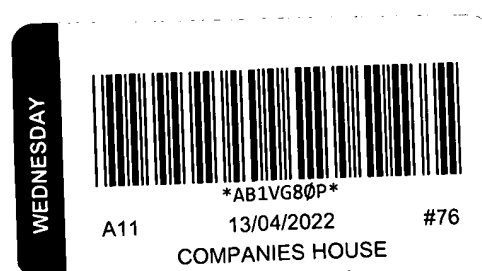


# THE COMMUNITY STOREHOUSE TRUSTEE REPORT & ACCOUNTS FOR THE YEAR ENDED 31 July 2021



*Food shared with Love*



## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

FOR THE YEAR ENDING 31 JULY 2021

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Full Name:** The Community Storehouse  
**Governing Documents:** Memorandum and Articles of Association as amended on 6 July 2015  
**Constitution:** A company limited by guarantee with no share capital and the liability of each member on winding up limited to £10  
**Charity Registration no:** 1162887  
**Company Registration Number:** 07705389

**DIRECTORS AND TRUSTEES**

James Cable	Chairman
Gill Lloyd	Treasurer
Alan Clements	(Resigned 18 January 2021)
Marian Clements	
Erica Jones	
Nicola Manchester	
Susannah Strawson	(Resigned 31 December 2020)
Harriet Wright	

**Address of registered office:** 31 Church Road  
Paddock Wood  
Kent TN12 6HD

**Bankers:** HSBC  
105 Mount Pleasant  
Tunbridge Wells  
Kent TN11 1QP

**Independent Examiners:** T Lane  
Director in M N Jenks & Co Limited  
72 Commercial Road  
Paddock Wood  
Tonbridge  
Kent TN12 6DP

## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

### FOR THE YEAR ENDING 31 JULY 2021

The Trustees submit their annual report and financial statements for the year ended 31 July 2021 in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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 2015).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Community Storehouse (TCS) was incorporated on 14<sup>th</sup> July 2011, as amended by Certificate of Incorporation on change of name on 22<sup>nd</sup> March 2013. It is a company limited by guarantee and governed by its Memorandum and Articles of Association. It is registered with the Charity Commission as a charity in England and Wales.

### **Appointment of New Trustees**

The number of trustees (who are also members of TCS) shall not be less than three but are not subject to any maximum. Trustees may be elected at an AGM or appointed by a resolution of the other trustees at a board meeting. Those appointed by a resolution must stand for re-election at the first AGM following their appointment. As a minimum one third of all trustees must retire at each AGM. Trustees may stand for re-election.

The board of trustees is intended to reflect the knowledge and skills required to run a food bank operation. All potential trustees attend a committee meeting as guests prior to their nomination and receive a copy of the Memorandum and Articles of Association, up to date financial information and are required to read appropriate publications from the Charity Commission.

All trustees provide their time and duties on a voluntary basis.

### **Risk Management**

At each committee meeting Trustees review, amend and revise the charity's Risk Register, making changes where necessary.

## **PUBLIC BENEFIT**

The trustees have had due regard for the Charity Commission's Public Benefit guidance.

## **OBJECTIVES AND ACTIVITIES**

To relieve persons, particularly but not exclusively, in Paddock Wood and surrounding area that are in financial hardship in such ways the trustees shall from time to time think fit, in particular, but not exclusively by:

- A. Providing emergency food supplies, essential toiletries and other household items both to individuals and families in need and also to other charities or organizations working to prevent or relieve poverty.
- B. Such other means, including (but not limited to) the provision of support or signposting to relevant advisory services or information and to provide such services within a Christian ethos, supported by Churches and businesses in the area.

## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

### FOR THE YEAR ENDING 31 JULY 2021

#### **REVIEW OF ACTIVITIES**

The Community Storehouse brings people together: people who currently have resources, giving to help those who currently do not. This is borne out by the total amount of food donated in the year: 15.3 tonnes (2020 – 15.6 tonnes). We have also purchased a greater amount of food needed this year – 3.2 tonnes (2020 – 1.7 tonnes) and the total amount of food distributed in the year through TCS Voucher / Agency Voucher / other donations is 20.2 tonnes (2020 – 15.3 tonnes). Our thanks go to everyone who has donated so generously throughout the year. Unfortunately, we know the names of so few of our donors, so we are unable to thank them personally. We are immensely grateful to our local communities who have supported us so well during this challenging year, so that we in turn can support those who help assistance with food supplies.

