

# Earlsfield Foodbank

Registered Charity No.  
1167812

Report and Financial Statements

Year ended 31 March 2025

**F8 EARLSFIELD**  
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## EARLSFIELD FOODBANK

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## **EARLSFIELD FOODBANK**

### **INFORMATION**

#### **Trustees:**

Rev. Isaac Achene	(Chair) resigned 31.3.25
Meg Fry	resigned 28.2.25
Robin Gisby	
Sue Knowles	resigned 30.5.25
Lousie Pendry	
Michael Walton	resigned 31.3.25

**Address**      16 Herondale Avenue,  
London SW18 3JL

**Charity number**                      1167812

# **EARLSFIELD FOODBANK**

## **TRUSTEES' ANNUAL REPORT**

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

#### **Governing Document**

Earlsfield Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted the constitution on 17 March 2016 based on the 'CIO Foundation Constitution' published by the Charities Commission. Earlsfield Foodbank was established for charitable purposes for the public benefit and entered the Register of Charities on 23<sup>rd</sup> June 2016 with the Registered Charity Number 1167812.

#### **Trustee Selection and Management**

Earlsfield Foodbank CIO is managed by a Board of Trustees selected for their range of skills and strong endorsement of the organisation's objectives

The Earlsfield Foodbank was founded in October 2013 by the late Rev. Colin Roberts, the parish priest of St John the Divine, in Garratt Lane, as a project supported by Churches Together in Earlsfield.

Apart from the first charity trustees (including Rev Isaac Achene), every trustee is appointed for a renewable term of three years. New trustees are appointed by existing trustees considering the skills needed to ensure effective management of the foodbank.

On first appointment, new charity trustees are given a copy of the charity's constitution and the latest Trustees' Annual Report and Statement of Accounts. Trustees are also encouraged to familiarise themselves with the Charities Commission's publications outlining the responsibilities involved in becoming a charity trustee.

The management of the charity is delegated to the Foodbank Manager and her Management Team. The Manager and members of the Management Team attend foodbank sessions implementing the guidelines laid down by the trustees in consultation with volunteers. Trustee and volunteer meetings are held regularly to consider management guidelines, progress since the last meeting and priorities for the next few months.

Trustees review the risks associated with the operation of the Foodbank and how these can be mitigated on a regular basis. The Trustees have adopted a broad range of policies that are intended to manage and minimise risks. Trustees and volunteers attend training that seeks to enable them to deal with some of the problems faced by clients of the foodbank, in particular through signposting clients to services run by third parties.

#### **Changes to Trustees**

Towards the end of the year the Trustees had to implement a number of changes.

Michael Walton had to retire as a Trustee and the Treasurer due to ill health and sadly passed away in June 2025. The Trustees would like to record his outstanding contribution to starting the Foodbank and working so hard over many years to make it what it is today. We all owe him an enormous debt of gratitude.



Isaac Walton stepped down as Chair at the end of the year having served for many years and having provided significant moral guidance to the Foodbank's principles.

Although Meg Fry had to step down from her valuable role as a Trustee, we re very grateful for the continuing support she had her team provide via the Home Community Café.

Sue Knowles kindly took over the Chair's role and handled the transition of both the Trustees and the manager very effectively and sensitively. However she also had to step down in June 2025. The Trustees are very grateful for her contribution.

Four new Trustees were appointed in the current year (2025/26): Beverley Morgan, Lucy Keen, Denise Paul and Paul Henry who is also Treasurer. Robin Gisby took over as Chair.

### **Charitable objects**

The charity's objects were refined towards the end of the year to be the relief of food poverty in Earlsfield and the surrounding areas and in particular, but not exclusively, by providing food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty

### **Mission Statement**

The charity's mission statement echoes the revised charitable objects:

- Our mission is to relieve food poverty in SW18 and SW17. We provide a helping hand to those facing food poverty in Earlsfield, offering support without judgement.
- Our aim is to relieve poverty by providing food but also to help our guests to move on so that they ultimately no longer need food aid support.
- We believe that no-one should go hungry and that all people, whatever their circumstances, deserve dignity, respect and privacy.

