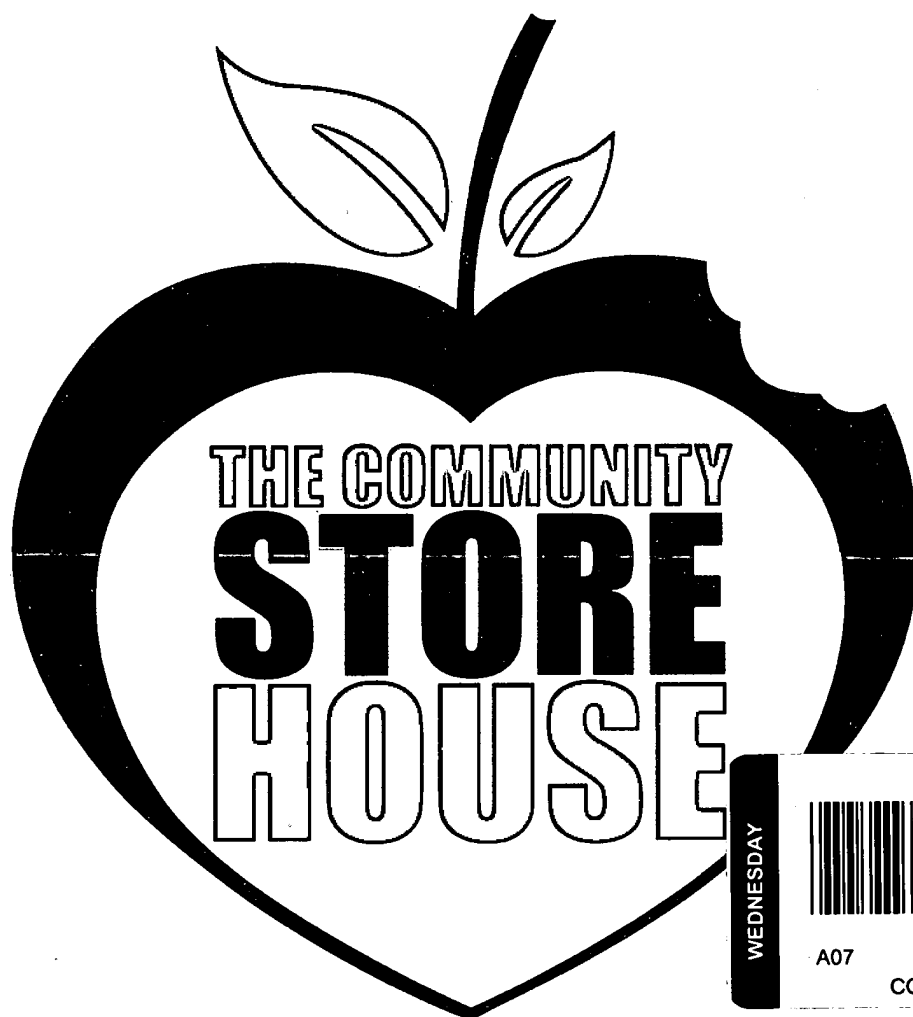


**THE COMMUNITY STOREHOUSE TRUSTEE REPORT &  
ACCOUNTS FOR THE YEAR ENDED 31 July 2023**



*Food shared with Love*

**CHARITY REGISTRATION NUMBER 1162887. COMPANY REGISTRATION NUMBER 07705389**

**REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**  
**FOR THE YEAR ENDING 31 JULY 2023**

**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  
Marian Clements  
Erica Jones (resigned 9<sup>th</sup> November 2022)  
Nicola Manchester  
Charlotte Walters  
Terence Meakins  
Harriet Wright

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

**Bankers:** HSBC  
105 Mount Pleasant  
Tunbridge Wells  
Kent TN1 1QP

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

independent examiners: KENT TINTS EDB  
 Tourbridge  
 Badcock Wood  
 25 Commercial Road  
 Director in M J Tinks & Co Limited  
 T LANE

bankers: KENT TINT JOB  
 Tourbridge Wells  
 102 Mount Pleasant  
 H28C

Address of registered office: KENT TINTS EHD  
 Badcock Wood  
 21 Church Road  
 Harriet Wright  
 Terence Meakin  
 Charlotte Walters  
 Nicola Manchester  
 Erica Jones (resigned 20 November 2022)  
 Marian Clements  
 Gill Lloyd Treasurer

DIRECTORS AND TRUSTEES James Cable Chairman

Company Registration Number: 07702380

Charity Registration no: 1162881

Constitution: the liability of each member on winding up limited to £10  
 A company limited by guarantee with no share capital and  
 July 2012

Governing Documents: Memorandum and Articles of Association as amended on 6

Full Name: The Community Storehouse

#### REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDING 31 JULY 2023

REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

## **REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**

### **FOR THE YEAR ENDING 31 JULY 2023**

The Trustees submit their annual report and financial statements for the year ended 31 July 2023 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.

