

# THE HEREFORD FOOD BANK

England & Wales · Charity number 1170826

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-12-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 41 Monkmoor Street  
Hereford  
HR1 2DX

**Phone** 01432607011

**Email** [manager@herefordfoodbank.co.uk](mailto:manager@herefordfoodbank.co.uk)

**Website** <http://herefordfoodbank.co.uk>

## Activities

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**Objects:** The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, or provision of vouchers or support to enable the relief of the same, founded on the Christian principle that humanity should "love your neighbour as yourself". Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable.

**Activities:** A food parcel for up to a maximum of 7 days is supplied according to need. Referrals come from Case workers, Social workers, Support Staff and other agencies and an appropriate food parcel is prepared. Food is supplied by local churches, schools, firms and individuals and is checked and stored ready for distribution.

## Classification

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- **How:** Other Charitable Activities
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Herefordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£407,036	£301,268	-	-
2023-12-31	£450,579	£292,824	-	-
2022-12-31	£387,833	£254,251	-	-
2021-12-31	£238,633	£213,975	-	-
2020-12-31	£339,953	£149,899	-	-

## Trustees

Name	Role	Appointed
<b>Marie Rosenthal</b>	Chair	2021-03-22
Charles William Daw		2024-06-20
Michael John Wilkinson		2020-05-13
Susan Mary Ewart		2023-11-02
Suzanne Hunter		2025-10-02

**THE HEREFORD FOOD BANK**

England & Wales - Charity number 1170826

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# Accounts

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**HEREFORD  
FOODBANK**

**ANNUAL REPORT  
AND UNAUDITED FINANCIAL  
STATEMENT 2024**

**Charity No. 1170826**

**Company No. CE009433 (England and Wales)**

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## TABLE OF CONTENTS

### TRUSTEES REPORT

FOREWORD TO THE ANNUAL REPORT _____	3
EXECUTIVE SUMMARY _____	4
WHAT THE ORGANISATION DOES _____	5
SUMMARY OF THIS YEAR'S ACTIVITIES _____	7
FINANCIAL AND FOOD DONATIONS _____	11
VOLUNTEERS AND STAFF _____	13
STRUCTURE, GOVERNANCE AND MANAGEMENT _____	14
REFERENCE AND ADMIN DETAILS _____	15
<b>INDEPENDENT EXAMINER'S REPORT _____</b>	<b>16</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES _____</b>	<b>17</b>
<b>BALANCE SHEET _____</b>	<b>18</b>
<b>NOTES TO THE FINANCIAL STATEMENTS _____</b>	<b>20</b>
<b>DETAILED STATEMENT OF FINANCIAL ACTIVITIES _____</b>	<b>26</b>

# FOREWORD TO THE ANNUAL REPORT

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

Since becoming a Charitable Incorporated Organisation (CIO) in 2016, we have seen an 83% increase in referrals for food parcels—an alarming indicator of the steady rise in food poverty across our community. The ongoing cost-of-living crisis is having a profound impact, and we are seeing more people turning to the food bank for the first time.

At the same time, the cost of food for parcels has increased. We are also providing larger parcels, particularly in response to growing demand from working families. These combined pressures have led to a significant rise in our operating costs.

Despite these challenges, the food bank continues to attract generous donations and vital grant funding, enabling us to sustain this essential service. This is a testament to the dedication of our management team, volunteers, and board of trustees—but most of all, it reflects the incredible generosity of our local community, who donate both food and funds to ensure that no one in need goes without.

The food bank simply could not function without our amazing volunteers. In 2024 alone, they contributed over 7,500 recorded hours—though we know many more went unrecorded. From collecting donations at supermarkets to sorting food and delivering emergency parcels, their tireless commitment makes everything we do possible.

While these are difficult times, we remain confident in the strength of our response. Our dedicated volunteers and supportive community are the foundation of our work, and with their continued help, we will rise to meet the growing need.

**Marie Rosenthal, Chair of the Board of Trustees**

## EXECUTIVE SUMMARY

In 2024 the Food Bank's 100 dedicated volunteers, and team of staff, provided 100,000 meals for nearly 5,000 people in need. The team continues to work to help create independence through increased signposting and additional forms of help.

Over the year, there has been a marked increase in self-referrals and referrals from NHS health services. Donations of food valuing £85,000 from supermarket drives and other initiatives were received, along with many financial contributions from the local community.

The Food Bank is now operating a targeted collection strategy through the Bank the Food App and is increasing its involvement in community projects, such as the Schools Project, to help raise awareness. In the future the Food Bank will also focus on enhanced engagement with recipients with the aim of helping to resolve the root causes of food poverty for individuals, and to tailor food parcels to recipients' needs.

# WHAT THE ORGANISATION DOES

## Our Vision

The provision of food parcels to those recipients deemed to be in emergency need, arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves, signposting to additional support where needed.

Our main aim is to continue to provide food or vouchers and basic toiletries to people in need. To achieve this we need a set of objectives with clear goals.

## Our Aims and Objectives

Our objectives are:

- To continue to develop the model to provide a sustainable source of income and manage expenditure
- To value our volunteer base
- To develop working arrangements with other agencies to try to alleviate food poverty at source and reduce the need for emergency aid
- To ensure a safe, hygienic working environment
- To ensure that the 7-day emergency food parcels include healthy and nutritious food that people will eat.

## Our Activities

Provision of a food parcel for up to a maximum of 7 days, or the equivalent in food vouchers, supplied according to need. The food parcel also includes wider essentials such as personal hygiene products.

Referrals come from case workers, social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. Due to the current economic circumstances, the Trustees have continued to allow individuals who have been experiencing hardship to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

## **Public benefit**

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

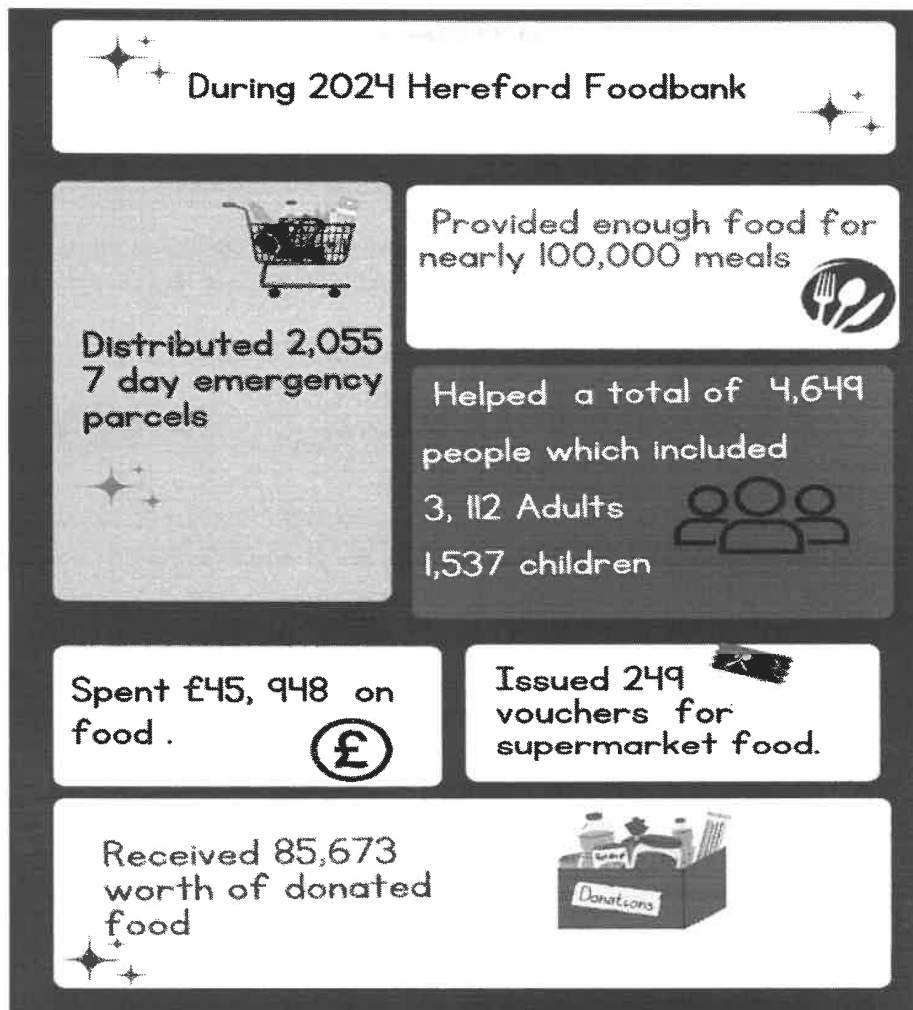
### Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

## SUMMARY OF THIS YEAR'S ACTIVITIES



In 2024, Hereford Food Bank experienced significant trends in both referral activity and donation patterns. The highest number of referrals occurred in December and May, aligning with well documented periods of financial stress; namely the holiday season and the lead-up to summer. These seasonal pressures often lead to heightened demand for emergency food support as families contend with increased household expenses.

A notable development during the year was the slight increase in first-time self-referrals. This rise is indicative of growing public awareness, reduced stigma around seeking help, and improved accessibility of food support services. It reflects ongoing efforts to streamline referral pathways and ensure individuals can reach out directly when in need.

Significantly, the largest share of referrals in 2024 came from adult NHS services, revealing a deepening connection between health services and food support. Alongside the increase in self-referrals, this trend signals an important shift toward health-focused and direct-access referral pathways. Frontline workers are increasingly recognising food insecurity as a fundamental component of individual wellbeing, integrating it into broader health and social care conversations.

In response to changing demand and donation behaviour, the Food Bank has adapted its collection strategies. Although overall donation volumes declined, we took a deliberate step toward targeting the key food items most needed. Two primary initiatives supported this approach:

- The Bank the Food App, which gained over 300 followers, provided real-time updates to supporters about priority items.
- Supermarket Drives, staffed by volunteers, enabled both the collection of donations and public engagement, offering opportunities to speak directly with community members about the Food Bank's work.

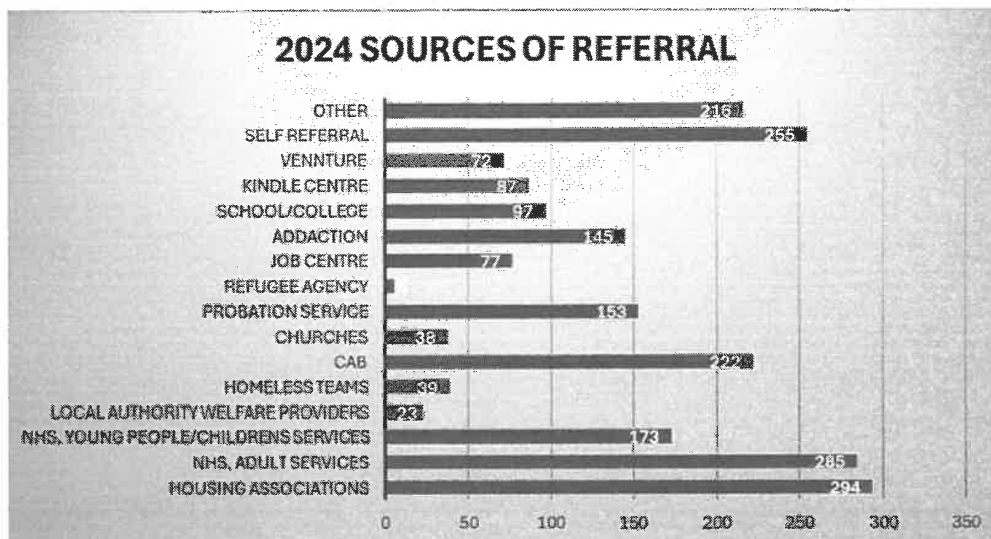
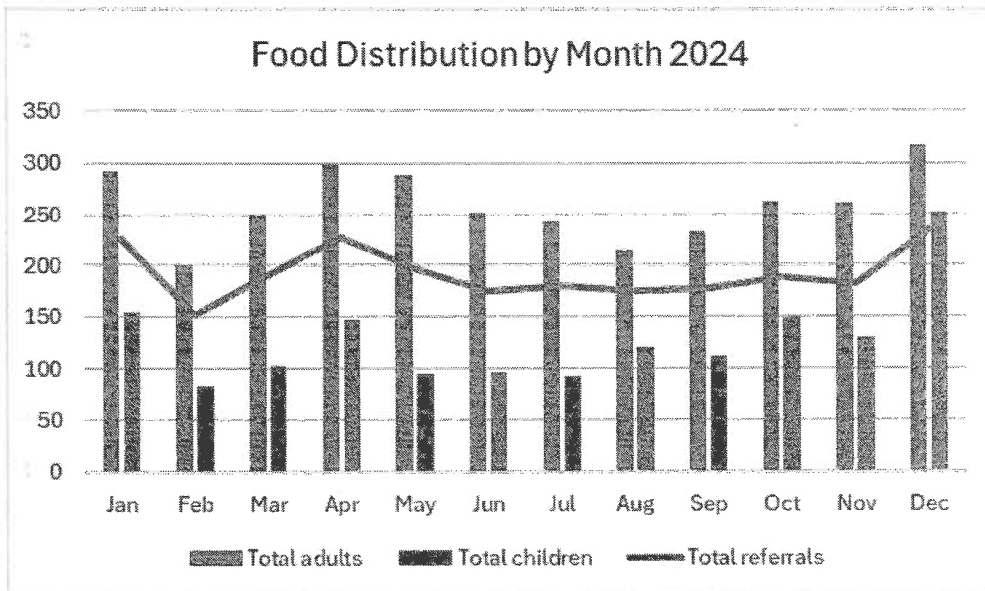
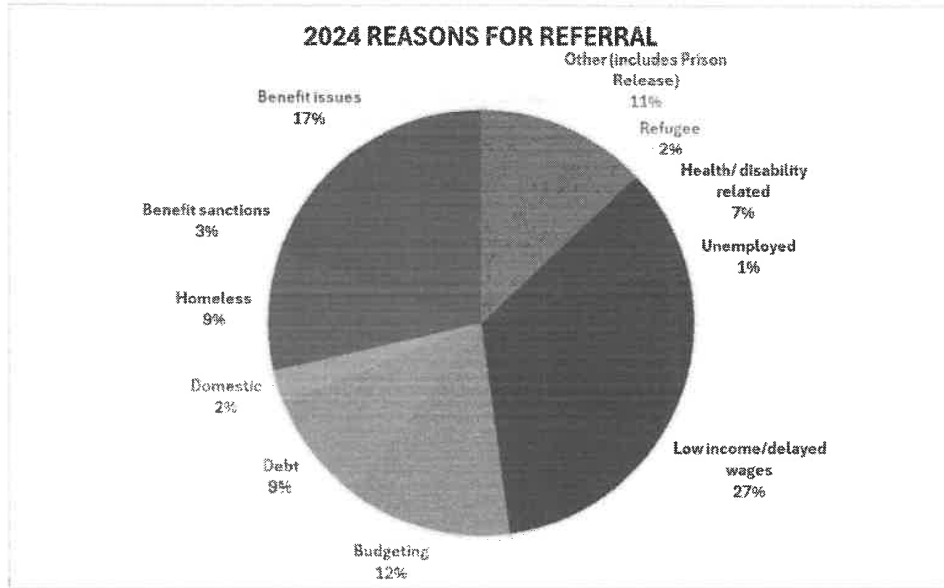
These targeted methods helped ensure that donated food and essentials, which made up around 50% of the parcels distributed, were more aligned with recipients' needs.