### **Public Benefit Statement**

The Trustees confirm that they have had due regard to the guidance on public benefit published by the Charities Commission in exercising their powers and duties.

### **Objectives and Activities**

The Earlsfield Foodbank has identified strategic objectives to achieve its purpose:

Inspired by Christian social principles, the ethos of the Foodbank focuses on welcoming everyone involved as persons deserving respect and generosity regardless of ethnicity, gender, sexuality, class, race, religion or nationality

On first attending the foodbank:

- To provide food, basic supplies and other essential support items as well as emotional and other practical support for people and families who find themselves in crisis.

In the medium term:

- To direct individuals to where they can get help and support to address problems beyond food poverty through professional advice or referral to appropriate agencies engaged through the local network and those present at the foodbank.

In the longer term:

- To help raise awareness of the nature, impact and prevalence of food poverty and its underlying causes.
- To build the Earlsfield Foodbank as a sustainable, well-run charity that will continue to meet local needs, in the hope that in due course the services of foodbanks will become redundant as the campaign to eliminate food poverty succeeds.

### **Charitable Activities**

During the period of this report the Foodbank continued to operate at St Andrew's Church in Garratt Lane on Thursday mornings between 9.30am and 12.00 pm.

During the period under review, guests were offered tea or coffee and pastries, supplemented by a hot light breakfast.

The Trustees remain determined to help guests to improve their lives and to address the various issues they face such as debt, employment, physical, social and mental health problems. During the year Foodbank continued to fund the attendance of an adviser from Wandsworth Citizens Advice. This funding is provided partly through a grant from the National Lottery Community Fund. The Family Action Wellbeing

Service (funded by Wandsworth Borough Council) is an early intervention mental health service, providing emotional and practical support to guests and their families struggling with poverty. An adviser from St Mungo's attended the foodbank offering support and advice for those in crisis through lack of housing or addiction. The Foodbank is now also part of a local network of agencies (Refernet) providing a wide range of support.

In addition to regular weekly support, the Foodbank has hosted ad hoc events to support and help guests.

### **Major Donations made during the period under review**

During the year under review major donations and grants received have included:

National Lottery Community Fund	20,000	Restricted
Wandsworth Borough Council	15,000	Restricted
Legacy	68,088	Restricted

The legacy was from the estate of Miss Phyllis Audrey Thompson. The foodbank is extremely grateful to Miss Thompson for recognizing the charity as a worthy beneficiary of her will. The Trustees would like to fund an activity in memory of Miss Thompson but have yet to determine how the unrestricted donation should be utilized.

The Trustees are very grateful for the support of all major donors. As explained above, the National Lottery Community Fund grant covered most of the cost of the Citizens Advice (CAB) presence at the foodbank sessions. Wandsworth Council's grant was used to fund salaries of two of the charity's employees.

### **Fraud by newly appointed Foodbank Manager**

A new Foodbank Manager (Darius Delail-Baird) was appointed in February 2024, prior to the year covered by this Annual Return. He was dismissed due to underperformance in July while on probation.

In September 2025 the previous Treasurer, in completing the Annual Return for 23/24, became aware of a significant discrepancy with the provision of Energy vouchers by the Foodbank to individuals. These vouchers can be exchanged for cash at a Post Office.

It became apparent that at least £4,300 of vouchers, out of a total issued of £5,378, were issued to him, his family or friends where they could be exchanged for cash. The matter was reported immediately to the Charity Commission, the Metropolitan Police and Action Fraud. A successful claim was made on our insurance policy less the £1k excess on it. Internal processes have been amended to prevent an occurrence of this very regrettable incident. We are awaiting further updates from Action Fraud who are pursuing the case.