The trustees have had due regard for the Charity Commission's public Benefit Guidance **PUBLIC BENEFIT**

where necessary.

At each committee meeting Trustees review, amend and revise the charity's Risk Register making changes **Risk Management**

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

subordinate duplications from the Charity Commission.

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

election.

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

England and Wales.

by its Memorandum and Articles of Association. It is registered with the Charity Commission as a charity in incorporation on change of name on 23rd March 2013. It is a company limited by guarantee and governed The Community Storehouse (TCC) was incorporated on 14th July 2017 as amended by Certificate of **Governing Document**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

(effective 1 January 2012).

accordance with the financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) **Charities: Statement of Recommended Practice** applicable to charities preparing their accounts in **Governing document** the Charities Act 2017, the Companies Act 2006 and Accounting and Reporting by in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's The Trustees submit their annual report and financial statements for the year ended 31 July 2023

FOR THE YEAR ENDING 31 JULY 2023

REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

## **REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**

### **FOR THE YEAR ENDING 31 JULY 2023**

#### **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.

#### **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 tonnes (2022 – 13.8 tonnes). We have also purchased an increasing amount of food needed this year – 9.9 tonnes (2022 – 5.3 tonnes) and the total amount of food distributed in the year through TCS Voucher / Agency Voucher / other donations is 25.3 tonnes (2022 – 19.6 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 another challenging year, so that we in turn can support those who need assistance with food supplies.

Clients continued to be able to approach us in two ways: by bringing in a TCS Voucher issued by or referred from 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 203 households (2022 – 184), a total of 572 adults and children and a 10.3% increase 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.

As Covid restrictions eased, we have welcomed our clients back inside The Wesley Centre building and continued supplying food parcels and being as accommodating as possible in the supply of food to everyone requesting food assistance.

enjoyable reducing food assistance.

continued supplying food parcels and being as accommodating as possible in the supply of food to As Covid restrictions eased, we have welcomed our clients back inside The Wesley Centre bringing and

signpost clients to other agencies who may be able to offer them additional support.

We endeavour to offer clients whatever food assistance is appropriate to their needs and also look to

on the previous year. This is analysed on the next page by the location of households.

were able to support 503 households (5055 – 184) a total of 235 adults and children and a 10.3% increase this list of food can come direct to us when we are open. This twin approach means that in the year we from one of our partner agencies (a list of these appears in Appendix 5) and we regularly update and add to Clients continued to be able to support us in two ways: by providing in a TCS voucher issued by or referred

assistance with food supplies.

supported us so well during another challenging year, so first we in turn can support those who need we are unable to thank them personally. We are immensely grateful to our local communities who have donated so generously throughout the year. Unfortunately, we know the names of so few of our donors, so voucher \ other donations is 523 tonnes (5055 – 184 tonnes). Our thanks go to everyone who has (5055 – 23 tonnes) and the total amount of food distributed in the year through TCS voucher \ Agency (5055 – 138 tonnes). We have also purchased an increasing amount of food needed this year – 88 tonnes those who currently do not. This is borne out by the total amount of food donated in the year. 12 tonnes The Community Storehouse brings people together: people who currently have resources: giving to help

## REVIEW OF ACTIVITIES

supported by Churches and businesses in the area.

relevant advisory services or information and to provide such services within a Christian ethos.

B. Such other means, including (but not limited to) the provision of support or signposting to or relieve poverty.

individuals and families in need and also to other charities or organisations working to prevent financial hardship in such ways the trustees shall from time to time think fit, in particular, but not

To relieve persons' hardship but not exclusively in Parkside Wood and surrounding area that are in

OBJECTIVES AND ACTIVITIES

FOR THE YEAR ENDING 31 JULY 2023

REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

## REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

### FOR THE YEAR ENDING 31 JULY 2023

On occasions when we have had surplus supplies, we have 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 *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 support with food supplies. Co-op food stores 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.