Alongside operational changes, 2024, saw the introduction of the Schools Project an important community outreach initiative. Designed to engage students in understanding and supporting the Food Bank, the project had several objectives:

- Raise awareness of the Food Bank's structure and the diversity of individuals it supports
- Encourage informed, focused donations
- Reduce stigma through education and discussion
- Facilitate participation in school-led collection events

The project not only increased donations but also played a role in normalising food support it helped children to realise how important healthy food is to wellbeing.

## Summary of Statistics



## **Future Plans**

Looking ahead, Hereford Food Bank is focused on enhancing its engagement with recipients, deepening understanding of their needs, and reasons for accessing food support. This includes ongoing efforts to strengthen signposting for further support to prevent repeat referrals.

Despite some challenges in donation volumes, targeting most needed food enabled the Food Bank to respond effectively to need.

# FINANCIAL AND FOOD DONATIONS



We would like to extend our sincere thanks to the local community for their generous financial and food donations. Despite the rising cost of living, we received food donations valued at more than £85,000.

## Large Financial Donations

The Alan Brailsford Charity
The Mumford Memorial Trust
Hereford Infosec
The Sam Morley Charitable Trust
Local Schools Combined
Local Churches Combined
The Lugwardine Charity
Avara Foods
St Owen Relief in Need
Tomkins Thomas
Avalon Metals
Hutchinson Partnership
CWU Worcester & Hereford
Services for Independent Living
Key Systems
Wellington Home and English Salvage
Hereford and District Young Farmers
Hereford Diocese

These contributions came through a variety of sources, including donation baskets in local supermarkets and shops, supermarket drives, Avara Foods, and individuals kindly dropping off food items.

In response to the concerns over the cost of living, we received £160,645 from the Government Household Support Fund administered by Herefordshire County Council.

We would also like to express our heartfelt thanks to the local schools and churches for their generous harvest donations, which made a significant difference in supporting those in need.

In addition, we are extremely thankful for the Christmas and Easter treats provided by the community. These thoughtful contributions allowed us to include treats within our food parcels during the festive periods.

Donations for 2024 of £126,798, plus £16,436 gift aid), show a decrease from the previous year (2023: £184,666, plus £13,209 gift aid).

Your continued support is deeply appreciated and plays a vital role in the success of our work.

## Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £81,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2024, the charity's unrestricted reserves stood at £647,422 (2023: £541,654), which was equivalent to 25 months (2023: 22 month) of normal expenditure. The charity's reserves currently exceed the reserves policy however, the future of the charity's income sources is not guaranteed and therefore the trustees feel that the current level of reserves held is appropriate.

## VOLUNTEERS AND STAFF

Volunteer number remain high at just over 100, with a regular volunteer base of over 80 people filling the rota supplemented by some very flexible and adaptable reserves. A huge amount of credit is due to the people who make the organisation work so well, day in and day out, providing food to those in need: the volunteers and the team leaders who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. They are an amazing asset to the Food Bank and during 2024 volunteers recorded over 7,500 hours of work, with certainly many more hours unrecorded.

An operation of this scale, supporting so many people and maintaining an essential role within the community requires a very competent Food Bank Manager and team of staff to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service.

A Deputy Manager supports the manager and organises the volunteer rotas. Two part time call handlers take the referrals and a part time Stock Control Coordinator deals with food purchasing and donations.

# STRUCTURE, GOVERNANCE AND MANAGEMENT

## Governing document

The charity was established as a Charitable Incorporated Organisation (CIO) on 13 December 2016 and is governed by its constitution (amended 22 October 2019).

## Recruitment and appointment of new trustees

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

## Organisational structure

The trustees exercise overall control of the organisation through attendance at regular management team meetings.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes four of the Trustees, meet regularly throughout the year.

## Charity Details

Name: The Hereford Food Bank

Address: 41 Monkmoor Street, Hereford, HR1 2DX

Telephone Number: 01432 607011

Email: [manager@herefordfoodbank.co.uk](mailto:manager@herefordfoodbank.co.uk)

Website: [www.herefordfoodbank.co.uk](http://www.herefordfoodbank.co.uk)

## REFERENCE AND ADMIN DETAILS

**Registered Company number**  
CE009433 (England and Wales)

**Registered Charity number**  
1170826

**Registered office**  
41 Monkmoor Street  
Hereford  
HR1 2DX

**Trustees**  
Marie Rosenthal (Chair)  
Mike Wilkinson  
Fiona Jones  
Susan Ewart  
Kate Stephens  
Charlie Daw  
G Mills (resigned 20.4.24)  
P King (resigned 16.1.24)  
L Hurds (resigned)

**Independent Examiner**  
Thorne Widgery Accountancy Ltd  
2 Wyevale Business Park  
Kings Acre  
Hereford  
HR4 7BS

**Banker**  
CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Monmouthshire Building Society  
John Frost Square  
Newport  
NP20 1PX

United Trust Bank Limited  
1 Ropemaker Street  
London  
EC2Y 9AW

The Charity Bank Limited  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

Approved by order of the board of trustees on ..... *20 June 2025* ..... and signed on its behalf

by:

*Marie Rosenthal*

.....  
M Rosenthal - Trustee

## **Independent Examiner's Report to the Trustees of The Hereford Food Bank**

### **Independent examiner's report to the trustees of The Hereford Food Bank ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. 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.

*Lisa Weaver*

Lisa Weaver FCCA  
The Association of Chartered Certified Accountants

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: *23/6/25* .....

## Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		228,925	-	228,925	285,446
<b>Charitable activities</b>					
Emergency food parcels		167,244	-	167,244	158,441
Other trading activities	2	350	-	350	-
Investment income	3	<u>10,517</u>	<u>-</u>	<u>10,517</u>	<u>6,692</u>
<b>Total</b>		<u>407,036</u>	<u>-</u>	<u>407,036</u>	<u>450,579</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Emergency food parcels		<u>301,268</u>	<u>-</u>	<u>301,268</u>	<u>292,824</u>
<b>NET INCOME</b>		105,768	-	105,768	157,755
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>541,654</u>	<u>-</u>	<u>541,654</u>	<u>383,899</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>647,422</u></u>	<u><u>-</u></u>	<u><u>647,422</u></u>	<u><u>541,654</u></u>

The notes form part of these financial statements

## **Balance Sheet**

### **31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	9,446	-	9,446	12,731
<b>CURRENT ASSETS</b>					
Stocks	9	35,185	-	35,185	44,481
Debtors	10	20,018	-	20,018	6,929
Cash at bank and in hand		<u>585,236</u>	<u>-</u>	<u>585,236</u>	<u>479,730</u>
		640,439	-	640,439	531,140
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,463)	-	(2,463)	(2,217)
		<u>637,976</u>	<u>-</u>	<u>637,976</u>	<u>528,923</u>
<b>NET CURRENT ASSETS</b>					
		<u>647,422</u>	<u>-</u>	<u>647,422</u>	<u>541,654</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>647,422</u>	<u>-</u>	<u>647,422</u>	<u>541,654</u>
<b>NET ASSETS</b>					
		<u>647,422</u>	<u>-</u>	<u>647,422</u>	<u>541,654</u>
<b>FUNDS</b>					
Unrestricted funds	13			<u>647,422</u>	<u>541,654</u>
<b>TOTAL FUNDS</b>					
				<u>647,422</u>	<u>541,654</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

**Balance Sheet - continued**  
**31 December 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....~~20 Jan~~.....~~2025~~..... and were signed on its behalf by:



.....  
M Rosenthal - Trustee

# **Notes to the Financial Statements**

## **for the Year Ended 31 December 2024**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

continued...

## 1. ACCOUNTING POLICIES - continued

### Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Leasehold property - equal instalments over the period of the lease.
- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Purchased stock is valued at cost, after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out basis of valuation.

Donated stock is grouped according to product type, and valued at an estimate of the average unit cost that would have been incurred by the organisation if it had purchased those goods itself.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Debtors

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

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

continued...

**2. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	£	£
Other income	<u>350</u>	<u>-</u>

**3. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>10,517</u>	<u>6,692</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	3,927	4,067
Other operating leases	10,931	17,535
Independent examiners fees	<u>1,870</u>	<u>1,764</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Average staff numbers	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**Volunteer staff**

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to-day administration of the charity, but those costs are not included in these accounts.

**Key management**

Remuneration for key management for the year totalled £32,500 (2023: £37,813).

continued...

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	285,446	-	285,446
<b>Charitable activities</b>			
Emergency food parcels	158,441	-	158,441
Investment income	<u>6,692</u>	<u>-</u>	<u>6,692</u>
<b>Total</b>	<u>450,579</u>	<u>-</u>	<u>450,579</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Emergency food parcels	<u>292,693</u>	<u>131</u>	<u>292,824</u>
<b>NET INCOME/(EXPENDITURE)</b>	157,886	(131)	157,755
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>383,768</u>	<u>131</u>	<u>383,899</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>541,654</u>	<u>-</u>	<u>541,654</u>

## 8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024	4,805	8,188	11,994	2,747	27,734
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>642</u>	<u>642</u>
At 31 December 2024	<u>4,805</u>	<u>8,188</u>	<u>11,994</u>	<u>3,389</u>	<u>28,376</u>
<b>DEPRECIATION</b>					
At 1 January 2024	1,176	5,170	7,171	1,486	15,003
Charge for year	<u>240</u>	<u>1,637</u>	<u>1,206</u>	<u>844</u>	<u>3,927</u>
At 31 December 2024	<u>1,416</u>	<u>6,807</u>	<u>8,377</u>	<u>2,330</u>	<u>18,930</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>3,389</u>	<u>1,381</u>	<u>3,617</u>	<u>1,059</u>	<u>9,446</u>
At 31 December 2023	<u>3,629</u>	<u>3,018</u>	<u>4,823</u>	<u>1,261</u>	<u>12,731</u>

continued...

<b>9. STOCKS</b>		31.12.24	31.12.23
		£	£
Finished goods		<u>35,185</u>	<u>44,481</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.24	31.12.23
		£	£
Other debtors		12,785	5,715
Prepayments and accrued income		<u>7,233</u>	<u>1,214</u>
		<u>20,018</u>	<u>6,929</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.24	31.12.23
		£	£
Trade creditors		319	302
Accruals and deferred income		<u>2,144</u>	<u>1,915</u>
		<u>2,463</u>	<u>2,217</u>
<b>12. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		31.12.24	31.12.23
		£	£
Within one year		<u>6,000</u>	<u>9,500</u>
<b>13. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.24	movement	31.12.24
	£	in funds	£
<b>Unrestricted funds</b>		£	
General funds	541,654	105,768	647,422
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>541,654</u>	<u>105,768</u>	<u>647,422</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	407,036	(301,268)	105,768
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>407,036</u>	<u>(301,268)</u>	<u>105,768</u>

continued...