**Contribution made by employees, volunteers and local businesses, religious institutions, clubs, charities and schools**

The Trustees recognise the essential and generous contributions that need to be made by the Foodbank Manager, and the volunteers. Following the dismissal of the Foodbank Manager noted above, in July 2024 the Trustees appointed a new management team comprising three part-time managers to each focus on different aspects of management

needs. The aim was to divide their activities so that no aspect of the Foodbank management is neglected and that they work together to build the donations, control expenditure and improve systems.

Sadly, the number of guests suffering from mental health problems, drug and alcohol addiction continued to increase. This together with abject poverty of many guests presented considerable challenges to staff and volunteers on Thursdays. The Trustees are very mindful of these challenges and are seeking to support managers and volunteers in every way. A security guard attends the foodbank every week.

The Trustees continue to review how these challenges, going far beyond the provision of food, can be managed in future; whilst retaining some of the unique and positive results of welcoming all who are in need in our designated area of London.

The Earlsfield Together network has succeeded in maintaining significant and regular donations of money and provisions during the year. Volunteers include those representing the engagement of local churches, the Earlsfield Baptist Church, St Gregory's Catholic Church, St John the Divine, St Mary Magdalene Anglican Church, the host church St Andrew's, Christ Revelation Faith Ministries and the Ahmadiyya Muslim Community.

The Foodbank is very grateful for the support of local businesses, in particular Just Boilers, a company that has supported the foodbank with regular donations of food and money since 2016 and Well Kneaded Pizza. Local schools have also continued to donate food and money, in particular Earlsfield Primary School, St Cecilia's, Ernest Bevin and Wandsworth Prep. Significant donations have been received from the work of the Bounce Theatre. Local organisations and individuals have also raised substantial sums through promoting events.

The Foodbank's partnership with the Home Cafe, which operates in St Andrew's, continues to be invaluable. The cafe closes on Thursdays to allow the foodbank to operate and has generously provided food for those guests attending the foodbank including the coffee and a light breakfast that are currently offered to all guests.

Above all, the Trustees recognize the very generous support of the Parish Council of St Andrew's that has welcomed and supported the foodbank by providing space for the foodbank to operate and store its stock in a Portacabin alongside the church.

The monetary value of the immense contribution of volunteers is not reflected in the accounts. Without the generosity of volunteers there would be no foodbank. Currently a bank of 60 volunteers is regularly engaged in registering and advising guests, sorting food and supplies, preparing food packages, planning food purchases, and in welcoming guests on Thursday mornings. A team of volunteers

also goes out on Wednesday evenings to collect surplus produce from 14 local supermarkets. The Foodbank remains extremely grateful for donations of food from the Dons Action Group. Many supporters continue to donate food via supermarket collection boxes, their churches and many other groups.

### **Achievements and Performance**

During the year the foodbank has regrettably seen a considerable increase in the demand for its services and the services of the other organisations that operate in tandem with the foodbank. The increase in the numbers of families and individuals in need has been driven by the continuing 'cost of living crisis' and the inadequacy of the social and financial support available to those in need. We are fortunate to have the support of those organisations mentioned above who attend on a weekly basis.

Maintaining a relationship with Refernet gives access to a wide range of local support agencies depending on their individual needs. Volunteers continue to help guests with a number of problems such as dealing with their energy supplier, allowing those expert advisers from the organisations attending the foodbank to concentrate on more complex cases.

As mentioned above, it is easy to underestimate the stress associated with interacting with distressed guests seeking help, often as a last resort. The Trustees are conscious of their responsibility to support Managers and Volunteers who have to cope with the mental stress engendered when empathising with guests who are often very distressed. The generosity of everyone engaged with the funding and operation of the foodbank in time and spirit is the basis of all its achievements during the year.

### **Financial Review**

The financial statements are attached together with a Letter of Representation to Independent Examiner and his Report.

### **Reserves**

The Trustees have concluded that Earlsfield Foodbank should seek to build up unrestricted reserves that equate to a quarter of projected unrestricted expenditure for the following year. Reserves at 31<sup>st</sup> March 2025 represent 63% of payments for the year ended 31 March 2025 (2024 30%).