Clients continued to be able to approach us in two ways: by bringing in a TCS Voucher issued by one of our partner agencies (a list of these appears in Appendix 2) and we regularly update and add to this list, or they can come direct to us when we are open. This twin approach meant that in the year we were able to support 124 households (2020 – 166), a total of 376 adults and children and a 12% decrease on the previous year. This is analysed on the next page by the location of households.

We endeavour to offer clients whatever food assistance is appropriate to their needs and also look to signpost clients to other agencies who may be able to offer them additional support.

In the light of the Covid-19 pandemic, we have been mindful of adhering to all government advice and guidelines, where it has impacted on our day-to-day operations. This has been done to protect both clients and our volunteers. We have tried to be as accommodating as possible in the supply of food parcels, both from our premises as well as delivering some supplies to clients.

We have remained open as usual and also been able to supply other food agencies in our area. Other areas which have benefitted from some of our food supplies have been foodbanks at Tunbridge Wells, Tonbridge and community groups in Maidstone.

TCS aims to continue meeting the needs of its clients wherever possible while operating within its charitable objectives.

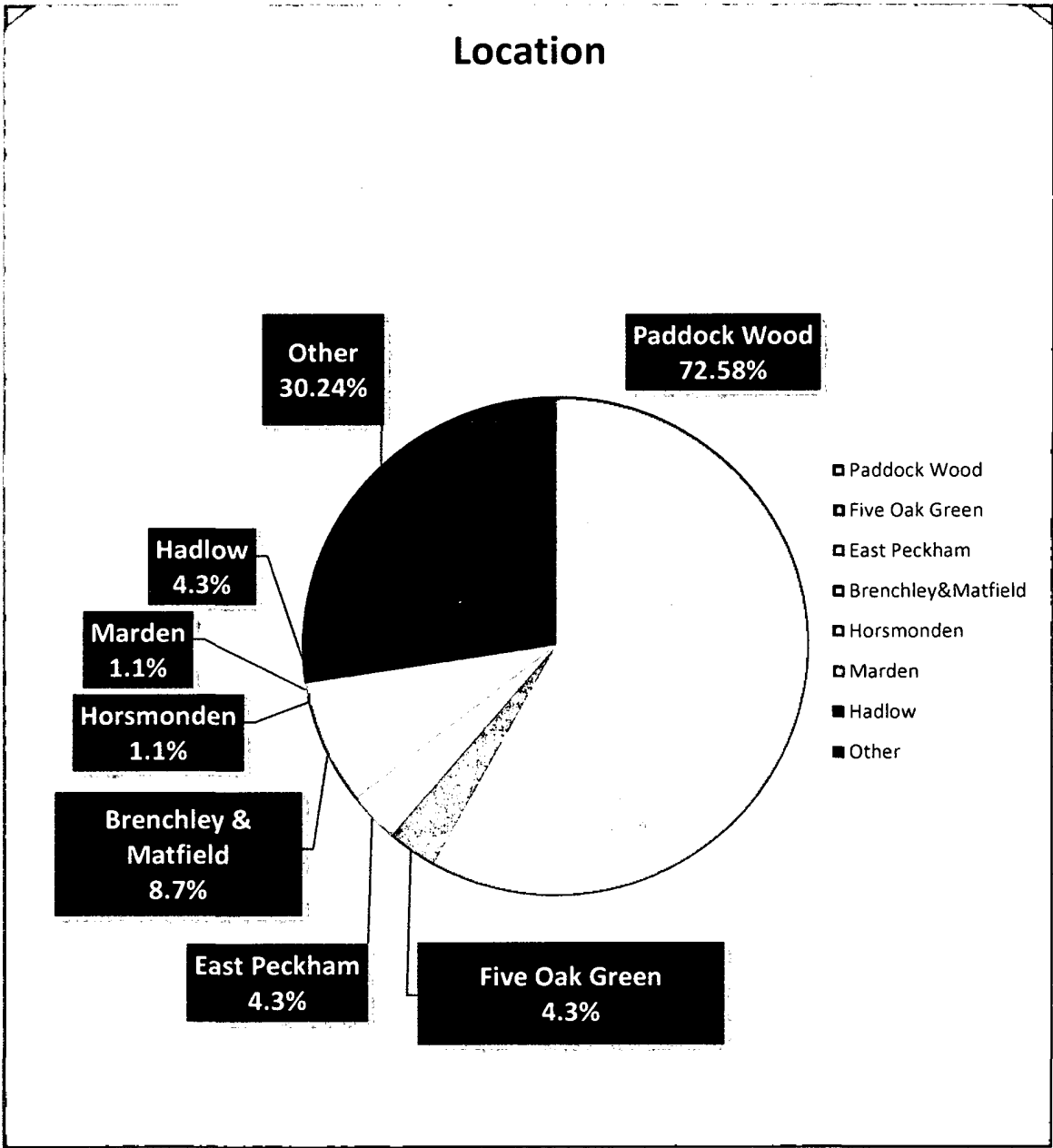
Food donations come in all shapes and sizes and from a wide geographical area: for example, individual items deposited into the collecting baskets at Waitrose; a bag of items brought in by a family during one of our opening sessions; a box of groceries collected by staff at a local business; donations from churches; Harvest collections; Reverse Advent Calendars; and people who decide to start collecting items from their friends and family, spread the word on Facebook and surprise us with an amazing delivery of non-perishable items.