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)



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

Thanks also go to everyone who has made a financial contribution to The Community Storehouse, whether

weekly supply of bakery goods, festive products, thus reducing food going to waste. Warburtons have also supported in giving us a support with food supplies. Co-op food stores in East Beckham, are supporting us by giving us some of their Community Matters scheme to support local charities. Thanks also go to the local Salvation Army for their largest collection point, donating surplus food supplies, as well as making financial donations through their

Once again, we would like to thank Paddock Wood Waitrose for their support in continuing to post our

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

charitable objectives.

TCS aims to continue meeting the needs of its clients wherever possible while operating within its Tonbridge and community groups in Maidstone.

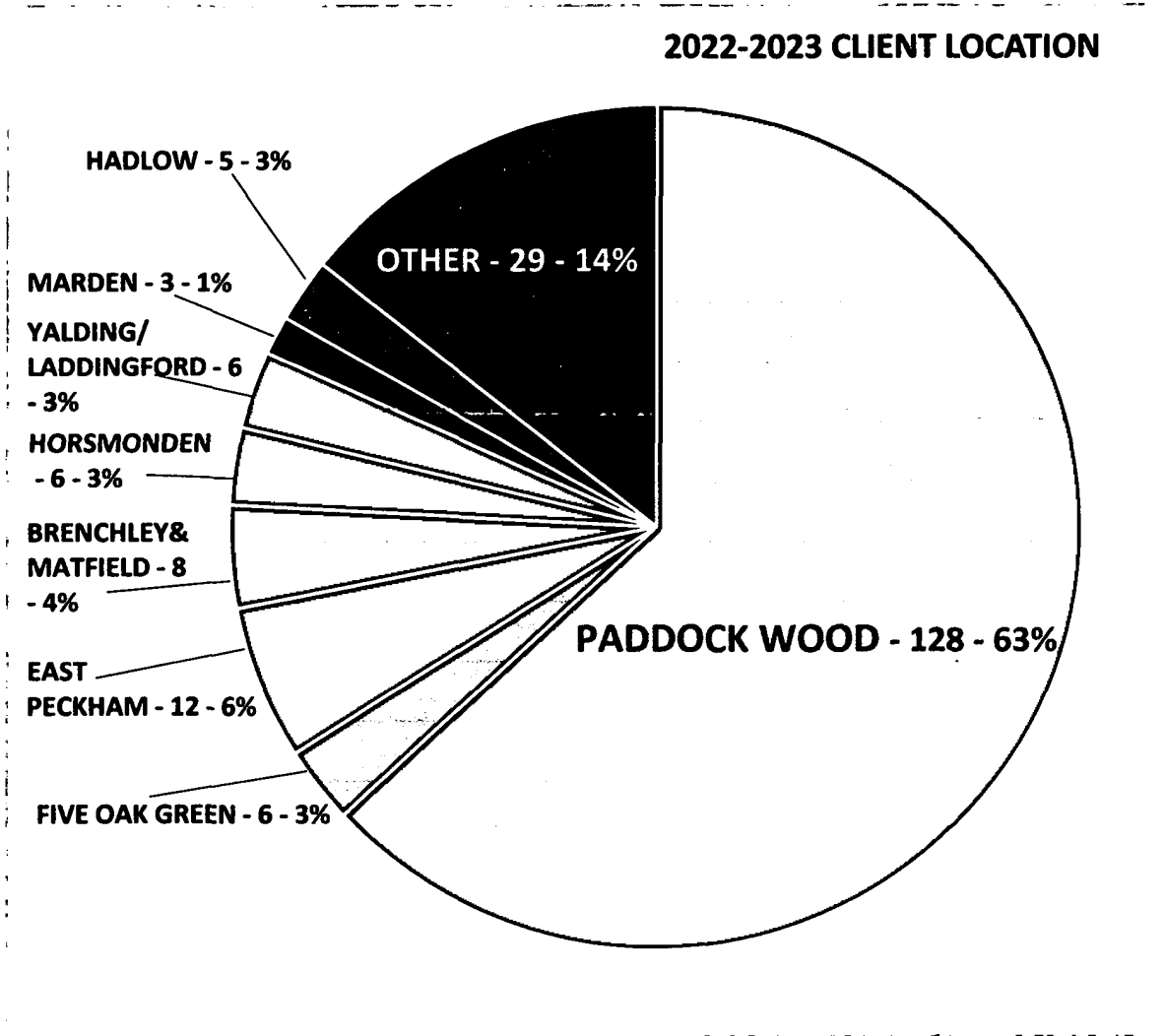
our area. Other areas which have benefited from some of our food supplies have been foodbanks at On occasions when we have had surplus supplies, we have also been able to supply other food agencies in

**FOR THE YEAR ENDING 31 JULY 2023**

**REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**

REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE  
FOR THE YEAR ENDING 31 JULY 2023

**2022/23 – HOUSEHOLDS HELPED & LOCATION**  
**1092 PARCELS**  
**203 FAMILIES (ADULTS 345 – CHILDREN 227 )**



## **REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**

### **FOR THE YEAR ENDING 31 JULY 2023**

#### **FINANCIAL REVIEW**

##### **Income**

During the year cash donations totalled £61,504 (2022 - £36,737), with additional bank interest £470.