### 13. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General funds	383,768	157,886	541,654
<b>Restricted funds</b>			
Restricted funds	131	(131)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>383,899</u>	<u>157,755</u>	<u>541,654</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	450,579	(292,693)	157,886
<b>Restricted funds</b>			
Restricted funds	-	(131)	(131)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>450,579</u>	<u>(292,824)</u>	<u>157,755</u>

### 14. EMPLOYEE BENEFIT OBLIGATIONS

During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,181 (2023: £1,727). The outstanding contributions at the balance sheet date amounted to £Nil (2023: £Nil).

### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.



**THE HEREFORD FOOD BANK**

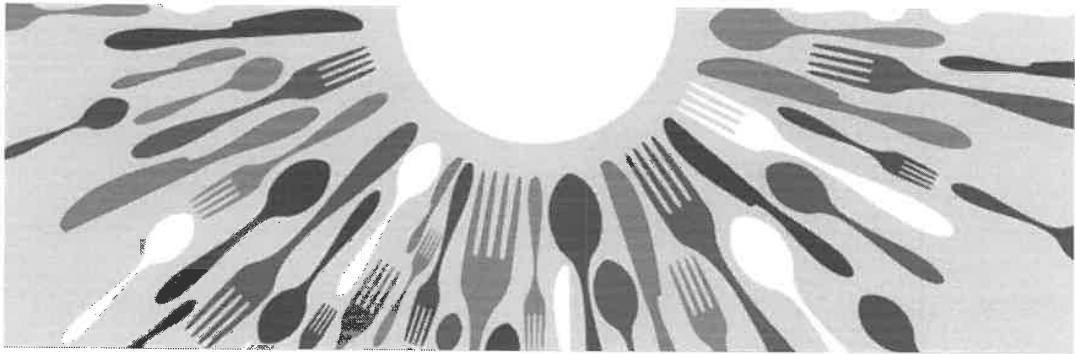
England & Wales - Charity number 1170826

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# Accounts

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REGISTERED COMPANY NUMBER: CE009433 (England and Wales)  
REGISTERED CHARITY NUMBER: 1170826



**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2023**  
**for**  
**The Hereford Food Bank**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

The Hereford Food Bank

Contents of the Financial Statements  
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

#### **Foreword to the annual report**

It is difficult to remain optimistic when facing the challenges with the widening gap between wage increases and inflation. In Herefordshire this is particularly critical where there are significantly lower gross weekly earnings alongside one of the worst levels of housing affordability in the West Midlands region. Over the past ten years there has been a growth of over 83% in the demand for the help from the foodbank and in 2023 the food bank produced 2315 emergency food parcels and helped 4,737 people, plus over £13,000 in vouchers, providing an estimated 104,000 meals.

However, even though these are times of considerable economic hardship and the number of people that need help is increasing, the food bank is managing to attract sufficient donations and grants to ensure that this very important service is well funded and can be sustained for the foreseeable future. This reflects very positively on the efforts of the management team, the volunteers and the board of trustees, but really demonstrates the tremendous support from the local community who donate huge amounts of food and considerable sums of money to ensure that food can be put on every table where there is need.

But operating the food bank would not be possible without the fantastic efforts of the food bank's volunteers who undertake so many tasks from attracting donations at supermarkets, all the way through the food management process until emergency parcels are delivered to the door. In 2023 this amounted to over 7,570 recorded hours with many more going unrecorded.

2023 brought two significant changes to the management of the food bank, our long-standing manager, Jacquie Alsop, left us in February, and one of our longest serving trustees, Lucy Hurds, resigned in October and I would like to thank them for their years of support, helping the food bank to grow to its successful position.

**Marie Rosenthal , Chair of the Board of Trustees**

#### **Executive summary**

The Hereford Food Bank is committed to the relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities.

The Food Bank operates principally through referrals from agencies, churches and certain individuals who are aware of the needs of the people they are supporting and believe that a food parcel is appropriate.

The Hereford Food Bank is a Charitable Incorporated Organisation (CIO) and was registered by the Charity Commission in December 2016, Charity Number 1170826.

2023 was another year of exceptionally high demand, where the Food Bank supplied 2,315 food parcels supporting 4,737 individuals including 1,661 children, plus over £13,000 in food vouchers. During the Christmas period 45 families were supported with £5,500 vouchers for food and toys, and some seasonal gifts, taking the total of meals provided in 2023 to over 104,000.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the CIO - as set out in its governing document - are as follows:-

The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, founded on the Christian principle that humanity should "love your neighbour as yourself".

The property of the CIO shall not be applied for purposes which are not charitable.

##### Our vision

The provision of food parcels to those recipients deemed to be in emergency need arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves.

##### Our aims and objectives

Our main aim is to continue to provide food or vouchers and basic toiletries to people in need. To achieve this we need a set of objectives with clear goals.

Our objectives are:

- To continue to develop the model to provide a sustainable source of income and manage expenditure
- To value our volunteer base
- To develop working arrangements with other agencies to try to alleviate food poverty at source and reduce the need for emergency aid
- To ensure a safe, hygienic working environment
- To ensure that the 7-day emergency food parcels include healthy and nutritious food that people will eat.

##### Our activities

A food parcel for up to a maximum of 7 days, or the equivalent in food vouchers, is supplied according to need.

Referrals come from case workers, social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. Due to the current economic circumstances the Trustees have continued to allow individuals who have been experiencing hardship to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

##### **Public benefit**

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

##### Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

Volunteer numbers remain high at just over 100, with a regular volunteer base of over 80 people filling the rota supplemented by some very flexible and adaptable reserves. A huge amount of credit is due to the people who make the organisation work so well, day in and day out, providing food to those in need: the volunteers and the team leaders who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. They are an amazing asset to the Food Bank and during 2023 volunteers recorded over 7,570 hours of work, with certainly many more hours unrecorded.

An operation of this scale, supporting so many people and maintaining an essential role within the community requires a very competent Food Bank Manager to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service. A deputy or volunteer co-ordinator supports the manager, and organises the volunteer rotas. In 2023, a job-share was introduced to manage the large number of incoming telephone referrals.

##### **Food donations**

We are extremely grateful for the support received from the staff and customers at Morrison's, Asda, Sainsbury's, Cooperative Stores, Waitrose, Tesco Bewell Street, Wellington & Ewyas Harold Post Office and Stores and many others in the area. Many of the stores have their own Community Champions and we would like to mention how well they have worked with us to increase donations and acquire grants. We now undertake regular Food Drives at Sainsbury's, Asda and Waitrose with our volunteers working with store staff to encourage donations of the food items that are in short supply.

We would also like to extend our thanks to the many churches and their parishioners who regularly donate food and other household items, as well as gifts of money and bring it to the Food Bank.

The Hereford community is amazingly generous and during 2023 has donated a very substantial quantity of food, estimated at £87,570 but the continuing high demand throughout the year has required us to buy considerable quantities of food to supplement our supplies, totalling some £53.8k. However, the level of financial support that we have received has allowed us to purchase food to supplement any shortfalls in donations and to provide fresh food, including fruit and vegetables, in every food parcel.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Background and Achievements to Date

Hereford Food Bank has been functioning in one form or another since 2008. Originally it took the shape of a Community Larder established by the Churches in Hereford Diocese Action Team, where individuals having obtained a voucher from a recognised Agency could attend the Larder and receive a bag of food which would enable them to cope with their current problem.

In February 2013 the Food Bank opened in Aubrey Street and the voucher system was abolished, being replaced by a system of referrals from agencies and recognised individuals. At the end of 2016, the Food Bank became an independent registered charity, replacing the previous operation under the auspices of the Hereford Diocesan Church of England Council for Social Aid.

Following a sustained increase in the requests for food support, the premises at Aubrey Street became too small and a move was made to a larger unit in Monkmoor Street in 2019.

The Food Bank has transformed itself over the past four years, initially in response to the Covid-19 pandemic followed by the cost of living crisis and is now able to effectively utilise remote working and with a substantial increase in volunteer numbers can rapidly respond to peaks in demand.

##### Summary of the year's activities

In her foreword, the Marie Rosenthal mentioned that a change of manager had taken place early in 2023, and we are extremely fortunate that the new manager, Helen Parker, has very successfully taken on the leadership role and aided by our volunteers has been driving a number of changes and improvements throughout the year.

The core activity of the Food Bank is to supply emergency food parcels - and in 2023 an impressive number of 2,315 were picked, packed, and provided to a total of 4,737 people.

Our 3-day emergency food boxes are continuing to be very useful and in 2023 50 were supplied to other agencies and bodies across the city. These are particularly helpful at weekends, when many agencies are not working and where the Food Bank is not open either.

We are now regularly providing food vouchers which we offer in specific circumstances and can be used to purchase food and other items at supermarkets which allows us more flexibility in helping reduce food poverty. We also occasionally use vouchers to allow families in temporary accommodation to buy a hot meal.

Each year we try to improve our operation, and in 2023 we have established a service with the Citizens Advice Bureau where we can directly refer people for support if they are experiencing a financial crisis. In addition, we have introduced a voucher arrangement with the Living Room where vouchers are given either for hot food or for their weekly £5 'shop', and we also refer some people to The Living Room for their triage service, where they establish which agencies a client should approach for help and advice.

Further initiatives in 2023 include the establishment of a Food Task Force who review the food items in a food parcel to maintain a good level of nutrition as well as being acceptable and one of the volunteers has even written a Food Bank Cookbook which use many of the food items found in a parcel. We are also making use of an app called Bank The Food which allows the food bank to communicate with supporters in the Hereford area and let them know the items are most needed as they entered a supermarket.

As a result of a reduction in donations of food, a team of supermarket collectors has been established (or re-established, since this took place before the Covid pandemic). They have been very successful and with the help of the supermarket community champions in Sainsburys, Asda and Waitrose and of course the local community, this has resulted in many filled trollies of food.

Finally, we made some significant changes to the way we help people during the Christmas period, by adding all the festive donations to our regular food parcels, but in addition providing vouchers for food and toys to 45 families who were considered to need extra support. This allowed us to help more people while carrying out our normal food distribution from Monkmoor Street.

The Hereford Food Bank

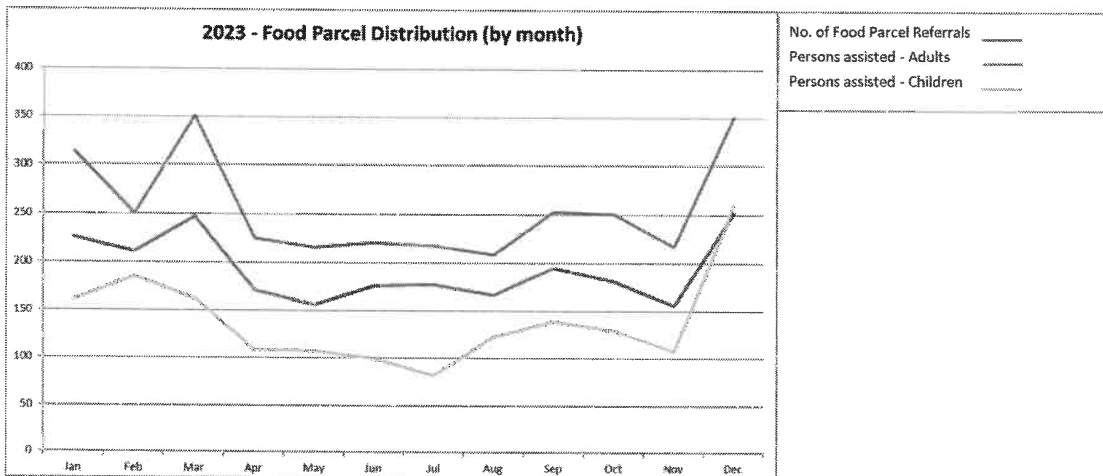
Report of the Trustees  
for the Year Ended 31 December 2023

**ACHIEVEMENT AND PERFORMANCE**

**Recipients of Food in 2023**

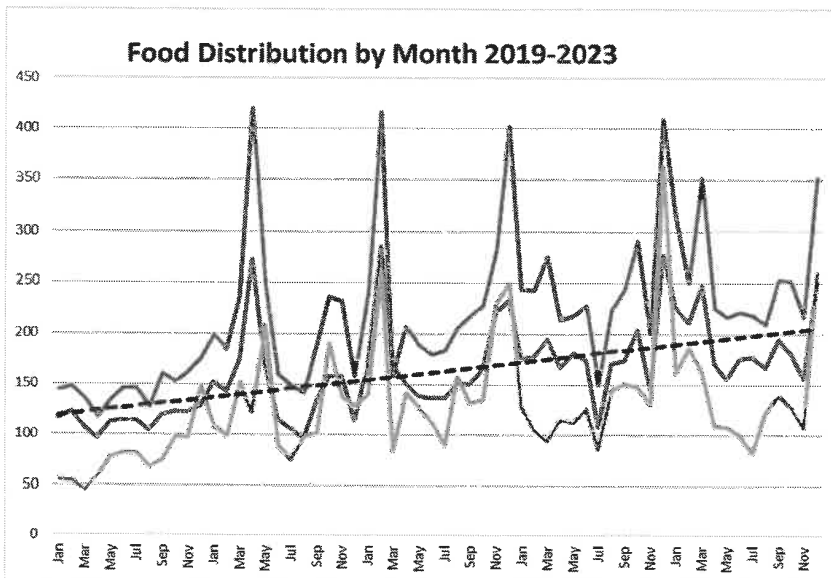
In 2023 the Food Bank supplied 2,315 food parcels supporting 4,737 individuals, including 1,661 children, which represents nearly 100,000 meals. A further £8,370 of support was provided in the form of vouchers. During the Christmas period an additional 45 families received Christmas parcels containing gifts and toiletries and more importantly vouchers for food: groceries, fresh meat and fruit and vegetables as well as vouchers for toys or gifts.