Signed on behalf of the Trustees:

  
Robin Gisby  
Trustee

Date:

29/01/26.



**Earlsfield Foodbank  
Independent Examiner's Report to the Trustees  
For the year ended 31 March 2025**

I report on the accounts of the Earlsfield Foodbank ('the charity') for the year ended 31<sup>st</sup> March 2025.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charities Commission 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 Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the accounting records. It also includes consideration of any unusual items and disclosures in the accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statement below.

**Independent examiner's statement**

In connection with my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 132 Of the 2011 Act and with the methods and principles of the Statement of Recommended Accounting Practice: Accounting and Reporting of Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

-----  


Hugh Birchall

Date

29 / 01 / 2026

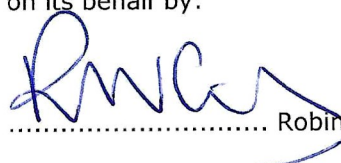
**EARLSFIELD FOODBANK**  
**Income and expenditure accounts for the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>					
<b>Voluntary Income</b>					
Grants and Donations	1,2	155,892	8,577	164,469	135,352
Bank Interest		2,390	-	2,390	1,037
<b>Total receipts</b>		<u>158,282</u>	<u>8,577</u>	<u>166,859</u>	<u>136,389</u>
<b>Expenditure</b>					
Charitable activities	3	121,242	8,505	129,747	142,163
<b>Total resources expended</b>		<u>121,242</u>	<u>8,505</u>	<u>129,747</u>	<u>142,163</u>
<b>Net Movement in Funds and net receipts for the year</b>		37,040	72	37,112	(5,744)
<b>Fund balances at 1 April 2024</b>		38,939	13,334	52,273	58,047
<b>Fund balances at 31 March 2025</b>		<u>75,979</u>	<u>13,406</u>	<u>89,385</u>	<u>52,273</u>

**EARLSFIELD FOODBANK**  
**Statement of Assets and Liabilities as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and short-term deposits		118,814	54,525
<b>Current liabilities</b>			
Creditors		(2,405)	(2,252)
Deferred grants	7	(27,024)	-
	7		
<b>Total current liabilities</b>		<u>(29,429)</u>	<u>(2,252)</u>
<b>Total net assets</b>		<u>89,385</u>	<u>52,273</u>
<b>Represented by:</b>			
<b>Funds and reserves</b>			
Restricted fund	8	13,406	13,334
Unrestricted fund - General fund	8	75,979	38,939
		<u>89,385</u>	<u>52,273</u>

The financial statements were approved and authorised for issue by the Board on 28 January 2026 and signed on its behalf by:

  
 ..... Robin Gisby (Trustee)

## EARLSFIELD FOODBANK

### Notes to the accounts

#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared 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 to the UK and Republic of Ireland (FRS102) (Charities SORP FRS 102) the Financial Reporting Standard applicable to the UK and the Republic of Ireland (FRS 102),

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

##### **b) Public Benefit entity**

The CIO meets the definition of a public benefit entity under FRS 102

##### **c) Going Concern**

The Trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. The accounts have been prepared on a going concern basis.

##### **d) Income**

Income is recognized when the charity has entitlement to the funds and any performance conditions attached to the income have been met. It is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognized when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated food and other supplies are valued at a deemed 'fair value' when and where possible. Such 'deemed value' has been based either on the weight of food and supplies or the value placed on them by the provider.

Current policy is to place no monetary value on the generously donated time that volunteers spend working for the charity.

##### **e) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received and generated for charitable purposes.

##### **f) Expenditure and liabilities**

Liabilities are recognized once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the cost of food and goods, any distribution costs and other activities undertaken to further the purposes of the charity and their support costs.



## EARLSFIELD FOODBANK

### Notes to the accounts (continued)

#### **Accounting policies** (continued)

#### **g) Deferred Income**

Any income that is made to cover expenditure over a defined period will be allocated pro rata to the year under review and to any future period of time. The amount allocated to the year under review is accounted for in receipts. Amounts allocated to subsequent years are shown as deferred grants.