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 £4,849. 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. Due to availability, we have been able to additionally rent the back hall of the Wesley Centre, at additional cost for 3 hours each Tuesday afternoon.

##### **Food Donations**

The valuation of individual items is difficult and therefore a fair value of £2.00 per kg. (2022 - £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. At the end of July 2022, current stock was revalued at £2.00 per kg, to reflect current escalation in food costs. This was the first increase in stock valuation since The Community Storehouse began operating. Further increase is likely in the re-valuing of stock, due to rising food costs and due to having to use more of our resources to purchase stock.

##### **Expenditure**

During the year expenditure (excluding food donations) was £50,742 (2022 - £24,696). The largest part of this was for food purchases, £38,370 (76%) followed by the rent of the premises, £9,572 (19%).

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

Income exceeded Expenditure by £11,547 and the cash balance at the year-end was £114,829 (2022 - £103,596).

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 2022/23 financial year, sufficient reserves and cash would need to be retained to the value of £50,742.

the value of £20,345.

By the charity during the 2022/23 financial year, sufficient reserves and cash would need to be retained to food distributed but including rental expenditure from the Restricted Fund). Based on these costs incurred the charity has adopted a reserves policy of maintaining a minimum of one year's expenditure (excluding

£103,282).

Income exceeded expenditure by £11,247 and the cash balance at the year-end was £114,830 (2022 - surplus, reserves and cash

this was for food purchases, £38,310 (2022) followed by the rent of the premises, £9,215 (2022).

During the year, expenditure (excluding food donations) was £20,345 (2022 - £54,080). The largest part of expenditure

valuation of stock, due to rising food costs and due to having to use more of our resources to purchase stock. stock valuation since the Community Storehouse began operating. Further increase is likely in the re-stock was retained at £5.00 per kg to reflect current escalation in food costs. This was the first increase in VAT distributed, representing the service potential provided by such items. At the end of July 2022, current recognised as a component of donations. The charity recognises in stock the value of donated goods, not been used at the time of distribution (recognised as charitable expenditure) and an equivalent amount. The valuation of individual items is difficult and therefore a fair value of £5.00 per kg (2022 - £1,100) has Food Donations

Wesley Centre, at additional cost for 3 hours each Tuesday afternoon.

supporting this expenditure. Due to availability, we have been able to additionally rent the back hall of the rental lease agreement until September 2022, at a cost of £2,000 annually. Our Rent Fund will continue, agreement with Turridge Wells Borough Council was renewed in September 2020 with a further 2-year businesses and groups. The Wesley Centre Rent Appeal received donations of £4,840. Our licence in addition to personal one-off and regular giving we received donations from several local clubs.

During the year cash donations totalled £61,204 (2022 - £36,131), with additional bank interest £470 income

## FINANCIAL REVIEW

FOR THE YEAR ENDING 31 JULY 2023

BEFORE OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE

## **REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE** **FOR THE YEAR ENDING 31 JULY 2023**

### **Appendix 1**

During the year donations were gratefully received from:

#### **Schools:**

Brenchley & Matfield Primary, Capel Pre-School, Colliers Green Primary, East Peckham Primary, St. Ronans Hawkhurst, Horsmonden Primary, Laddingford Primary, Paddock Wood Primary Academy, Somerhill, Yalding Primary.

#### **Churches:**

Capel United Churches, Methodist and Salvation Army East Peckham, Horsmonden Methodist, St. Andrew's Paddock Wood, St. Justus Paddock Wood, St. Luke's Matfield, St. Mary's Hadlow, St. Mary's Lamberhurst, St. Augustines Tunbridge Wells.