The graph below demonstrates a pattern of demand where there is the greatest need during the winter months when heating costs are high and seasonal work is limited. As in previous years, demand reduced in the summer months, people receiving Universal Credit or other benefits were given a special cost of living payment and it is believed that this, in addition to some of the school holiday meal clubs, reduced the demand for food parcels. A further cost of living payment was awarded in November, and this is also reflected in lower demand, emphasising that people generally do not use the food bank unless they are experiencing genuine hardship.



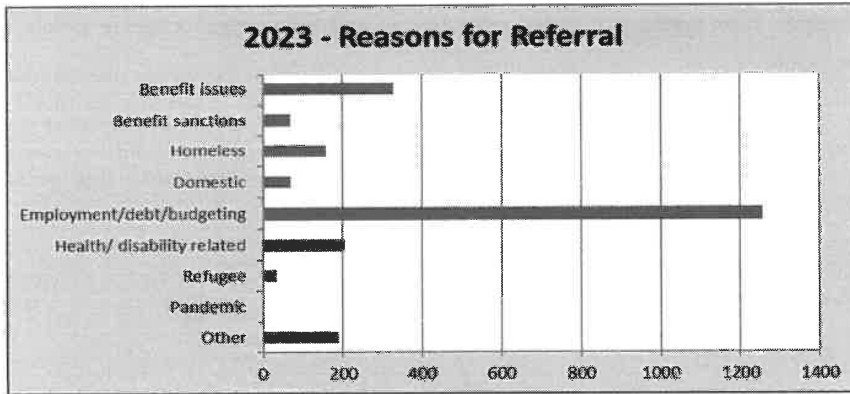
To put this into perspective the graph below illustrates the past five years: numbers of food parcels supplied are in blue, the number of adults supported in red, and children supported in green, and the dotted line shows the trend. This really demonstrates the unpredictability of the demand for our services but illustrates that the trend remains on a rapid increase.

It is difficult to make comparisons between the years but there remains an underlying trend of increased food poverty with the greatest spikes being caused by difficulties being experienced in the most severe waves of the Covid pandemic and more recently during winter months, almost certainly linked the cost of heating.

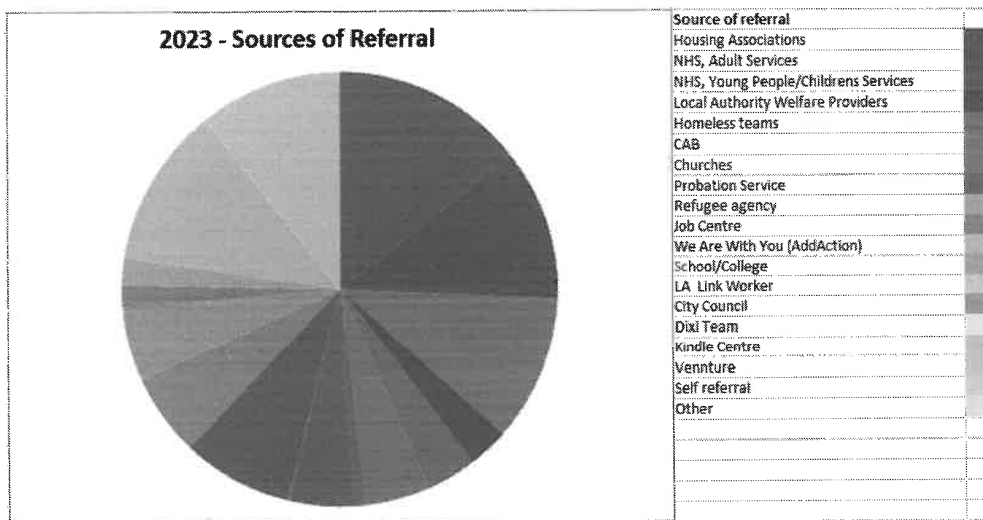


**ACHIEVEMENT AND PERFORMANCE**

The reasons why people need help from the Food Bank continued to be monitored. This shows that the most significant issue continues to be problems with debt, budgeting or employment.



The final graph below indicates the people and agencies who refer clients to the Food Bank. From 2021 the Trustees allowed the Food Bank to accept referrals from individuals on a one-off basis, rather than via the normal route of agencies. Currently an initial parcel is awarded with any subsequent requests being invited to go via the referral route where the person should get assistance with their crisis.



The statistics are updated monthly to show emerging trends and to try to predict the future demand for the service.

As mentioned previously, in certain circumstances food vouchers are provided, which can be used to purchase food and other items at supermarkets, including hot meals, which allows us more flexibility in helping to reduce food poverty. This is particularly helpful for people who are in temporary accommodation with little ability to prepare food. In 2023 vouchers to the total of £8,370 were issued, a significant increase from 2022 where a total of £2,980 of vouchers were issued. The Food Bank worked on this method of support with a national affiliation of Food Banks and has looked carefully at the methods in use by other Food Banks to establish what works well before adopting this in Hereford.

The Food Bank continued to work with several local groups who provide food aid within Hereford and where stocks have allowed, have helped them by supplying basic food items such as pasta, beans, soup, and tinned tomatoes for them to distribute to their clients. These groups are community based and make a very valuable contribution by providing a direct channel from the short-life dated food from supermarkets to the public.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Donations and Grants in 2023**

The Food Bank has always been well supported by the local community but from the onset of the pandemic the response from individuals, churches and local organisations has been truly amazing and this year grants and donations have amounted to £184,666. This includes donations from the public via Stewardship, Facebook and Give as You Live of £12,377 and is in addition to donations of fresh produce and tinned goods valued at £87,570.

A large number of donations are received anonymously, some for significant amounts, and the Food Bank would like to take this opportunity to acknowledge and thank all those people who support its work.

It is also very pleasing that a number of our donors are registered for Gift Aid, which added £13,209 in 2023. The Trustees would like to acknowledge and to thank the following organisations for their support in 2023, but there are many more individuals and organisations who have supported us, some of whom have requested to remain anonymous:

The Alan Brailsford Trust	£12,000	Lugwardine Charity	£1,000
Hereford Round Table	£2,018	Rathbone Moral Aid Foundation	£12,500
St Francis Xavier	£3,103	Belmont Parish	£1,000
Vennture	£2,108	Allpay	£1,000
Weobley & Staunton Churches	£933	The Grace Trust	£2,000
Hereford Lions	£1,750	Hereford Home for the Infirm	£1,100
Key Systems	£1,500	Mumford Memorial Charity	£10,000
Avarra Foods	£1,820	Citizen Housing	£3,000
Connexus	£3,320	Fluidmaster GB	£1,250

#### **FINANCIAL REVIEW**

##### **Financial position**

The Hereford Food Bank again benefitted from the outstanding generosity from the public and this enabled it to provide food to people in need throughout the year. The level of donations remained almost the same from £186k in 2022 to £185k in 2023, continuing to reflect public concern about the significant increases in the cost of living adversely affecting the poorest members of the community.

At the start of the year, there was an opening balance of £325k held in two accounts: the Charities Aid Foundation and the Monmouthshire Building Society, two further accounts were set up during the year. Income increased substantially in 2023 to £357k, which included £155k from the Government Household Support Fund. The generosity of the local community and businesses remained outstanding at over £184k.

In consequence the Food Bank had a closing bank balance at the end of the year of £476k, which was a very satisfactory position. Of this, the trustees have now set aside £60k as a general reserve. Overall, this placed the Food Bank in an excellent position for supporting people in need throughout 2024.

##### **Principal funding sources**

Since the charity was established as an independent entity in 2016, the level of donations from individuals, groups and local businesses has increased steadily, and in 2023, in response to the concerns over the cost of living this increased to £184,666, with an additional £155,660 from the Government Household Support Fund administered by Herefordshire County Council. This demonstrates the generosity of local people and businesses and their strong support for the Food Bank.

Support from local churches remains important with regular donations of money and food, with several congregations including St Francis Xavier, Belmont Parish, Weobley and Staunton churches contributing very significant amounts of money.

As in the previous year, the Trustees recommended that grants were not actively sought in 2023, however, several substantial grants were very gratefully received, including the Mumford Memorial Trust, The Alan Brailsford Trust, Hereford Round Table, Hereford Lions, Key Systems, Avarra Foods, Connexus, The Lugwardine Charity, Allpay, The Rathbone Moral Aid Foundation, Citizen Housing, The Grace Trust, Vennture, Hereford Home for the Infirm and Fluidmaster.

We are also very grateful for the huge amount of donations received directly from local people, many of whom allow us to recover Gift Aid, and in 2023 we reclaimed £13,209.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £60,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2023, the charity's unrestricted reserves stood at £541,654 (2022: £383,768 ), which was equivalent to 22 months (2022:18 month) of normal expenditure. This is in excess of the required level, and the trustees will take steps to reduce the amount during the next financial year.

At the year end there was restricted reserves of £131 (2022: £131).

#### **FUTURE PLANS**

The charity will continue to work towards its aims and objectives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was established as a Charitable Incorporated Organisation (CIO) on 13December 2016 and is governed by its constitution (amended 22 October 2019).

##### **Recruitment and appointment of new trustees**

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

##### **Organisational structure**

The trustees exercise overall control of the organisation through attendance at regular management team meetings.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes four of the Trustees, meet regularly throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE009433 (England and Wales)

**Registered Charity number**  
1170826

**Registered office**  
41 Monkmoor Street  
Hereford  
HR1 2DX

##### **Trustees**

M Rosenthal (Chair)  
G Mills (resigned 20.4.24)  
P E King (resigned 16.1.24)  
M J Wilkinson  
F C Jones  
L Hurds  
H Stephens (appointed 2.11.23)  
S Ewart (appointed 2.11.23)

The Hereford Food Bank

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

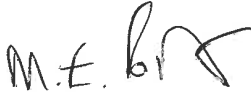
**Banker**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Monmouthshire Building Society**

John Frost Square  
Newport  
NP20 1PX

Approved by order of the board of trustees on 30/8/2024 and signed on its behalf by:



.....  
M Rosenthal - Trustee

Independent Examiner's Report to the Trustees of  
The Hereford Food Bank

**Independent examiner's report to the trustees of The Hereford Food Bank ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. 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.



Lisa Weaver FCCA  
The Association of Chartered Certified Accountants

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: ..... 30/8/24 .....

The Hereford Food Bank

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		285,446	-	285,446	302,328
<b>Charitable activities</b>					
Emergency food parcels		158,441	-	158,441	84,824
Other trading activities	2	-	-	-	3
Investment income	3	<u>6,692</u>	<u>-</u>	<u>6,692</u>	<u>678</u>
<b>Total</b>		<u>450,579</u>	<u>-</u>	<u>450,579</u>	<u>387,833</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Emergency food parcels		<u>292,693</u>	<u>131</u>	<u>292,824</u>	<u>254,251</u>
<b>NET INCOME/(EXPENDITURE)</b>		157,886	(131)	157,755	133,582
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>383,768</u>	<u>131</u>	<u>383,899</u>	<u>250,317</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>541,654</u>	<u>-</u>	<u>541,654</u>	<u>383,899</u>

The notes form part of these financial statements

The Hereford Food Bank

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	12,731	-	12,731	15,274
<b>CURRENT ASSETS</b>					
Stocks	9	44,481	-	44,481	37,715
Debtors	10	6,929	-	6,929	8,238
Cash at bank and in hand		<u>479,730</u>	-	<u>479,730</u>	<u>325,735</u>
		531,140	-	531,140	371,688
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,217)	-	(2,217)	(3,063)
<b>NET CURRENT ASSETS</b>		<u>528,923</u>	-	<u>528,923</u>	<u>368,625</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>541,654</u>	-	<u>541,654</u>	<u>383,899</u>
<b>NET ASSETS</b>		<u>541,654</u>	-	<u>541,654</u>	<u>383,899</u>
<b>FUNDS</b>					
Unrestricted funds	13			541,654	383,768
Restricted funds				-	131
<b>TOTAL FUNDS</b>				<u>541,654</u>	<u>383,899</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

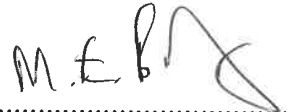
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30.12.2024 and were signed on its behalf by:

  
.....  
M Rosenthal - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Leasehold property - equal instalments over the period of the lease.
- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Purchased stock is valued at cost, after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out basis of valuation.