#### **2. Receipts**

<b>Voluntary income</b>	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	67,727		67,727	90,022
Legacy received	68,088		68,088	-
National Lottery		5,833	5,833	10,000
Wandsworth Borough		2,143	2,143	12,000
Leveller Donations		72	72	636
Breakfast Donations		529	529	644
Insurance claim received	3,308		3,308	-
Donations – weighed food and supplies	16,769		16,769	22,050
	<u>155,892</u>	<u>8,577</u>	<u>164,469</u>	<u>135,352</u>

Food donated during the year ended 31 March 2025 has been valued at £1.50 per kilo (2024 - £1.50 per kilo). All food donated was assumed to have been distributed during the year.

Monetary donations include gift aid when received.

The Restricted Income relates to

1. A grant of £20,000 was received in August 2024 from the National Lottery Community Fund to fund the cost of advisers from the Wandsworth Citizens Advice Bureaux attending foodbank session to support guests from 1 September 2024 to 31 August 2026. Funding of £5,833 was utilised during the year.
2. A grant of £15,000 was received from Wandsworth Borough Council out of their 'Cost of Living Grant Fund' in December 2024. This grant is to be used to fund the cost of employing operations managers from 1 March 2025 to 30 September 2025. Funding of £2,143 was utilised during the year.

## EARLSFIELD FOODBANK

### Notes to the accounts (continued)

#### 3. Payments

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
<b>Analysis of expenditure on Charitable activities</b>				
<b>Charitable activities</b>				
<b>Direct costs</b>				
Salaries costs	27,386	2,143	29,529	22,054
Value of food distributed	63,034		63,034	75,715
Wandsworth Citizens' Advice	7,167	5,833	13,000	13,000
Cost of Breakfasts for guests	7,091	529	7,620	3,771
Energy Vouchers	-	-	-	10,455
Security costs	7,800		7,800	7,550
Waste Recycling	1,421		1,421	1,355
Foodbank equipment/bags	174		174	671
Computers and printers			-	1,500
<b>Total direct costs</b>	<b>114,073</b>	<b>8,505</b>	<b>122,578</b>	<b>136,071</b>
<b>Indirect costs</b>				
St Andrew's for space and energy	3,900		3,900	3,750
Payroll Service	322		322	265
Phone Costs	235		235	141
Stationery and printing	339		339	332
Mentoring costs	925		925	540
Recruitment cost	-		-	199
Insurance	544		544	410
Bank costs	60		60	60
Subscriptions	60		60	50
Website costs	286		286	253
Travel, cleaning and sundries	498		498	92
<b>Total indirect costs</b>	<b>7,169</b>	<b>-</b>	<b>7,169</b>	<b>6,092</b>
<b>Total resources expended</b>	<b>121,242</b>	<b>8,505</b>	<b>129,747</b>	<b>142,163</b>



## EARLSFIELD FOODBANK

### Notes to the accounts (continued)

#### **Analysis of expenditure on Charitable activities (continued)**

Food distributed during the year ended 31 March 2025 comprised the cost of food purchased directly by the foodbank amounting to £46,265 (2024 - £53,665) and the value placed on food donations in kind of £16,769 (2024 - £22,050), valued at £1.50 per kilo.

Restricted expenditure related the cost of the Wandsworth Citizens Advice contract for the year funded by the National Lottery Community Fund and Wandsworth Council's Capacity Building and Cost of Living Grants. Additional restricted expenditure relates to contributions to the cost of offering breakfast to guests funded by specific appeals. All other expenditure is funded by unrestricted income.

No Trustees received any remuneration in respect of their services as Trustees during the period (2024 - none). No travelling expenses were reimbursed to Trustees during the period

During the year to 31 March 2024 energy vouchers with a value of £4,308 were misappropriated. This matter was reported to the Metropolitan Police, the Charity Commission and Zurich Insurance. During 2024-25, £3,308 was recovered under the Charity's insurance policy.