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

Aycliffe Dental Surgery, Baxall Construction, Beginners2Runners, Benchmark Joinery, Brenchley Choral Society, Brenchley & Matfield Parish Council, Hair Workshop, Hammonds Butchers Matfield, Matfield W.I., MPS Housing, Mulberry Tree Coffee Shop, Nationwide Building Society, Olivers Fish/Chip Shop, Operation Christmas Child, Paddock Wood Community Advice Centre, Paddock Wood Community Centre, Paddock Wood Fairtrade Shop, Paddock Wood Lions, Paddock Wood Masonic Lodge, Paddock Wood Robins, Paddock Wood Scouts, Paddock Wood Town Council, Paddock Wood Waitrose, Pet Pantry, Smol, Tesco, Total Natural Solutions, Waitrose Community Matters, Warburtons, Wards Estate Agents, West Peckham Parish Council, Wilko Supermarket, Yalding Yuletide Market.

Many and numerous private donations, including several charitable trusts, both small and large.

### **Appendix 2**

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

Capel Primary School, Cranbrook Primary School, Dowding House Paddock Wood, Early Help Preventative Services, East Peckham Salvation Army, Horsmonden Primary School, Laddingford Primary School, Mascalls Academy Paddock Wood, Paddock Wood & East Peckham Community Wardens, Paddock Wood Primary Academy, Paddock Wood Community Advice Centre, Salus, Scalliwags Pre-school, St. Andrew's Church Paddock Wood, Woodlands Health Centre Paddock Wood – GP Surgery & Health Visitor Team, Yalding Surgery.

Surgey.

Badcock Wood, Woodlands Health Centre Badcock Wood – GP Surgery & Health Visitor Team, Yalding Academy, Badcock Wood Community Advice Centre, Salus, Scalliwags Pre-school, St. Andrew's Church, Academy Badcock Wood, Badcock Wood & East Beckham Community Wards, Badcock Wood Primary Services, East Beckham Salvation Army, Horsmonden Primary School, Laddingford Primary School, Macclesfield Cabel Primary School, Cranbrook Primary School, Dowling House Badcock Wood, Early Help Preventative

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

**Appendix 5**

many and numerous private donations, including several charitable trusts, both small and large.

Parish Council, Wilko Supermarket, Yalding Antiques Market.

Total Natural Solutions, Waitrose Community Matters, Warburtons, Wards Estate Agents, West Beckham Badcock Wood Scouts, Badcock Wood Town Council, Badcock Wood Waitrose, Pet Partners, Smol, Tesco, Wood Fairtrade Shop, Badcock Wood Lions, Badcock Wood Masonic Lodge, Badcock Wood Robins, Christmas Child, Badcock Wood Community Advice Centre, Badcock Wood Community Centre, Badcock WBS Housing, Mulberry Tree Coffee Shop, Nationwide Building Society, Oliver's Fish Chip Shop, Operation Society, Breachley & Matfield Parish Council, Hair Workshop, Hammonds Butchers Matfield, Matfield W.I., Wildlife Dental Surgery, Baxall Construction, Beginners Runners, Benchmark Joinery, Breachley Choral

**Other organisations, companies and donors:**

St. Augustine's Luppidge Wells.

Badcock Wood, St. James Badcock Wood, St. Luke's Matfield, St. Mary's Haslow, St. Mary's Lamberhurst,

Cabel United Churches, Methodist and Salvation Army, East Beckham, Horsmonden Methodist, St. Andrew's

**Churches:**

Yalding Primary.

Hawkhurst, Horsmonden Primary, Laddingford Primary, Badcock Wood Primary Academy, Somerhill,

Breachley & Matfield Primary, Cabel Pre-School, Colliers Green Primary, East Beckham Primary, St. Romans

**Schools:**

During the year donations were gratefully received from:

**Appendix 1**

**FOR THE YEAR ENDING 31 MARCH 2023**

**REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**

**REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE**  
**FOR THE YEAR ENDING 31 JULY 2023**

**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:

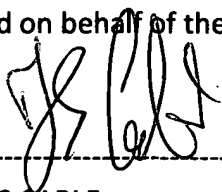
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare 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.

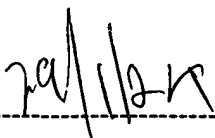
The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

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

..... Date

CHAIRMAN  
JAMES CADIE

Signed on behalf of the Trustees

within Part 12 of the Companies Act 2006.

The above report has been prepared in accordance with the special provisions relating to small companies

included on the charity's website.

