenditure on:</b>   |      |                                  |                                    |                             |                             |
| Charitable activities  | 5    | 7,449                            | 134,483                            | 141,932                     | 98,698                      |
| Other expenditure  | 6    | 3,200                            | -                                  | 3,200                       | -                           |
|  |      | <u>10,649</u>                    | <u>134,483</u>                     | <u>145,132</u>              | <u>98,698</u>               |
| <b>Total expenditure</b>   |      |                                  |                                    |                             |                             |
|  |      | <u>(3,064)</u>                   | <u>95,443</u>                      | <u>92,379</u>               | <u>45,863</u>               |
| <b>Net income / (expenditure) before<br/>other recognised gains and losses</b> |      |                                  |                                    |                             |                             |
| <b>Reconciliation of funds:</b>  |      |                                  |                                    |                             |                             |
| Total funds brought forward  |      | 18,484                           | 102,805                            | 121,289                     | 75,426                      |
| Net movement in funds  |      | (3,064)                          | 95,443                             | 92,379                      | 45,863                      |
|  |      | <u>15,420</u>                    | <u>198,248</u>                     | <u>213,668</u>              | <u>121,289</u>              |
| <b>Total funds carried forward</b>   |      |                                  |                                    |                             |                             |

The value of donated groceries has been based upon guidelines published by Tesco.

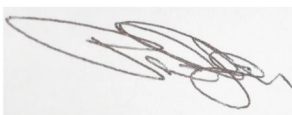
The notes on pages 10 to 19 form part of these financial statements.

## Deal Area Emergency Foodbank

### Balance sheet as at 31 March 2021

|  | Note | 2021<br>£             | 2020<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 8    | <u>12,763</u>         | <u>14,671</u>         |
|  |      | <b>12,763</b>         | <b>14,671</b>         |
| <b>Current assets</b>                          |      |                       |                       |
| Stocks   |      | 17,258                | 24,145                |
| Debtors  | 9    | 4,741                 | 5,414                 |
| Cash at bank and in hand                       |      | <u>180,070</u>        | <u>78,193</u>         |
|  |      | <b>202,069</b>        | <b>107,752</b>        |
| Creditors: amounts falling due within one year | 10   | <u>(1,164)</u>        | <u>(1,134)</u>        |
| <b>Net current assets</b>                      |      | <u><b>200,905</b></u> | <u>106,618</u>        |
| <b>Total net assets</b>                        |      | <u><b>213,668</b></u> | <u><b>121,289</b></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 11   | 15,420                | 18,484                |
| Unrestricted funds                             | 11   | <u>198,248</u>        | <u>102,805</u>        |
| <b>Total funds</b>                             |      | <u><b>213,668</b></u> | <u><b>121,289</b></u> |

The financial statements were approved and authorised for issue by the Trustees on 17 January 2022 and signed on their behalf by:



**P Green**  
Treasurer

The notes on pages 10 to 19 form part of these financial statements.

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Deal Area Emergency Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Going concern

The Trustees have considered the impact of the COVID-19 pandemic on the charity's finances and do not believe that it will impact upon the charity's ability to operate for the foreseeable future. Therefore, they continue to adopt the going concern basis for the preparation of the financial statements.

##### 1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 1. Accounting policies (continued)

##### 1.5 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 institution with whom the funds are deposited.

##### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                    |                     |
|--------------------|---------------------|
| Motor vehicles     | - 25% straight line |
| Equipment          | - 25% straight line |
| Other fixed assets | - 25% straight line |

##### 1.7 Stocks

Stocks are valued at the lower of cost / value at donation and net realisable value after making due allowance for stocks that can no longer be used.

##### 1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### 1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 1. Accounting policies (continued)

##### 1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

#### 2. Net income/(expenditure)

|   | 2021<br>£    | 2020<br>£    |
|---|--------------|--------------|
| Depreciation of tangible fixed assets: - owned by the charity | 5,384        | 2,511        |
| Independent examiner's fees                                   | 1,164        | 1,134        |
|   | <u>6,548</u> | <u>3,645</u> |

During the year, no Trustees received any remuneration (2020 - £NIL)

During the year, no Trustees received any benefits in kind (2020 - £NIL)

During the year, no Trustees received any reimbursements in respect of the charity's expenses that they had initially paid on the charity's behalf (2020 - 1 received £142).