Donated stock is grouped according to product type, and valued at an estimate of the average unit cost that would have been incurred by the organisation if it had purchased those goods itself.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Other income	<u>-</u>	<u>3</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>6,692</u>	<u>678</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	4,067	4,489
Other operating leases	17,535	12,540
Independent examiners fees	<u>1,764</u>	<u>1,680</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Average staff numbers	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Volunteer staff

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to day administration of the charity, but those costs are not included in these accounts.

Key management

Remuneration for key management for the year totalled £37,813 (2022: £21,297).

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	301,284	1,044	302,328
<b>Charitable activities</b>			
Emergency food parcels	84,824	-	84,824
Other trading activities	3	-	3
Investment income	<u>678</u>	<u>-</u>	<u>678</u>
<b>Total</b>	<b><u>386,789</u></b>	<b><u>1,044</u></b>	<b><u>387,833</u></b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Emergency food parcels	<u>253,338</u>	<u>913</u>	<u>254,251</u>
<b>NET INCOME</b>	<b>133,451</b>	<b>131</b>	<b>133,582</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>250,317</u>	<u>-</u>	<u>250,317</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>383,768</u></b>	<b><u>131</u></b>	<b><u>383,899</u></b>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023	4,805	7,718	11,994	1,693	26,210
Additions	<u>-</u>	<u>470</u>	<u>-</u>	<u>1,054</u>	<u>1,524</u>
At 31 December 2023	<u>4,805</u>	<u>8,188</u>	<u>11,994</u>	<u>2,747</u>	<u>27,734</u>
<b>DEPRECIATION</b>					
At 1 January 2023	935	3,584	5,564	853	10,936
Charge for year	<u>241</u>	<u>1,586</u>	<u>1,607</u>	<u>633</u>	<u>4,067</u>
At 31 December 2023	<u>1,176</u>	<u>5,170</u>	<u>7,171</u>	<u>1,486</u>	<u>15,003</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>3,629</u>	<u>3,018</u>	<u>4,823</u>	<u>1,261</u>	<u>12,731</u>
At 31 December 2022	<u>3,870</u>	<u>4,134</u>	<u>6,430</u>	<u>840</u>	<u>15,274</u>

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

9. STOCKS

	31.12.23	31.12.22
	£	£
Finished goods	<u>44,481</u>	<u>37,715</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	5,715	6,033
Prepayments and accrued income	<u>1,214</u>	<u>2,205</u>
	<u>6,929</u>	<u>8,238</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	302	1,233
Accruals and deferred income	<u>1,915</u>	<u>1,830</u>
	<u>2,217</u>	<u>3,063</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.23	31.12.22
	£	£
Within one year	9,500	10,500
Between one and five years	<u>-</u>	<u>3,500</u>
	<u>9,500</u>	<u>14,000</u>

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General funds	383,768	157,886	541,654
<b>Restricted funds</b>			
Restricted funds	131	(131)	-
<b>TOTAL FUNDS</b>	<u>383,899</u>	<u>157,755</u>	<u>541,654</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	450,579	(292,693)	157,886
<b>Restricted funds</b>			
Restricted funds	-	(131)	(131)
	<u>450,579</u>	<u>(292,824)</u>	<u>157,755</u>
<b>TOTAL FUNDS</b>	<u>450,579</u>	<u>(292,824)</u>	<u>157,755</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General funds	250,317	133,451	383,768
<b>Restricted funds</b>			
Restricted funds	-	131	131
	<u>250,317</u>	<u>133,582</u>	<u>383,899</u>
<b>TOTAL FUNDS</b>	<u>250,317</u>	<u>133,582</u>	<u>383,899</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	386,789	(253,338)	133,451
<b>Restricted funds</b>			
Restricted funds	1,044	(913)	131
	<u>387,833</u>	<u>(254,251)</u>	<u>133,582</u>
<b>TOTAL FUNDS</b>	<u>387,833</u>	<u>(254,251)</u>	<u>133,582</u>

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**14. EMPLOYEE BENEFIT OBLIGATIONS**

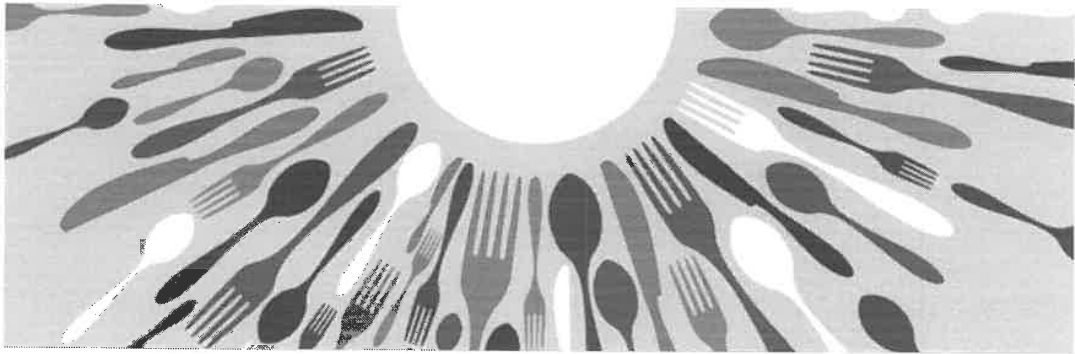
During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,727 (2022: £1,134). The outstanding contributions at the balance sheet date amounted to £Nil (2022: £Nil).

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.



REGISTERED COMPANY NUMBER: CE009433 (England and Wales)  
REGISTERED CHARITY NUMBER: 1170826



**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2023**  
**for**  
**The Hereford Food Bank**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

The Hereford Food Bank

Contents of the Financial Statements  
for the Year Ended 31 December 2023

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

#### **Foreword to the annual report**

It is difficult to remain optimistic when facing the challenges with the widening gap between wage increases and inflation. In Herefordshire this is particularly critical where there are significantly lower gross weekly earnings alongside one of the worst levels of housing affordability in the West Midlands region. Over the past ten years there has been a growth of over 83% in the demand for the help from the foodbank and in 2023 the food bank produced 2315 emergency food parcels and helped 4,737 people, plus over £13,000 in vouchers, providing an estimated 104,000 meals.

However, even though these are times of considerable economic hardship and the number of people that need help is increasing, the food bank is managing to attract sufficient donations and grants to ensure that this very important service is well funded and can be sustained for the foreseeable future. This reflects very positively on the efforts of the management team, the volunteers and the board of trustees, but really demonstrates the tremendous support from the local community who donate huge amounts of food and considerable sums of money to ensure that food can be put on every table where there is need.

But operating the food bank would not be possible without the fantastic efforts of the food bank's volunteers who undertake so many tasks from attracting donations at supermarkets, all the way through the food management process until emergency parcels are delivered to the door. In 2023 this amounted to over 7,570 recorded hours with many more going unrecorded.

2023 brought two significant changes to the management of the food bank, our long-standing manager, Jacquie Alsop, left us in February, and one of our longest serving trustees, Lucy Hurds, resigned in October and I would like to thank them for their years of support, helping the food bank to grow to its successful position.

**Marie Rosenthal , Chair of the Board of Trustees**

#### **Executive summary**

The Hereford Food Bank is committed to the relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities.

The Food Bank operates principally through referrals from agencies, churches and certain individuals who are aware of the needs of the people they are supporting and believe that a food parcel is appropriate.

The Hereford Food Bank is a Charitable Incorporated Organisation (CIO) and was registered by the Charity Commission in December 2016, Charity Number 1170826.

2023 was another year of exceptionally high demand, where the Food Bank supplied 2,315 food parcels supporting 4,737 individuals including 1,661 children, plus over £13,000 in food vouchers. During the Christmas period 45 families were supported with £5,500 vouchers for food and toys, and some seasonal gifts, taking the total of meals provided in 2023 to over 104,000.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the CIO - as set out in its governing document - are as follows:-

The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, founded on the Christian principle that humanity should "love your neighbour as yourself".

The property of the CIO shall not be applied for purposes which are not charitable.

##### Our vision

The provision of food parcels to those recipients deemed to be in emergency need arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves.

##### Our aims and objectives

Our main aim is to continue to provide food or vouchers and basic toiletries to people in need. To achieve this we need a set of objectives with clear goals.

Our objectives are:

- To continue to develop the model to provide a sustainable source of income and manage expenditure
- To value our volunteer base
- To develop working arrangements with other agencies to try to alleviate food poverty at source and reduce the need for emergency aid
- To ensure a safe, hygienic working environment
- To ensure that the 7-day emergency food parcels include healthy and nutritious food that people will eat.

##### Our activities

A food parcel for up to a maximum of 7 days, or the equivalent in food vouchers, is supplied according to need.

Referrals come from case workers, social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. Due to the current economic circumstances the Trustees have continued to allow individuals who have been experiencing hardship to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

##### **Public benefit**

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

##### Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Volunteers**

Volunteer number remain high at just over 100, with a regular volunteer base of over 80 people filling the rota supplemented by some very flexible and adaptable reserves. A huge amount of credit is due to the people who make the organisation work so well, day in and day out, providing food to those in need: the volunteers and the team leaders who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. They are an amazing asset to the Food Bank and during 2023 volunteers recorded over 7,570 hours of work, with certainly many more hours unrecorded.

An operation of this scale, supporting so many people and maintaining an essential role within the community requires a very competent Food Bank Manager to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service. A deputy or volunteer co-ordinator supports the manager, and organises the volunteer rotas. In 2023, a job-share was introduced to manage the large number of incoming telephone referrals.

##### **Food donations**

We are extremely grateful for the support received from the staff and customers at Morrison's, Asda, Sainsbury's, Cooperative Stores, Waitrose, Tesco Bewell Street, Wellington & Ewyas Harold Post Office and Stores and many others in the area. Many of the stores have their own Community Champions and we would like to mention how well they have worked with us to increase donations and acquire grants. We now undertake regular Food Drives at Sainbury's, Asda and Waitrose with our volunteers working with store staff to encourage donations of the food items that are in short supply.

We would also like to extend our thanks to the many churches and their parishioners who regularly donate food and other household items, as well as gifts of money and bring it to the Food Bank.

The Hereford community is amazingly generous and during 2023 has donated a very substantial quantity of food, estimated at £87,570 but the continuing high demand throughout the year has required us to buy considerable quantities of food to supplement our supplies, totalling some £53.8k. However, the level of financial support that we have received has allowed us to purchase food to supplement any shortfalls in donations and to provide fresh food, including fruit and vegetables, in every food parcel.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Background and Achievements to Date

Hereford Food Bank has been functioning in one form or another since 2008. Originally it took the shape of a Community Larder established by the Churches in Hereford Diocese Action Team, where individuals having obtained a voucher from a recognised Agency could attend the Larder and receive a bag of food which would enable them to cope with their current problem.

In February 2013 the Food Bank opened in Aubrey Street and the voucher system was abolished, being replaced by a system of referrals from agencies and recognised individuals. At the end of 2016, the Food Bank became an independent registered charity, replacing the previous operation under the auspices of the Hereford Diocesan Church of England Council for Social Aid.

Following a sustained increase in the requests for food support, the premises at Aubrey Street became too small and a move was made to a larger unit in Monkmoor Street in 2019.

The Food Bank has transformed itself over the past four years, initially in response to the Covid-19 pandemic followed by the cost of living crisis and is now able to effectively utilise remote working and with a substantial increase in volunteer numbers can rapidly respond to peaks in demand.

##### Summary of the year's activities

In her foreword, the Marie Rosenthal mentioned that a change of manager had taken place early in 2023, and we are extremely fortunate that the new manager, Helen Parker, has very successfully taken on the leadership role and aided by our volunteers has been driving a number of changes and improvements throughout the year.

The core activity of the Food Bank is to supply emergency food parcels - and in 2023 an impressive number of 2,315 were picked, packed, and provided to a total of 4,737 people.

Our 3-day emergency food boxes are continuing to be very useful and in 2023 50 were supplied to other agencies and bodies across the city. These are particularly helpful at weekends, when many agencies are not working and where the Food Bank is not open either.

We are now regularly providing food vouchers which we offer in specific circumstances and can be used to purchase food and other items at supermarkets which allows us more flexibility in helping reduce food poverty. We also occasionally use vouchers to allow families in temporary accommodation to buy a hot meal.

Each year we try to improve our operation, and in 2023 we have established a service with the Citizens Advice Bureau where we can directly refer people for support if they are experiencing a financial crisis. In addition, we have introduced a voucher arrangement with the Living Room where vouchers are given either for hot food or for their weekly £5 'shop', and we also refer some people to The Living Room for their triage service, where they establish which agencies a client should approach for help and advice.