Once again, we would like to thank Paddock Wood Waitrose for their support in continuing to host our largest collection point; donating surplus food supplies, as well as making financial donations through their Community Matters Scheme to support local charities. Thanks also go to the local Salvation Army for their food supply support. Co-op foodstores in East Peckham, are supporting us by giving us some of their Fareshare products, thus reducing food going to waste. Warburtons have also supported in giving us a weekly supply of bakery goods. We know that it has been sometimes difficult over the last year for people to make their frequent food donations, due to the covid restrictions in travelling.

Thanks also go to everyone who has made a financial contribution to The Community Storehouse, whether by a one-off donation or a regular payment. Some supporters have found it easier to do this than giving food donations, for which we are grateful. This has enabled us to purchase more food supplies appropriate to our needs, as required. We are also grateful to the organizations which have supported us with proceeds from their own events. (A list of donors can be found in Appendix 1)

**2020/21 – HOUSEHOLDS HELPED & LOCATION**  
**713 PARCELS**  
**124 FAMILIES (ADULTS 223 – CHILDREN 153 )**

Location



## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

FOR THE YEAR ENDING 31 JULY 2021

### **FINANCIAL REVIEW**

#### **Income**

During the year cash donations totalled £46,513 (2020 - £54,622).

In addition to personal one-off and regular giving we received donations from several local clubs, businesses and groups. The Wesley Centre Rent Appeal received donations of £3,402. Our licence agreement with Tunbridge Wells Borough Council was renewed in September 2020 with a further 5 year rental lease agreement until September 2025, at a cost of £8,000 annually. Our Rent Fund will continue, supporting this expenditure.

#### **Food Donations**

The valuation of individual items is difficult and therefore a fair value of £1.70 per kg. (2020 - £1.70) has been used at the time of distribution (recognised as charitable expenditure) and an equivalent amount recognised as a component of donations. The charity recognizes in stock the value of donated goods, not yet distributed, representing the service potential provided by such items.

#### **Expenditure**

During the year expenditure (excluding food donations) was £21,378 (2020 - £14,768). The largest part of this was for food purchases, £10,433 (49%) followed by the rent of the premises, £8,000 (37%).

#### **Surplus, Reserves and Cash**

Income exceeded Expenditure by £22,706 and the cash balance at the year-end was £91,555 (2020 - £66,420).

The charity has adopted a reserves policy of maintaining a minimum of one year's expenditure (excluding food distributed but including rental expenditure from the Restricted Fund). Based on these costs incurred by the charity during the 2020/21 financial year, sufficient reserves and cash would need to be retained to the value of £21,378.

### **Appendix 1**

During the year donations were gratefully received from:

#### **Schools:**

Brenchley, Capel Primary, East Peckham Primary, Somerhill, Yalding Primary.

#### **Churches:**

All Saints Brenchley, Capel United Churches, Holy Trinity, Methodist and Salvation Army East Peckham, Methodist Horsmonden, St. Andrew's Paddock Wood, St. Justus Paddock Wood, St. Luke's Matfield, St. Margaret's Horsmonden, St. Mary's Hadlow, St. Mary's Lamberhurst.