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 3. Income from donations and legacies

|                       | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | Total<br>funds<br>2020<br>£ |
|-----------------------|--|--|---------------------------------------|-----------------------------|
| Donations- cash       | -  | 129,223                                      | <b>129,223</b>                        | 44,676                      |
| Donations - groceries | -  | 87,621                                       | <b>87,621</b>                         | 66,892                      |
| Grants                | 7,585                                      | 13,043                                       | <b>20,628</b>                         | 32,918                      |
|                       | <u>7,585</u>                               | <u>229,887</u>                               | <u><b>237,472</b></u>                 | <u>144,486</u>              |
| Total 2020            | <u>17,558</u>                              | <u>126,928</u>                               | <u>144,486</u>                        |                             |

#### 4. Investment income

|               | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | Total<br>funds<br>2020<br>£ |
|---------------|--|---------------------------------------|-----------------------------|
| Bank interest | 39   | <b>39</b>                             | 75                          |
|               | <u>75</u>                                    | <u>75</u>                             |                             |
| Total 2020    | <u>75</u>                                    | <u>75</u>                             |                             |

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 5. Charitable activities

|   | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | Total<br>funds<br>2020<br>£ |
|---|--|--|---------------------------------------|-----------------------------|
| Outlet hire   | -  | 195  | <b>195</b>                            | 905                         |
| Food purchases  | 1,478                                      | 414  | <b>1,892</b>                          | 1,424                       |
| Distribution of donated food                            | -  | 93,713                                       | <b>93,713</b>                         | 59,552                      |
| Food unable to be distributed - damaged<br>donated food | -  | 795  | <b>795</b>                            | 1,699                       |
| Staff costs   | -  | 26,403                                       | <b>26,403</b>                         | 22,742                      |
| Warehouse rent  | -  | 59   | <b>59</b>                             | 1,951                       |
| Warehouse expenses                                      | 1,328                                      | 2,272  | <b>3,600</b>                          | 1,226                       |
| Insurance   | -  | 2,102  | <b>2,102</b>                          | 2,171                       |
| Motor expenses  | -  | 3,488  | <b>3,488</b>                          | 1,805                       |
| IT hosting & communications                             | -  | 216  | <b>216</b>                            | 60                          |
| Travel expenses   | -  | 135  | <b>135</b>                            | 142                         |
| Printing & stationery                                   | -  | 424  | <b>424</b>                            | 280                         |
| Telephone   | 77   | 1,321  | <b>1,398</b>                          | 616                         |
| Volunteers' expenses                                    | -  | 353  | <b>353</b>                            | 65                          |
| Membership fees   | -  | -  | -                                     | 360                         |
| Legal & professional fees                               | -  | 611  | <b>611</b>                            | 593                         |
| Depreciation  | 4,566                                      | 818  | <b>5,384</b>                          | 2,511                       |
| Independent examiner's fees                             | -  | 1,164  | <b>1,164</b>                          | 1,134                       |
| Profit on disposal of fixed assets                      | -  | -  | -                                     | (538)                       |
|   | <u>7,449</u>                               | <u>134,483</u>                               | <u><b>141,932</b></u>                 | <u>98,698</u>               |

In 2020, of the total expenditure for charitable activities, £95,616 was from unrestricted funds and £3,082 was from restricted funds.

#### 6. Other expenditure

|                  | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2021<br/>£</b> | Total<br>funds<br>2020<br>£ |
|------------------|--|---------------------------------------|-----------------------------|
| Refund of grants | 3,200                                      | <b>3,200</b>                          | -                           |
|                  | <u>3,200</u>                               | <u><b>3,200</b></u>                   | <u>-</u>                    |

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 7. Staff costs

Staff costs were as follows:

|                    | 2021<br>£     | 2020<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 26,403        | 22,742        |
|                    | <u>26,403</u> | <u>22,742</u> |

The average number of persons employed by the Charity during the year was as follows:

|  | 2021<br>No. | 2020<br>No. |
|--|-------------|-------------|
|  | 3           | 3           |
|  | <u>3</u>    | <u>3</u>    |

No employee received remuneration amounting to more than £60,000 in either year.

#### 8. Tangible fixed assets

|                          | Motor<br>vehicles<br>£ | Equipment<br>£ | Other fixed<br>assets<br>£ | Total<br>£    |
|--------------------------|------------------------|----------------|----------------------------|---------------|
| <b>Cost or valuation</b> |                        |                |                            |               |
| At 1 April 2020          | 13,742                 | 9,003          | 2,852                      | 25,597        |
| Additions                | 1,950                  | 1,526          | -                          | 3,476         |
| At 31 March 2021         | <u>15,692</u>          | <u>10,529</u>  | <u>2,852</u>               | <u>29,073</u> |
| <b>Depreciation</b>      |                        |                |                            |               |
| At 1 April 2020          | 1,431                  | 8,069          | 1,426                      | 10,926        |
| Charge for the year      | 3,923                  | 748            | 713                        | 5,384         |
| At 31 March 2021         | <u>5,354</u>           | <u>8,817</u>   | <u>2,139</u>               | <u>16,310</u> |
| <b>Net book value</b>    |                        |                |                            |               |
| At 31 March 2021         | <u>10,338</u>          | <u>1,712</u>   | <u>713</u>                 | <u>12,763</u> |
| At 31 March 2020         | <u>12,311</u>          | <u>934</u>     | <u>1,426</u>               | <u>14,671</u> |