Further initiatives in 2023 include the establishment of a Food Task Force who review the food items in a food parcel to maintain a good level of nutrition as well as being acceptable and one of the volunteers has even written a Food Bank Cookbook which use many of the food items found in a parcel. We are also making use of an app called Bank The Food which allows the food bank to communicate with supporters in the Hereford area and let them know the items are most needed as they entered a supermarket.

As a result of a reduction in donations of food, a team of supermarket collectors has been established (or re-established, since this took place before the Covid pandemic). They have been very successful and with the help of the supermarket community champions in Sainsburys, Asda and Waitrose and of course the local community, this has resulted in many filled trollies of food.

Finally, we made some significant changes to the way we help people during the Christmas period, by adding all the festive donations to our regular food parcels, but in addition providing vouchers for food and toys to 45 families who were considered to need extra support. This allowed us to help more people while carrying out our normal food distribution from Monkmoor Street.

The Hereford Food Bank

Report of the Trustees

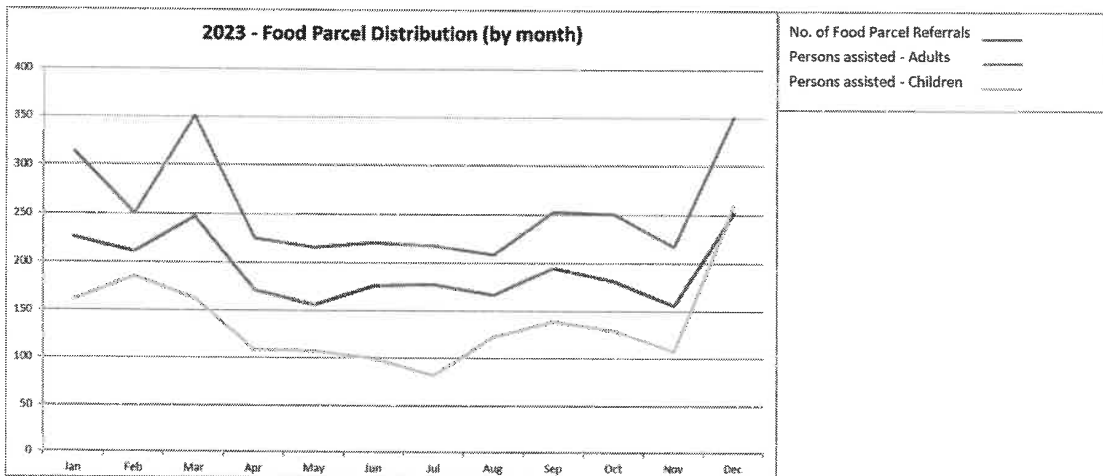
for the Year Ended 31 December 2023

**ACHIEVEMENT AND PERFORMANCE**

**Recipients of Food in 2023**

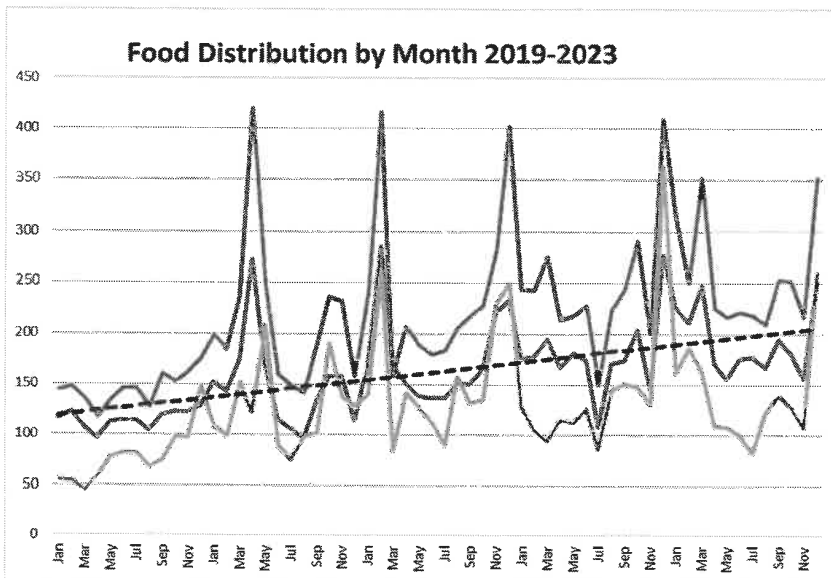
In 2023 the Food Bank supplied 2,315 food parcels supporting 4,737 individuals, including 1,661 children, which represents nearly 100,000 meals. A further £8,370 of support was provided in the form of vouchers. During the Christmas period an additional 45 families received Christmas parcels containing gifts and toiletries and more importantly vouchers for food: groceries, fresh meat and fruit and vegetables as well as vouchers for toys or gifts.

The graph below demonstrates a pattern of demand where there is the greatest need during the winter months when heating costs are high and seasonal work is limited. As in previous years, demand reduced in the summer months, people receiving Universal Credit or other benefits were given a special cost of living payment and it is believed that this, in addition to some of the school holiday meal clubs, reduced the demand for food parcels. A further cost of living payment was awarded in November, and this is also reflected in lower demand, emphasising that people generally do not use the food bank unless they are experiencing genuine hardship.



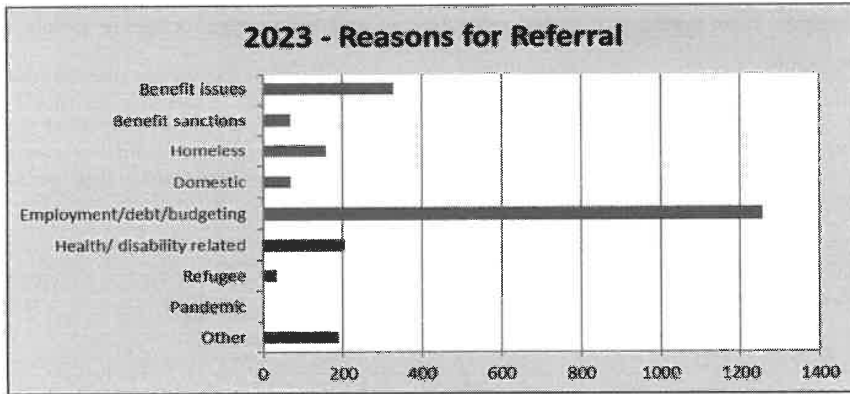
To put this into perspective the graph below illustrates the past five years: numbers of food parcels supplied are in blue, the number of adults supported in red, and children supported in green, and the dotted line shows the trend. This really demonstrates the unpredictability of the demand for our services but illustrates that the trend remains on a rapid increase.

It is difficult to make comparisons between the years but there remains an underlying trend of increased food poverty with the greatest spikes being caused by difficulties being experienced in the most severe waves of the Covid pandemic and more recently during winter months, almost certainly linked the cost of heating.

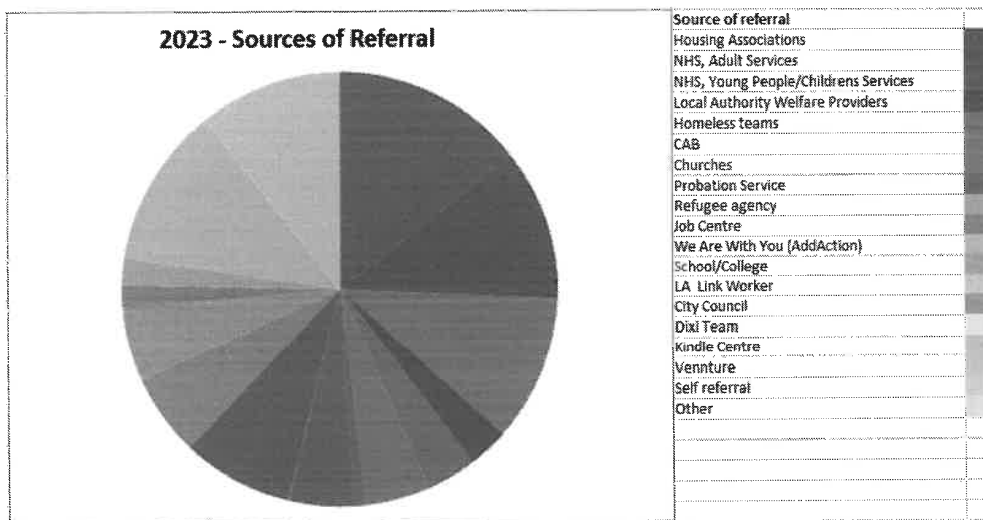


**ACHIEVEMENT AND PERFORMANCE**

The reasons why people need help from the Food Bank continued to be monitored. This shows that the most significant issue continues to be problems with debt, budgeting or employment.



The final graph below indicates the people and agencies who refer clients to the Food Bank. From 2021 the Trustees allowed the Food Bank to accept referrals from individuals on a one-off basis, rather than via the normal route of agencies. Currently an initial parcel is awarded with any subsequent requests being invited to go via the referral route where the person should get assistance with their crisis.



The statistics are updated monthly to show emerging trends and to try to predict the future demand for the service.

As mentioned previously, in certain circumstances food vouchers are provided, which can be used to purchase food and other items at supermarkets, including hot meals, which allows us more flexibility in helping to reduce food poverty. This is particularly helpful for people who are in temporary accommodation with little ability to prepare food. In 2023 vouchers to the total of £8,370 were issued, a significant increase from 2022 where a total of £2,980 of vouchers were issued. The Food Bank worked on this method of support with a national affiliation of Food Banks and has looked carefully at the methods in use by other Food Banks to establish what works well before adopting this in Hereford.

The Food Bank continued to work with several local groups who provide food aid within Hereford and where stocks have allowed, have helped them by supplying basic food items such as pasta, beans, soup, and tinned tomatoes for them to distribute to their clients. These groups are community based and make a very valuable contribution by providing a direct channel from the short-life dated food from supermarkets to the public.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Donations and Grants in 2023**

The Food Bank has always been well supported by the local community but from the onset of the pandemic the response from individuals, churches and local organisations has been truly amazing and this year grants and donations have amounted to £184,666. This includes donations from the public via Stewardship, Facebook and Give as You Live of £12,377 and is in addition to donations of fresh produce and tinned goods valued at £87,570.

A large number of donations are received anonymously, some for significant amounts, and the Food Bank would like to take this opportunity to acknowledge and thank all those people who support its work.

It is also very pleasing that a number of our donors are registered for Gift Aid, which added £13,209 in 2023. The Trustees would like to acknowledge and to thank the following organisations for their support in 2023, but there are many more individuals and organisations who have supported us, some of whom have requested to remain anonymous:

The Alan Brailsford Trust	£12,000	Lugwardine Charity	£1,000
Hereford Round Table	£2,018	Rathbone Moral Aid Foundation	£12,500
St Francis Xavier	£3,103	Belmont Parish	£1,000
Vennture	£2,108	Allpay	£1,000
Weobley & Staunton Churches	£933	The Grace Trust	£2,000
Hereford Lions	£1,750	Hereford Home for the Infirm	£1,100
Key Systems	£1,500	Mumford Memorial Charity	£10,000
Avarra Foods	£1,820	Citizen Housing	£3,000
Connexus	£3,320	Fluidmaster GB	£1,250

#### **FINANCIAL REVIEW**

##### **Financial position**

The Hereford Food Bank again benefitted from the outstanding generosity from the public and this enabled it to provide food to people in need throughout the year. The level of donations remained almost the same from £186k in 2022 to £185k in 2023, continuing to reflect public concern about the significant increases in the cost of living adversely affecting the poorest members of the community.

At the start of the year, there was an opening balance of £325k held in two accounts: the Charities Aid Foundation and the Monmouthshire Building Society, two further accounts were set up during the year. Income increased substantially in 2023 to £357k, which included £155k from the Government Household Support Fund. The generosity of the local community and businesses remained outstanding at over £184k.

In consequence the Food Bank had a closing bank balance at the end of the year of £476k, which was a very satisfactory position. Of this, the trustees have now set aside £60k as a general reserve. Overall, this placed the Food Bank in an excellent position for supporting people in need throughout 2024.

##### **Principal funding sources**

Since the charity was established as an independent entity in 2016, the level of donations from individuals, groups and local businesses has increased steadily, and in 2023, in response to the concerns over the cost of living this increased to £184,666, with an additional £155,660 from the Government Household Support Fund administered by Herefordshire County Council. This demonstrates the generosity of local people and businesses and their strong support for the Food Bank.

Support from local churches remains important with regular donations of money and food, with several congregations including St Francis Xavier, Belmont Parish, Weobley and Staunton churches contributing very significant amounts of money.

As in the previous year, the Trustees recommended that grants were not actively sought in 2023, however, several substantial grants were very gratefully received, including the Mumford Memorial Trust, The Alan Brailsford Trust, Hereford Round Table, Hereford Lions, Key Systems, Avarra Foods, Connexus, The Lugwardine Charity, Allpay, The Rathbone Moral Aid Foundation, Citizen Housing, The Grace Trust, Vennture, Hereford Home for the Infirm and Fluidmaster.