#### **Other organizations, companies and groups:**

Baxall Construction, Biddenden Vineyard, Bidfood, Community Wardens, Dads of Paddock Wood, Dunks Green Village, Friday Fruit Bags, Hammonds Butchers Matfield, Lambert & Foster, Olivers Fish/Chip Shop, Paddock Wood Lions, Paddock Wood Masonic Lodge, RRT Food Boxes, St. Philips Larder TW, Waitrose Community Matters, Warburtons, Wilko Supermarket.

Many and numerous private donations, both small and large.

## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

FOR THE YEAR ENDING 31 JULY 2021

### **Appendix 2**

The following agencies, schools and churches have referred clients to the foodbank with food vouchers:

Brenchley & Matfield Primary School, Capel Primary School, Cranbrook Primary School, Dowding House Paddock Wood, Early Help Preventative Services, KCC-Family Assessment & Support Team, Little Forest Children's Centre T.Wells, Mascalls Academy Paddock Wood, Paddock Wood Children's Centre, Paddock Wood & East Peckham Community Wardens, Paddock Wood Primary Academy, Paddock Wood Community Advice Centre, Salvation Army East Peckham, St. Andrew's Church Paddock Wood, St. Mary's Church Hadlow, Woodlands Health Centre Paddock Wood – GP Surgery & Health Visitor Team, Yalding Surgery.

### **RESPONSIBILITIES OF THE DIRECTORS/TRUSTEES**

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the financial activities of the company for that period. In preparing those financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Trustees



JAMES CABLE  
CHAIRMAN

Date: 31/3/22.

INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES OF THE COMMUNITY STOREHOUSE

I report on the financial statements of the Company for the year ended 31 July 2021 set out on pages 11 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also Directors of the Company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the financial statements, and the report is limited to the matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the financial statements do not accord with such records;
- the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006, 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;
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

31 March 2022  
72 Commercial Road  
Paddock Wood, Tonbridge, Kent



T Lane  
Director in M N Jenks & Co Limited  
Chartered Accountants



THE COMMUNITY STOREHOUSE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 JULY 2021

	<u>Notes</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>Total 2021 £</u>	<u>Total 2020 £</u>
<u>Income</u>					
Donations and Other Income		69,153	3,402	72,555	81,184
Income from Other Trading Activities					
- Fundraising		-	-	-	-
<u>Total Income</u>	2	<u>69,153</u>	<u>3,402</u>	<u>72,555</u>	<u>81,184</u>
<u>Expenditure</u>					
Charitable Activities	3	41,849	8,000	49,849	38,530
Raising Funds		-	-	-	-
<u>Total Expenditure</u>		<u>41,849</u>	<u>8,000</u>	<u>49,849</u>	<u>38,530</u>
<u>Transfer Between Funds</u>		<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
<u>Net Income (Expenditure) for the Year</u>		<u>22,304</u>	<u>402</u>	<u>22,706</u>	<u>42,654</u>
<u>Fund balances brought forward at 1 August 2020</u>		<u>70,186</u>	<u>1,694</u>	<u>71,880</u>	<u>29,226</u>
<u>Fund balances carried forward at 31 July 2021</u>		<u>£ 92,490</u>	<u>£ 2,096</u>	<u>£ 94,586</u>	<u>£ 71,880</u>

The notes set out on pages 11 to 13 form an integral part of these financial statements.

THE COMMUNITY STOREHOUSECOMPANY NUMBER: 07705389BALANCE SHEET31 JULY 2021

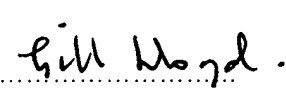
	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>CURRENT ASSETS</u>			
Stocks		2,273	4,701
Debtors	5	1,196	1,196
Cash at Bank and In Hand		91,555	66,420
		<u>95,024</u>	<u>72,317</u>
<u>CREDITORS: Amounts falling due within one year</u>		<u>(438)</u>	<u>(437)</u>
<u>NET CURRENT ASSETS</u>		<u>£ 94,586</u>	<u>£ 71,880</u>
<u>FUNDS</u>			
Unrestricted Funds	6	92,490	70,186
Restricted Funds	6	2,096	1,694
<u>TOTAL FUNDS</u>		<u>£ 94,586</u>	<u>£ 71,880</u>

For the financial year ended 31 July 2021, the Company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The Directors acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Act and preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the Company.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Directors/Trustees

  
JAMES CABLE  
CHAIRMAN

  
GILL LLOYD  
TREASURER

Approved on: 31/3/22

The notes set out on pages 11 to 13 form an integral part of these financial statements.

