

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

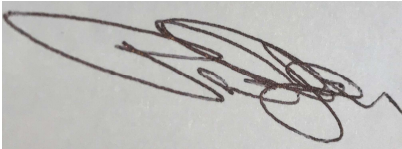
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:							
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
Total income		138,443	53,397	191,840	152,283	158,489	310,772
Expenditure on:							
Charitable activities		191,873	127,818	319,691	168,294	76,180	244,474
Governance costs		1,750	-	1,750	1,600	-	1,600
Total expenditure	3	193,623	127,818	321,441	169,894	76,180	246,074
Transfers between funds	8	13,293	(13,293)	-	21,098	(21,098)	-
Net income/(expenditure) before other recognised gains and losses	2	(41,887)	(87,714)	(129,601)	3,487	61,211	64,698
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		264,712	16,457	281,169	306,599	104,171	410,770

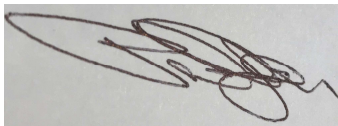
Balance sheet

as at 31 March 2025

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

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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 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
	193,623	127,818	321,441	169,894	76,180	246,074

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 £
Cost				
At start of year	23,504	59,315	25,375	108,194
Additions	2,530	-	1,270	3,800
At end of year	26,034	59,315	26,645	111,994
Depreciation				
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	1,969	43,768	20,040	65,777
Net book value				
At end of year	24,065	15,547	6,605	46,217
At start of year	23,504	24,927	8,787	57,218

6 Debtors

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

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	2,133	7,261
	4,126	9,372

8 Movement in funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Movements for current year					
<i>Restricted funds</i>					
Household support fund	71,377	27,000	(88,148)	(9,807)	422
Winter warmth fund	2,307	1,000	(1,383)	-	1,924
Citizens Advice support fund	11,099	15,255	(13,388)	-	12,966
Pantry fund	16,592	9,802	(22,103)	(3,486)	805
Carpets and curtains fund	2,796	-	(2,796)	-	-
Activities fund	-	340	-	-	340
	104,171	53,397	(127,818)	(13,293)	16,457
<i>Unrestricted designated funds</i>					
New premises fund	100,000	-	-	-	100,000
Mobile van running costs fund	15,000	-	-	-	15,000
Fixed assets fund	57,218	-	(14,801)	3,800	46,217
	172,218	-	(14,801)	3,800	161,217
<i>Unrestricted general fund</i>	134,381	138,443	(178,822)	9,493	103,495
<i>Total unrestricted funds</i>	306,599	138,443	(193,623)	13,293	264,712
<i>Total funds</i>	410,770	191,840	(321,441)	-	281,169
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Movements for previous year					
<i>Restricted funds</i>					
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
<i>Unrestricted designated funds</i>					
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
<i>Unrestricted general fund</i>	144,560	152,283	(155,887)	(6,575)	134,381
<i>Total unrestricted funds</i>	303,112	152,283	(169,894)	21,098	306,599
<i>Total funds</i>	346,072	310,772	(246,074)	-	410,770

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.

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 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

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

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.