We are also very grateful for the huge amount of donations received directly from local people, many of whom allow us to recover Gift Aid, and in 2023 we reclaimed £13,209.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2023

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £60,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2023, the charity's unrestricted reserves stood at £541,654 (2022: £383,768 ), which was equivalent to 22 months (2022:18 month) of normal expenditure. This is in excess of the required level, and the trustees will take steps to reduce the amount during the next financial year.

At the year end there was restricted reserves of £131 (2022: £131).

#### **FUTURE PLANS**

The charity will continue to work towards its aims and objectives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was established as a Charitable Incorporated Organisation (CIO) on 13December 2016 and is governed by its constitution (amended 22 October 2019).

##### **Recruitment and appointment of new trustees**

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

##### **Organisational structure**

The trustees exercise overall control of the organisation through attendance at regular management team meetings.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes four of the Trustees, meet regularly throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE009433 (England and Wales)

**Registered Charity number**  
1170826

**Registered office**  
41 Monkmoor Street  
Hereford  
HR1 2DX

##### **Trustees**

M Rosenthal (Chair)  
G Mills (resigned 20.4.24)  
P E King (resigned 16.1.24)  
M J Wilkinson  
F C Jones  
L Hurds  
H Stephens (appointed 2.11.23)  
S Ewart (appointed 2.11.23)

The Hereford Food Bank

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

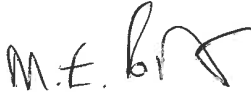
**Banker**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Monmouthshire Building Society**

John Frost Square  
Newport  
NP20 1PX

Approved by order of the board of trustees on 30/8/2024 and signed on its behalf by:



.....  
M Rosenthal - Trustee

Independent Examiner's Report to the Trustees of  
The Hereford Food Bank

**Independent examiner's report to the trustees of The Hereford Food Bank ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. 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.



Lisa Weaver FCCA  
The Association of Chartered Certified Accountants

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: ..... 30/8/24 .....

The Hereford Food Bank

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		285,446	-	285,446	302,328
<b>Charitable activities</b>					
Emergency food parcels		158,441	-	158,441	84,824
Other trading activities	2	-	-	-	3
Investment income	3	<u>6,692</u>	<u>-</u>	<u>6,692</u>	<u>678</u>
<b>Total</b>		<u>450,579</u>	<u>-</u>	<u>450,579</u>	<u>387,833</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Emergency food parcels		<u>292,693</u>	<u>131</u>	<u>292,824</u>	<u>254,251</u>
<b>NET INCOME/(EXPENDITURE)</b>		157,886	(131)	157,755	133,582
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>383,768</u>	<u>131</u>	<u>383,899</u>	<u>250,317</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>541,654</u>	<u>-</u>	<u>541,654</u>	<u>383,899</u>

The notes form part of these financial statements

The Hereford Food Bank

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	12,731	-	12,731	15,274
<b>CURRENT ASSETS</b>					
Stocks	9	44,481	-	44,481	37,715
Debtors	10	6,929	-	6,929	8,238
Cash at bank and in hand		<u>479,730</u>	<u>-</u>	<u>479,730</u>	<u>325,735</u>
		531,140	-	531,140	371,688
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,217)	-	(2,217)	(3,063)
<b>NET CURRENT ASSETS</b>		<u>528,923</u>	<u>-</u>	<u>528,923</u>	<u>368,625</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>541,654</u>	<u>-</u>	<u>541,654</u>	<u>383,899</u>
<b>NET ASSETS</b>		<u>541,654</u>	<u>-</u>	<u>541,654</u>	<u>383,899</u>
<b>FUNDS</b>					
Unrestricted funds	13			541,654	383,768
Restricted funds				-	131
<b>TOTAL FUNDS</b>				<u>541,654</u>	<u>383,899</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

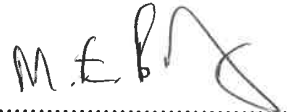
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30.12.2024 and were signed on its behalf by:

  
.....  
M Rosenthal - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Leasehold property - equal instalments over the period of the lease.
- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Purchased stock is valued at cost, after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out basis of valuation.

Donated stock is grouped according to product type, and valued at an estimate of the average unit cost that would have been incurred by the organisation if it had purchased those goods itself.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Other income	<u>-</u>	<u>3</u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>6,692</u>	<u>678</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	4,067	4,489
Other operating leases	17,535	12,540
Independent examiners fees	<u>1,764</u>	<u>1,680</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Average staff numbers	<u>5</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

Volunteer staff

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to day administration of the charity, but those costs are not included in these accounts.

Key management

Remuneration for key management for the year totalled £37,813 (2022: £21,297).

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	301,284	1,044	302,328
<b>Charitable activities</b>			
Emergency food parcels	84,824	-	84,824
Other trading activities	3	-	3
Investment income	<u>678</u>	<u>-</u>	<u>678</u>
<b>Total</b>	<b><u>386,789</u></b>	<b><u>1,044</u></b>	<b><u>387,833</u></b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Emergency food parcels	<u>253,338</u>	<u>913</u>	<u>254,251</u>
<b>NET INCOME</b>	<b>133,451</b>	<b>131</b>	<b>133,582</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>250,317</u>	<u>-</u>	<u>250,317</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>383,768</u></b>	<b><u>131</u></b>	<b><u>383,899</u></b>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023	4,805	7,718	11,994	1,693	26,210
Additions	<u>-</u>	<u>470</u>	<u>-</u>	<u>1,054</u>	<u>1,524</u>
At 31 December 2023	<u>4,805</u>	<u>8,188</u>	<u>11,994</u>	<u>2,747</u>	<u>27,734</u>
<b>DEPRECIATION</b>					
At 1 January 2023	935	3,584	5,564	853	10,936
Charge for year	<u>241</u>	<u>1,586</u>	<u>1,607</u>	<u>633</u>	<u>4,067</u>
At 31 December 2023	<u>1,176</u>	<u>5,170</u>	<u>7,171</u>	<u>1,486</u>	<u>15,003</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>3,629</u>	<u>3,018</u>	<u>4,823</u>	<u>1,261</u>	<u>12,731</u>
At 31 December 2022	<u>3,870</u>	<u>4,134</u>	<u>6,430</u>	<u>840</u>	<u>15,274</u>

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

9. STOCKS

	31.12.23	31.12.22
	£	£
Finished goods	<u>44,481</u>	<u>37,715</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	5,715	6,033
Prepayments and accrued income	<u>1,214</u>	<u>2,205</u>
	<u>6,929</u>	<u>8,238</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	302	1,233
Accruals and deferred income	<u>1,915</u>	<u>1,830</u>
	<u>2,217</u>	<u>3,063</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.23	31.12.22
	£	£
Within one year	9,500	10,500
Between one and five years	<u>-</u>	<u>3,500</u>
	<u>9,500</u>	<u>14,000</u>

13. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General funds	383,768	157,886	541,654
<b>Restricted funds</b>			
Restricted funds	131	(131)	-
<b>TOTAL FUNDS</b>	<u>383,899</u>	<u>157,755</u>	<u>541,654</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	450,579	(292,693)	157,886
<b>Restricted funds</b>			
Restricted funds	-	(131)	(131)
	<u>450,579</u>	<u>(292,824)</u>	<u>157,755</u>
<b>TOTAL FUNDS</b>	<u>450,579</u>	<u>(292,824)</u>	<u>157,755</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General funds	250,317	133,451	383,768
<b>Restricted funds</b>			
Restricted funds	-	131	131
	<u>250,317</u>	<u>133,582</u>	<u>383,899</u>
<b>TOTAL FUNDS</b>	<u>250,317</u>	<u>133,582</u>	<u>383,899</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	386,789	(253,338)	133,451
<b>Restricted funds</b>			
Restricted funds	1,044	(913)	131
	<u>387,833</u>	<u>(254,251)</u>	<u>133,582</u>
<b>TOTAL FUNDS</b>	<u>387,833</u>	<u>(254,251)</u>	<u>133,582</u>

The Hereford Food Bank

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**14. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,727 (2022: £1,134). The outstanding contributions at the balance sheet date amounted to £Nil (2022: £Nil).

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.



Thorne Widgey Accountancy Ltd  
2 Wyevale Business Park  
Kings Acre  
Hereford  
HR4 7BS

To whom it may concern

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of The Hereford Food Bank financial statements for the year ended 31 December 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

#### General

1. We acknowledge that the 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 charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the CIO was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2023 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 / Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the CIO have been properly reflected and recorded in the accounting records.
6. 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 appropriate persons within the CIO, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.
8. The effects of uncorrected misstatements immaterial both individually and in total.

#### Assets and liabilities

9. The CIO has satisfactory title to all assets and there are no liens or encumbrances on the CIO's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. 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 estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
13. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

**Loans and arrangements**

14. The CIO has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

15. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

**Laws and regulations**

16. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

17. 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 standards requirements.

**Subsequent events**

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

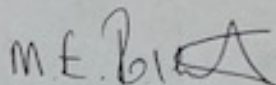
**Going concern**

19. We believe that the CIO's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the CIO'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 CIO's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

20. 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



.....  
Signed on behalf of the board of trustees of The Hereford Food Bank

**THE HEREFORD FOOD BANK**

England & Wales - Charity number 1170826

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
  
**for**  
**The Hereford Food Bank**

Thorne Widgey Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

The Hereford Food Bank

Contents of the Financial Statements  
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 18
Detailed Statement of Financial Activities	19

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

#### **Foreword to the annual report**

The challenges that have been faced through growing economic hardship over recent years have caused the Hereford Food Bank to evolve into an efficient well-managed organisation and which is only due to the support from some incredible staff and volunteers, and also the wonderful backing from the local community in terms of donations of money and food.

The Food Bank that we operate now is still achieving the same important things - providing food to those people in our area who are facing financial hardship - but the scale of the whole operation has increased enormously. Six years ago we were operating from three small rooms in Aubrey Street and we are now fully utilising our large unit in Monkmoor Street which enables us to manage much better stock control and to pack far more parcels. In 2016 we packed 978 food parcels, and we had exceeded this number by mid-June 2022, totalling 2,149 by the end of the year. Six years ago we had only 35 volunteers and now we have over 100. And six years ago we had only one paid member of staff and now we have four, plus three additional team leaders.

The development of the Food Bank is something that we should all be proud of: our staff, our volunteers, our trustees and our whole community. There are so many people who work hard, some of them behind the scenes, to make sure that the Food Bank is successful and serves its community well. My thanks to all of you and to all the marvellous people who donate food and money to us, from Herefordshire and further away. Without everyone's support our Food Bank could not operate and provide such an important and necessary service to the whole community.

#### **Executive summary**

The Hereford Food Bank is committed to the relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities.

The Food Bank operates principally through referrals from agencies, churches and certain individuals who are aware of the needs of the people they are supporting and believe that a food parcel is appropriate.

The Hereford Food Bank is a Charitable Incorporated Organisation (CIO) and was registered by the Charity Commission in December 2016, Charity Number 1170826.

2022 was another year of exceptionally high demand, where the Food Bank supplied 2,149 food parcels supporting 4,637 individuals including 1,701 children, providing nearly 100,000 meals. This was similar to the level of demand in 2021. During the Christmas period 72 hampers of seasonal food and gifts were delivered, nearly all of which was provided or funded by the local community.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2022

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the CIO - as set out in its governing document - are as follows:-

The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, founded on the Christian principle that humanity should "love your neighbour as yourself".

The property of the CIO shall not be applied for purposes which are not charitable.

##### Our vision

The provision of food parcels to those recipients deemed to be in emergency need arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves.

##### Our activities

A food parcel for up to a maximum of 7 days is supplied according to need.

Referrals come from case workers, social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. Due to the current economic circumstances the Trustees have continued to allow individuals who have been experiencing hardship to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

##### **Public benefit**

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

##### Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

##### **Volunteers**

Volunteer number remain high at just over 100, with a regular volunteer base of over 80 people filling the rota supplemented by some very flexible and adaptable reserves. A huge amount of credit is due to the people who make the organisation work so well, day in and day out, providing food to those in need: the volunteers and the team leaders who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. They are an amazing asset to the Food Bank and during 2022 volunteers recorded over 7,200 hours of work, with certainly many more hours unrecorded.

The preparation and production of Christmas hampers was undertaken by a separate team who worked extremely hard to increase the number of hampers supplied from 50 in 2021 to 72 in 2022.

An operation of this scale, supporting so many people and maintaining an essential role within the community requires a very competent Food Bank Manager to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service. A Deputy Manager supports the manager, and organises the volunteer rotas. In 2022 the Food Bank continued to operate with a Team Leader in charge of each shift.

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2022

#### **OBJECTIVES AND ACTIVITIES**

##### **Food donations**

We are extremely grateful for the support received from the staff and customers at Morrison's, Asda, Sainsbury's, Cooperative Stores, Waitrose, Tesco Bewell Street, Wellington & Ewyas Harold Post Office and Stores and many others in the area. Many of the stores have their own Community Champions and we would like to mention how well they have worked with us to increase donations and acquire grants.

