

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

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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

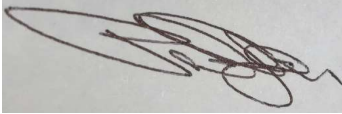
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:							
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
Total income		152,283	158,489	310,772	195,204	100,899	296,103
Expenditure on:							
Charitable activities	3	169,894	76,180	246,074	161,772	77,720	239,492
Total expenditure		169,894	76,180	246,074	161,772	77,720	239,492
Transfers between funds	7	21,098	(21,098)	-	8,175	(8,175)	-
Net income before other recognised gains and losses	2	3,487	61,211	64,698	41,607	15,004	56,611
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		306,599	104,171	410,770	303,112	42,960	346,072

Balance sheet

as at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	4		57,218		44,366
			57,218		44,366
Current assets					
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	
Creditors: amounts falling due within one year	6	(9,372)		(2,770)	
Net current assets			353,552		301,706
Total net assets			410,770		346,072
Charity funds					
Restricted funds	7		104,171		42,960
Unrestricted funds	7		306,599		303,112
			410,770		346,072

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	1,600	1,400

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	323	74
	46,312	39,888

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 funds	Restricted funds	Total funds	Unrestricted funds	Restricted 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
	169,894	76,180	246,074	161,772	77,720	239,492

4 Tangible fixed assets

	Land and buildings (under construction) £	Motor vehicles £	Fixtures & equipment £	Total £
Cost				
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
Depreciation				
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
Net book value				
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 £
Movements for current year					
Restricted funds					
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)	-	-
	<u>42,960</u>	<u>158,489</u>	<u>(76,180)</u>	<u>(21,098)</u>	<u>104,171</u>
Unrestricted designated funds					
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
	<u>158,552</u>	<u>-</u>	<u>(14,007)</u>	<u>27,673</u>	<u>172,218</u>
Unrestricted general fund	144,560	152,283	(155,887)	(6,575)	134,381
Total unrestricted funds	<u>303,112</u>	<u>152,283</u>	<u>(169,894)</u>	<u>21,098</u>	<u>306,599</u>
Total funds	<u>346,072</u>	<u>310,772</u>	<u>(246,074)</u>	<u>-</u>	<u>410,770</u>

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Movements for previous year					
Restricted funds					
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>
Unrestricted designated funds					
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>
Unrestricted general fund	96,431	195,204	(147,075)	-	144,560
Total unrestricted funds	<u>261,505</u>	<u>195,204</u>	<u>(161,772)</u>	<u>8,175</u>	<u>303,112</u>
Total funds	<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 funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 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.