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 9. Debtors

|                                | 2021<br>£    | 2020<br>£    |
|--------------------------------|--------------|--------------|
| <b>Due within one year</b>     |              |              |
| Other debtors                  | 417          | 4,506        |
| Prepayments and accrued income | 2,849        | -            |
| Tax recoverable                | 1,475        | 908          |
|                                | <u>4,741</u> | <u>5,414</u> |

#### 10. Creditors: Amounts falling due within one year

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,164</u> | <u>1,134</u> |

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 11. Statement of funds

##### Statement of funds - current year

|   | Balance at 1<br>April 2020<br>£ | Income<br>£           | Expenditure<br>£        | Balance at<br>31 March<br>2021<br>£ |
|---|---------------------------------|-----------------------|-------------------------|-------------------------------------|
| <b>Unrestricted funds</b>               |                                 |                       |                         |                                     |
| General Funds - all funds               | 102,805                         | 229,926               | (134,483)               | 198,248                             |
| <b>Restricted funds</b>                 |                                 |                       |                         |                                     |
| Van fund                                | 12,311                          | -                     | (3,436)                 | 8,875                               |
| Asda Trussell Trust Fund                | 1,894                           | -                     | (762)                   | 1,132                               |
| Coronavirus Trussell Trust Fund         | 3,454                           | -                     | (3,454)                 | -                                   |
| KCC- Warehouse Fund                     | 825                             | -                     | (825)                   | -                                   |
| Dover District Council Coronavirus Fund | -                               | 7,585                 | (2,172)                 | 5,413                               |
|   | <u>18,484</u>                   | <u>7,585</u>          | <u>(10,649)</u>         | <u>15,420</u>                       |
| <b>Total of funds</b>                   | <u><u>121,289</u></u>           | <u><u>237,511</u></u> | <u><u>(145,132)</u></u> | <u><u>213,668</u></u>               |

The Van fund represents grants and donations received towards the purchase and running costs of a van for the charity.

The Asda Trussell Trust Fund represents grant funding specifically for the purchase of a shipping container for storage purposes.

The Coronavirus Trussell Trust Fund represents funding for additional expenses incurred directly by the Foodbank as a result of Coronavirus.

The KCC- Warehouse Fund represents funding for the warehouse container equipment.

The Deal Town Council Fund represents grant funding to be used to provide hot meals for the homeless.

The Dover District Council Coronavirus Fund is for spending on office expenses and food purchases.

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 11. Statement of funds (continued)

##### Statement of funds - prior year

|                                | Balance at<br>1 April 2019<br>£ | Income<br>£          | Expenditure<br>£       | Balance at<br>31 March<br>2020<br>£ |
|--------------------------------|---------------------------------|----------------------|------------------------|-------------------------------------|
| <b>Unrestricted funds</b>      |                                 |                      |                        |                                     |
| General Funds                  | 71,418                          | 127,003              | (95,616)               | 102,805                             |
| <b>Restricted funds</b>        |                                 |                      |                        |                                     |
| Van fund                       | 1,350                           | 12,000               | (1,039)                | 12,311                              |
| Asda Trussell Trust Fund       | 2,658                           | -                    | (764)                  | 1,894                               |
| Coronavirus Trussel Trust Fund | -                               | 4,000                | (546)                  | 3,454                               |
| KCC- Warehouse Fund            | -                               | 1,058                | (233)                  | 825                                 |
| Deal Town Council Fund         | -                               | 500                  | (500)                  | -                                   |
|                                | <u>4,008</u>                    | <u>17,558</u>        | <u>(3,082)</u>         | <u>18,484</u>                       |
| <b>Total of funds</b>          | <u><u>75,426</u></u>            | <u><u>17,558</u></u> | <u><u>(98,698)</u></u> | <u><u>121,289</u></u>               |

## Deal Area Emergency Foodbank

### Notes to the financial statements for the year ended 31 March 2021

#### 12. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

|                               | Restricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 10,552                           | 2,211                              | <b>12,763</b>               |
| Current assets                | 4,868                            | 197,201                            | <b>202,069</b>              |
| Creditors due within one year | -                                | (1,164)                            | <b>(1,164)</b>              |
| <b>Total</b>                  | <b>15,420</b>                    | <b>198,248</b>                     | <b>213,668</b>              |

##### Analysis of net assets between funds - prior year

|                               | Restricted<br>funds<br>2020<br>£ | Unrestricted<br>funds<br>2020<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets         | 14,406                           | 265                                | 14,671                      |
| Current assets                | 4,078                            | 103,674                            | 107,752                     |
| Creditors due within one year | -                                | (1,134)                            | (1,134)                     |
| <b>Total</b>                  | <b>18,484</b>                    | <b>102,805</b>                     | <b>121,289</b>              |

#### 13. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|  | 2021<br>£ | 2020<br>£    |
|--|-----------|--------------|
| Not later than 1 year                        | -         | 1,750        |
| Later than 1 year and not later than 5 years | -         | 875          |
|  | <b>-</b>  | <b>2,625</b> |

#### 14. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2021.