#### **4. Analysis of the cost of key management**

	31 March 2025	31 March 2024
	£	£
Salary	29,142	21,635
National insurance costs	-	-
Pension costs	387	419
	<u>29,529</u>	<u>22,054</u>
Full time equivalent	<u>0.8</u>	<u>0.6</u>

No employee received remuneration above £60,000. The key management of the foodbank comprises the Foodbank Manager and the Trustees. One Foodbank manager resigned in June 2024 and was replaced by three part-time Foodbank managers who worked a total of 40 hours per week.

#### **5. Transactions with Trustees**

None of the Trustees have been paid any remuneration or received any benefit from the charity.

No Trustee expenses have been incurred in the year under review.

There were no related party transactions during the year under review.

## EARLSFIELD FOODBANK

### Notes to the accounts (continued)

#### 6. Defined Contribution pension scheme

The charity operates a defined contributions pension scheme. The assets are held separately from those of the charity in an independently administered fund. The employer's pension costs represent contributions payable by the charity to the fund and amount to £419 (2024 - £173).

#### 7. Current Liabilities

	31 March 2025 £	31 March 2024 £
<b><i>Creditors</i></b>		
HMRC and Pension	85	86
Wandsworth Citizens Advice	2,320	2,166
	<u>2,405</u>	<u>2,252</u>
 <b><i>Deferred grants</i></b>		
Grant from Wandsworth Council	12,857	-
Grant from the National Lottery Fund	14,167	-
	<u>27,024</u>	<u>-</u>

#### 8. Funds

	At 1 April 2024 £	Receipts £	Payments £	At 31 March 2025 £
<b>Total Unrestricted funds</b>	38,939	158,282	121,242	75,979
<b>Total Restricted funds</b>	13,334	8,577	8,505	13,406
 <b>Total funds</b>	<u>52,273</u>	<u>166,859</u>	<u>129,747</u>	<u>89,385</u>

#### 9. Guarantees

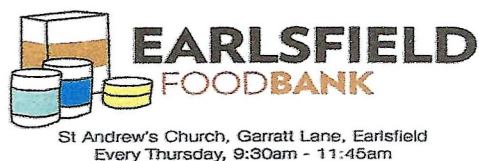
There have been no guarantees given by the charity at 31 March 2025.

#### 10. Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2025.

#### 11. Governing Document

The organisation is a Charitable Incorporated Organisation - registered on 23 June 2016 as a body corporate under part 11 of the Charities Act 2011.



24 Frewin Road  
London  
SW18 3LP

25 January 2026

Hugh Birchall  
2 Tilehurst Road  
London  
SW18 3ET

Dear Hugh

### **Letter of Representation**

The following representations are made on the basis of enquires of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year end 31<sup>st</sup> March 2025.

These enquires have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

#### **General**

1. We acknowledge that work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its financial statements audited for the year ended 31<sup>st</sup> March 2025.
3. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), being satisfied that they give a true and fair view and for making accurate representations to you.
4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all the appropriate persons within the charity, including minutes of all management and trustee meeting and correspondence with the Charity Commissioners.
6. We have been unable to provide to you invoices supporting payments during the year, following the transition from the former to the current Treasurer.
7. The financial statements are free of any material misstatements, including omissions.

#### **Assets and liabilities**



8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities have been recorded or disclosed as appropriate. There were no contingent liabilities or guarantees given to third parties.
10. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

#### Accounting estimate

11. Significant assumptions used by us in making the accounting estimates, including those measured at fair value are reasonable

#### Legal claims

12. We have disclosed to you that there are no legal claims in connection with litigation that have been or are expected to be received. Therefore, no claims need to be reflected in the financial statements.
13. We have disclosed to you that there are no instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

#### Related parties

14. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standard requirements.

#### Subsequent

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

#### Going concern

16. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and futures sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

#### Grants, donations and other income

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

For and on behalf of the Trustees of the Earlsfield Foddbank



Paul Henry

Treasurer and Trustee