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

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

- the company will continue in business;
- prepare the financial statements on the going concern basis unless it is appropriate to prepare that
- disclosures disclosed and explained in the financial statements; and
- state whether applicable accounting standards have been followed, subject to any material
- making judgements and estimates that are reasonable and prudent;
- select suitable accounting policies and then apply them consistently;

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

RESPONSIBILITIES OF THE DIRECTORS \ TRUSTEES

FOR THE YEAR ENDING 31 JULY 2023  
REPORT OF THE TRUSTEES OF THE COMMUNITY STOREHOUSE



## INDEPENDENT EXAMINER'S REPORT TO

## THE TRUSTEES OF THE COMMUNITY STOREHOUSE

I report on the financial statements of the Trust for the year ended 31 July 2023 set out on pages 11 to 16.

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) 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 accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to the matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with Section 386 of the Charities Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

1 February 2024  
72 Commercial Road  
Paddock Wood, Tonbridge, Kent



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

**THE COMMUNITY STOREHOUSE****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)****YEAR ENDED 31 JULY 2023**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
<b>Income</b>					
Donations and Other Income		86732	4849	91581	60270
Income from Other trading Activities					
- Fundraising		-	-	-	-
- Bank Interest		470	-	470	-
<b>Total Income</b>	<b>2</b>	<b>87202</b>	<b>4849</b>	<b>92051</b>	<b>60270</b>
<b>Expenditure</b>					
Charitable Activities	<b>3</b>	72505	8000	80505	48745
Raising Funds		-	-	-	-
<b>Total Expenditure</b>		<b>72505</b>	<b>8000</b>	<b>80505</b>	<b>48745</b>
Transfers between funds		(10000)	10000	0	0
<b><u>Nett Income (Expenditure) for the Year</u></b>		<b><u>4697</u></b>	<b><u>6849</u></b>	<b><u>11546</u></b>	<b><u>11525</u></b>
<b><u>Fund balances brought forward at</u></b> <b><u>1 August 2022</u></b>		<b><u>104469</u></b>	<b><u>1642</u></b>	<b><u>106111</u></b>	<b><u>94586</u></b>
<b><u>Fund balances carried forward at</u></b> <b><u>31 July 2023</u></b>		<b><u>109167</u></b>	<b><u>8491</u></b>	<b><u>117658</u></b>	<b><u>106111</u></b>

**THE COMMUNITY STOREHOUSE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 JULY 2023**

		<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
			<u>Funds</u>	<u>Funds</u>		
			£	£	£	
<b>Income</b>						
Donations and Other Income			80735	4849	91581	60370
Income from Other trading Activities			-	-	-	-
- Fundraising			-	-	-	-
- Bank Interest			470	-	470	-
<b>Total Income</b>	2		81205	4849	92051	60370
<b>Expenditure</b>						
Charitable Activities	3		75202	8000	80202	48742
Raising Funds			-	-	-	-
<b>Total expenditure</b>			75202	8000	80202	48742
Transfers between funds			(10000)	10000	0	0
<b>Net income (Expenditure) for the Year</b>			<u>4697</u>	<u>6849</u>	<u>11546</u>	<u>11252</u>
<b>Fund balances brought forward at 1 August 2022</b>			<u>104469</u>	<u>1645</u>	<u>106111</u>	<u>94286</u>
<b>Fund balances carried forward at 31 July 2023</b>			<u>109167</u>	<u>8491</u>	<u>117658</u>	<u>106111</u>

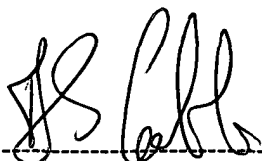
**THE COMMUNITY STOREHOUSE****COMPANY NO: 07705389****BALANCE SHEET****31 JULY 2023**

	<b><u>Notes</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
		£	£
<b><u>CURRENT ASSETS</u></b>			
Stock		2071	1757
Debtors	5	1196	1196
Cash at Bank & in Hand		<u>114829</u>	<u>103596</u>
		<u>118096</u>	<u>106549</u>
<b><u>CREDITORS: Amounts falling due within one year</u></b>		(438)	(438)
<b><u>NET CURRENT ASSETS</u></b>		117658	<u>106111</u>
<b><u>FUNDS</u></b>			
Unrestricted Funds	6	109167	104469
Restricted Funds	6	<u>8491</u>	<u>1642</u>
<b><u>TOTAL FUNDS</u></b>		<u>117658</u>	<u>106111</u>

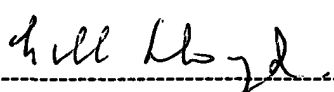
For the financial year ended 31 July 2022, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply 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: 21/1/24

Adopted on: .....