## THE COMMUNITY STOREHOUSE

### NOTES TO THE FINANCIAL STATEMENTS

31 JULY 2021

#### 1 ACCOUNTING POLICIES

##### (a) Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, in sterling rounded to the nearest £1.

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in note 7 to these financial statements.

##### (c) Income Recognition

Financial income is recognised by the charity when it is received. Income from Grants is recognised when it is received.

Income recognised from goods donated for distribution is valued by weight because the valuation of individual items is difficult to undertake.

No amount is included in financial statements for volunteer time, in line with SORP (FRS102).

##### (d) Expenditure Recognition

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

###### (i) Support Costs

Support costs are those that assist with the work of the charity but do not directly represent charitable activities. These include administrative costs and publicity. They are incurred directly in support of expenditure on the objects of the charity.

###### (ii) Charitable Activities Costs

These are costs directly attributable to achieving the charitable objectives of the company, such as the rent on our premises.

##### (e) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the test set out in paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

##### (f) Going Concern

The financial statements have been produced on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## THE COMMUNITY STOREHOUSE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 JULY 2021

(g) Stock

Stock is made up of donated goods not yet distributed.

(h) Debtors

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

(i) Cash at Bank and In Hand

Cash at bank and in hand is comprised of cash held and the balances in the charity's bank account.

(j) Creditors and Provisions

These would be recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due can be measured or estimated reliably.

(k) Financial Instruments

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments in the form of Creditors and Debtors. These are initially recognised at transaction value and subsequently measured at their settlement value.

	<u>2021</u>	<u>2020</u>
	£	£
2 <u>INCOME FROM GRANTS AND DONATIONS</u>		
Donations and Gifts from Individuals	32,487	34,201
Gift Aid	2,537	3,186
Donations from Churches, Associations	9,248	13,185
General Grants	2,241	4,050
Donated Goods	26,042	26,562
	<u>£ 72,555</u>	<u>£ 81,184</u>
3 <u>ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITY</u>		
Donated goods distributed to beneficiaries	28,469	23,763
Purchased goods distributed to beneficiaries	10,433	4,494
Independent Examiner Fees (Governance)	438	438
Rent	8,000	8,000
Other Support Costs	2,509	1,835
	<u>£ 49,849</u>	<u>£ 38,530</u>

The value of goods distributed to beneficiaries is the estimated value of food donated and distributed to the beneficiaries of the food bank.

## THE COMMUNITY STOREHOUSE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

31 JULY 2021

#### 4 TRUSTEE REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2020 - £Nil).

The trustees did not have any expenses reimbursed during the year (2020 - £Nil).

5	<u>DEBTORS</u>			<u>2021</u> £	<u>2020</u> £	
	Prepayments and accrued income			<u>£ 1,196</u>	<u>£ 1,196</u>	
6	<u>FUND RECONCILIATION</u>	Balance at <u>31.7.2020</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfer</u> £	Balance at <u>31.7.2021</u> £
	Restricted Funds – Rent Fund	<u>£ 1,694</u>	<u>£ 3,402</u>	<u>£ (8,000)</u>	<u>£ 5,000</u>	<u>£ 2,096</u>
	Unrestricted Funds	£ 70,186	£ 69,152	£ (41,848)	£ (5,000)	£ 92,490

#### 7 ANALYSIS OF FUNDS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>Funds</u> £
Fund balances at 31 July 2021 represented by:			
Current Assets	92,928	2,096	95,024
Current Liabilities	(438)	( - )	(438)
	<u>£ 92,490</u>	<u>£ 2,906</u>	<u>£ 94,586</u>

#### 8 LICENSE COMMITMENT

The Charity has an annual commitment of £8,000 in respect of rental of premises which expires in September 2025. This is subject to a notice period of six months on either side.

#### 9 GENERAL INFORMATION

The Community Storehouse is a company limited by guarantee incorporated in England and Wales. Its registered office address is 31 Church Road, Paddock Wood, Tonbridge, Kent TN12 6HD and place of operation is The Wesley Centre, Commercial Road, Paddock Wood, Tonbridge, Kent TN12 6DS.