CHAIRMAN  
TREASURER

JAMES CABLE  
GILL TLOAD

Signed on behalf of the Directors\Trustees

companies within part 12 of the Companies Act 2006.  
These financial statements have been prepared in accordance with the special provisions relating to small

redemptions of the Companies Act 2006' so far as applicable to the Company.  
period in accordance with the requirements of sections 304 and 305 which otherwise comply with the  
the state of affairs of the Company as at the end of the period and of its profit or loss for the financial  
comply with section 386 of the Act and preparing financial statements which give a true and fair view of  
Directors acknowledge their responsibilities for ensuring that the Company keeps accounting records which  
section 444 of the Companies Act 2006; and no notice has been deposited under section 446. The  
for the financial year ended 31 July 2023' the Company was entitled to exemption from audit under

TOTAL FUNDS	11,362.8	10,611.1
Restricted funds	2	16.5
Unrestricted funds	6	10,446.8
FUNDS		

NET CURRENT ASSETS	11,362.8	10,611.1
--------------------	----------	----------

CREDITORS: Amounts falling due within one year. (438) (438)

Cash at Bank & in Hand	11,806.6	10,646.0
Debtors	11,483.0	10,326.6
Stock	2	11.6
CURRENT ASSETS	50,11	1,12,1

Notes	5053	5055
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**THE COMMUNITY STOREHOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 JULY 2023**

The notes set out on pages 13 to 16 form an integral part of these financial statements.

**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 & Republic of Ireland (FRS102) (effective 1 January 2015) – 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 £.

**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.

aggregate all costs related to that category.

All expenditure is accounted for on an accrual basis and has been classified under headings that

d) Expenditure Recognition

No amount is included in financial statements for volunteer time, in line with 2086 (FR2025).

Individual items is difficult to undertake.

Income recognized from goods donated for distribution is valued by weight because the valuation of

when it is received.

Financial income is recognized by the charity when it is received. Income from grants is recognized

c) Income Recognition

donors. The aim and use of each restricted fund is set out in note 7 to these financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the

objectives of the charity and have not been designated for other purposes.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general

b) Funds

sterling rounded to the nearest £.

The financial statements are prepared on a going concern basis under the historical cost convention, in

and the Companies Act 2006.

Charities 2086 (FR2 1025) the financial reporting standard applicable in the UK and Ireland (FR2 1025)

Reporting standard applicable in the UK & Republic of Ireland (FR21025) (effective 1 January 2022) –

Practice applicable to charities preparing their financial statements in accordance with the Financial

been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended

The charity constitutes a public benefit entity as defined by FR21025. The financial statements have

a) Basis of Accounting

1) Accounting Policies

The notes set out on pages 13 to 16 form an integral part of these financial statements.

31 JULY 2023

NOTES TO THE FINANCIAL STATEMENTS

THE COMMUNITY STOREHOUSE

**THE COMMUNITY STOREHOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 JULY 2023**

Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, and 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.

g) **Stock**

Stock is made up of donated goods and purchased 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 are 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.



estimated liability.

- properly result in a transfer of funds to a third party and the amount due can be measured or these are recognised where the charity has a present obligation resulting from a past event that will
- i) Creditors and provisions

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

j) Gift at bank and in hand

Payments are added at the amount received net of any discounts due.

Large and other donors are recognised at settlement amount after any trade discounts offered.

k) Deposits

Stock is made up of donated goods and purchased not yet distributed.

l) Stock

continue as a going concern.

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

i) Going Concern

the definition of a charitable company for UK corporation tax purposes.

considered to base the test set out in paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the criteria is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is

e) Tax

as the rent on our premises.

These are costs directly attributable to achieving the charitable objectives of the company and

iii) Charitable Activities Costs

in support of expenditure on the objects of the charity.

charitable activities. These include administrative costs and indirectly. They are incurred directly support costs are those that assist with the work of the charity but do not directly represent

i) Support Costs

incurred directly.

• basis' and it is possible that the settlement will be reduced and the amount of the obligation can be expenditure is recognised where there is a legal or constructive obligation to make payments to third

### 31 MAY 2023

### NOTES TO THE FINANCIAL STATEMENTS

### THE COMMUNITY STOREHOUSE

**THE COMMUNITY STOREHOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 JULY 2023**

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>2023</u>	<u>2022</u>
<b>2) <u>INCOME FROM GRANTS AND DONATIONS</u></b>		
	£	£
Donations & Gifts from Individuals	29961	23770
Gift Aid	3134	1941
Donations from churches, Associations	6137	4510
General Grants	22172	6516
Donated Goods	30077	<u>23533</u>
Bank interest	470	
Bank Refund	<u>100</u>	
	<u>92051</u>	<u>60270</u>
 <b>3) <u>ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITY</u></b>		
Donated Goods distributed to beneficiaries	29763	24049
Purchased Goods distributed to beneficiaries.	38370	14598
Independent Examiners Fees (Governance)	438	438
Rent	8000	8000
Rent – additional extra	1572	
Other support costs	<u>2362</u>	<u>1660</u>
	<u>80505</u>	<u>48745</u>

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

**4) TRUSTEE REMUNERATION & EXPENSES**

The trustees neither received nor waived any remuneration during the year (2022 – £ Nil).  
The trustees did not have any expenses reimbursed during the year (2022 – £ Nil).

<b>5) DEBTORS</b>	<u>2023</u>	<u>2022</u>
Prepayments & accrued income	<u>£1196</u>	<u>£1196</u>

Prepayments & accrued income

£1136

£1136

## 2) DEBTORS

5053

5053

The trustees did not have any expenses reimbursed during the year (5053 - £ nil).

The trustees neither received nor waived any remuneration during the year (5053 - £ nil).

## 4) TRUSTEE REMUNERATION & EXPENSES

the beneficiaries of the foodbank.

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

	80202	48142
Other support costs	5385	1660
Rent - additional extra	1235	
Rent	8000	8000
Independent Examiners Fees (Governance)	438	438
Purchased goods distributed to beneficiaries	38330	14288
Donated goods distributed to beneficiaries	58783	54048

## CHARITABLE ACTIVITY

### 3) ANALYSIS OF EXPENDITURE ON

	85021	20530
Bank Refund	100	
Bank interest	430	
Donated goods	30033	33233
General Grants	55135	8218
Donations from churches, associations	8133	4210
Gift Aid	3134	1841
Donations & gifts from individuals	58881	53330
	£	£

### 5) INCOME FROM GRANTS AND DONATIONS

5053

5053

measured at their settlement value.

form of Creditors and Debtors. These are initially recognised at transaction value and subsequently

The charity has financial assets and liabilities of a kind that qualify as basic financial instruments in the

## k) Financial Instruments

31 JULY 2023

## NOTES TO THE FINANCIAL STATEMENTS

### THE COMMUNITY STOREHOUSE

**THE COMMUNITY STOREHOUSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**31 JULY 2023**

<b>6) FUND RECONCILIATION</b>	<b>Balance at</b>				<b>Balance at</b>
	<b><u>31.7.22</u></b>	<b>Income</b>	<b><u>Expenditure</u></b>	<b><u>Transfer</u></b>	<b><u>31.7.23</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted Funds–Rent Fund	1642	4849	(8000)	10000	8491
Unrestricted Fund	104469	87203	(72505)	(10000)	109167

**7) ANALYSIS of FUNDS**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total Funds</u></b>
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 July 2023			
represented by:			
Current Assets	109605	8491	118096
Current Liabilities	<u>(438)</u>	<u>( - )</u>	<u>(438)</u>
	<u>109167</u>	<u>8491</u>	<u>117658</u>

**8) LICENCE COMMITMENT**

The Charity has an annual commitment of £8000 in respect of rental of premises which expires in September 2025. This licence agreement was renewed for a period of 5 years from September 2020. 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.

operation is The Welsh Centre, Commercial Road, Brompton Wood, Tonbridge, Kent, TN11 6DS.  
Registered office address is 31 Church Road, Brompton Wood, Tonbridge, Kent, TN11 6HD and place of  
the Community Storehouse is a combi van limited by brackets incorporated in England and Wales. its

2) GENERAL INFORMATION

This is subject to a notice being of six months on either side.  
September 2025. This licence agreement was renewed for a period of 2 years from September 2020.  
The Charity has an annual commitment of £8000 in respect of rental of premises which expires in

3) LICENCE COMMITMENT

Current liabilities	100000	8000	110000
Current Assets	(438)	( - )	(438)
Unrestricted FY:	100000	8000	110000
Fund balances at 31 July 2023			

£	£	£
Funds	Funds	Funds
Unrestricted	Restricted	Total Funds

4) ANALYSIS OF FUNDS

Unrestricted Fund	100000	8000	(10000)	100000
Restricted funds—fund	1000	438	(8000)	10000
	£	£	£	£
31 July 2023	Income	Expenditure	Transfer	31 July 2023
Balance of				Balance of

5) FUND RECONCILIATION

31 July 2023  
NOTES TO THE FINANCIAL STATEMENTS  
THE COMMUNITY STOREHOUSE