We would also like to extend our thanks to the many churches and their parishioners who regularly donate food and other household items, as well as gifts of money and bring it to the Food Bank.

The Hereford community is amazingly generous and during 2022 has donated a very substantial quantity of food but the continuing high demand throughout the year has required us to buy considerable quantities of food to supplement our supplies, totalling some £50.4k. However, the level of financial support that we have received has allowed us to purchase food to supplement any shortfalls in donations and to provide fresh food, including fruit and vegetables, in every food parcel.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### Background and Achievements to Date

Hereford Food Bank has been functioning in one form or another since 2008. Originally it took the shape of a Community Larder established by the Churches in Hereford Diocese Action Team, where individuals having obtained a voucher from a recognised Agency could attend the Larder and receive a bag of food which would enable them to cope with their current problem.

In February 2013 the Food Bank opened in Aubrey Street and the voucher system was abolished, being replaced by a system of referrals from agencies and recognised individuals. At the end of 2016, the Food Bank became an independent registered charity, replacing the previous operation under the auspices of the Hereford Diocesan Church of England Council for Social Aid.

Following a sustained increase in the requests for food support, the premises at Aubrey Street became too small and a move was made to a larger unit in Monkmoor Street in 2019.

The Food Bank has transformed itself over the past three years, initially in response to the Covid-19 pandemic followed by the cost of living crisis and is now able to effectively utilise remote working and with a substantial increase in volunteer numbers can rapidly respond to peaks in demand. During the past three years, no shifts have been closed and all legitimate requests for food have been fulfilled.

##### Summary of the year's activities

The core activity of the Food Bank is to supply emergency food parcels - and in 2022 an impressive number of 2,149 were picked, packed, and provided to a total of 4,637 people.

Last year we introduced some new initiatives and our 3-day emergency food boxes are continuing to be very useful and are regularly supplied to other agencies and bodies across the city. These are particularly helpful at weekends, when many agencies are not working and where the Food Bank is not open either.

We are now regularly providing food vouchers which we offer in specific circumstances and can be used to purchase food and other items at supermarkets which allows us more flexibility in helping reduce food poverty. We also occasionally use vouchers to allow families in temporary accommodation to buy a hot meal.

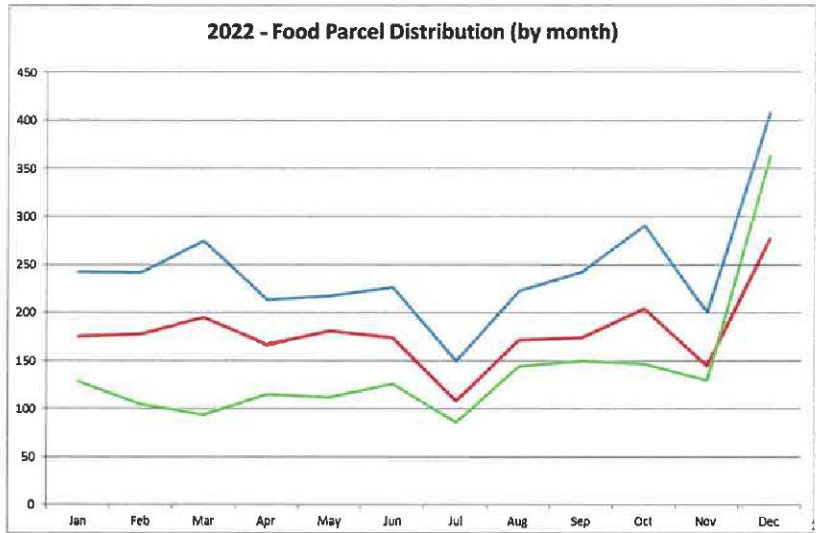
Each year we try to improve our operation, and in 2022 our back-office processes were updated, allowing us to record referrals directly into our computer system. This has allowed us to streamline the passing of information between the people who take phone calls with requests for food and the people who pack the food parcels and which has really helped us to keep up with demand.

We have also introduced a stock management system into our Monkmoor Street store which again makes us more efficient, and hopefully reduces the number of steps that a volunteer has to take as well as reducing any spoilage.

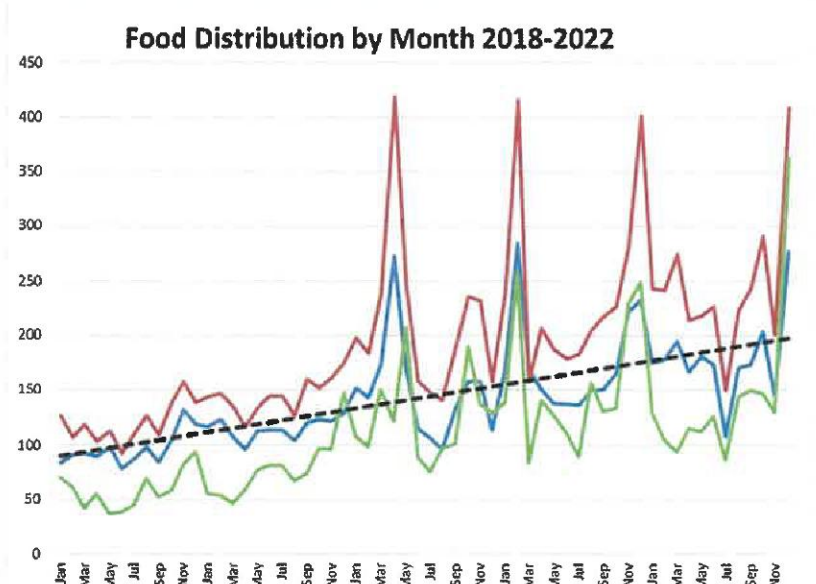
Over the Christmas period, the Food Bank was kindly given access to premises in Commercial Street which allowed the preparation of the large number of Christmas hampers to be undertaken.

**ACHIEVEMENT AND PERFORMANCE**  
**Recipients of Food in 2022**

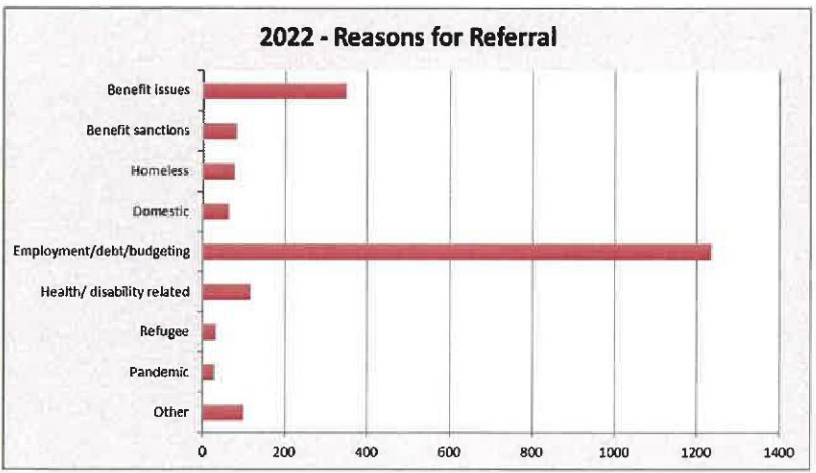
In 2022 the Food Bank supplied 2,149 food parcels supporting 4,637 individuals, including 1,701 children, which represents nearly 100,000 meals. These figures were very similar to 2021. During the Christmas period 72 hampers containing fresh food and gifts provided by the local community were supplied to further 110 adults and 178 children.



The graph demonstrates a pattern of demand where there is the greatest need during the winter months when heating costs are high and seasonal work is limited. During July 2022, people receiving Universal Credit or other benefits were given a special cost of living payment and it is believed that this, in addition to some of the school holiday meal clubs, reduced the demand for food parcels.



To put this into perspective the graph illustrates the past five years: numbers of food parcels supplied are in blue, the number of adults supported in red, and children supported in green, and the dotted line shows the trend. This really demonstrates the unpredictability of the demand for our services but illustrates that the trend remains on a rapid increase.

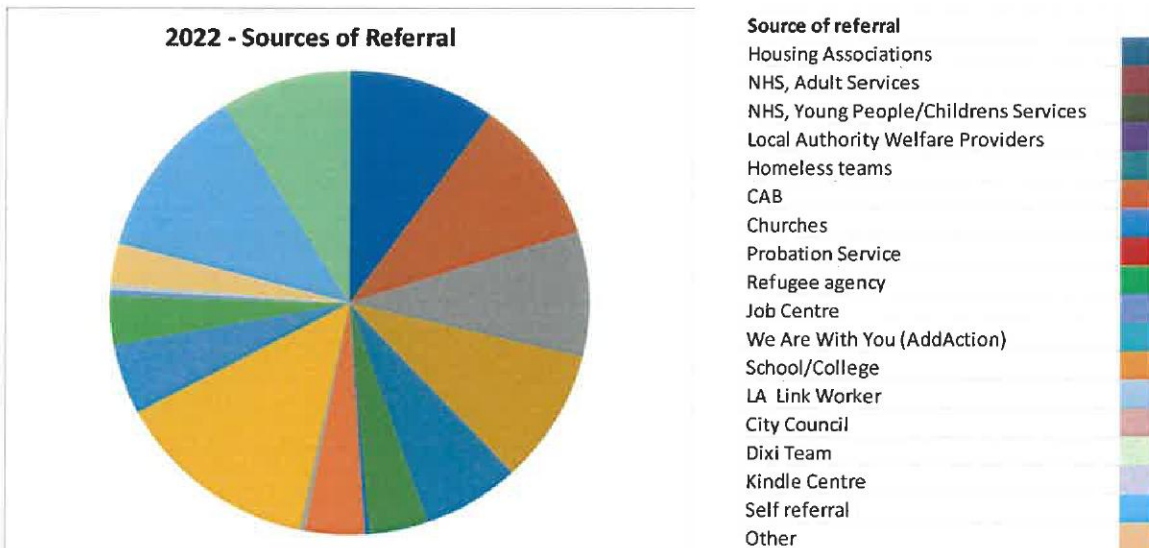


It is difficult to make comparisons between the years but there remains an underlying trend of increased food poverty with the greatest spikes being caused by difficulties being experienced in the most severe waves of the Covid pandemic and more recently during winter months, probably linked the cost of heating.

The reasons why people need help from the Food Bank continued to be monitored. This shows that the most significant issue continues to be problems with debt, budgeting or employment.

**ACHIEVEMENT AND PERFORMANCE**

The final graph below indicates the people and agencies who refer clients to the Food Bank. From 2021 the Trustees allowed the Food Bank to accept referrals from individuals on a one-off basis, rather than via the normal route of agencies. The reason for this was because many people had not found themselves in food poverty before and were reluctant to seek help until they were desperate, and rather than ask them to get a referral via an agency which could delay getting help to them and their families, a food parcel was provided immediately. They were then asked to seek advice from the appropriate agency.



These statistics have helped contribute to the national picture and demonstrate the significant level of food poverty and assist those lobbying the government for more welfare assistance. The statistics are updated monthly to show emerging trends and to try to predict the future demand for the service.

During 2021 an initiative commenced where in certain circumstances food vouchers were provided, which could be used to purchase food and other items at supermarkets, including hot meals, allowing more flexibility in helping to reduce food poverty. This was continued during 2022 and vouchers to the total of £2,980 were issued. The Food Bank worked on this method of support with a national affiliation of Food Banks and has looked carefully at the methods in use by other Food Banks to establish what could work well in Hereford. We have also partnered with another charity who supply vouchers for energy, allowing some of the Food Bank's clients to switch on the cooker and have a hot meal.

The Food Bank continued to work with several local groups who provide food aid within Hereford and where stocks have allowed, have helped them by supplying basic food items such as pasta, beans, soup, and tinned tomatoes for them to distribute to their clients. These groups are community based and make a very valuable contribution by providing a direct channel from the short-life dated food from supermarkets to the public.

**Donations and Grants in 2022**

Cash Donors

The Food Bank has always been well supported by the local community but from the onset of the pandemic the response from individuals, churches and local organisations has been truly amazing and this year donations to the value of £142,238 was donated (£116,089 in 2021). This includes donations from the public via Facebook and Give as You Live of £14,242. This is in addition to donations of fresh produce and tinned goods.

A large number of donations are received anonymously, some for significant amounts, and the Food Bank would like to take this opportunity to acknowledge and thank all those people who support its work.

It is also very pleasing that a number of our donors are registered for Gift Aid, which added £7,632 in 2022.

Grants

In addition to all the donations mentioned above, the Trustees would like to acknowledge and to thank the following organisations for their support in 2022:

- Herefordshire County Council - £4000
- Herefordshire County Council / Government Household Support Fund - £79596
- The Alan Brailsford Trust - £8044

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2022

#### **ACHIEVEMENT AND PERFORMANCE**

Woody's Good Causes - £3000  
Rathbone Moral Aid Charity - £4686  
NFU Mutual - £6379  
Mumford Memorial Trust - £10000  
Hereford Infosec - £5000  
Hereford Lions Club - £4200

#### **FINANCIAL REVIEW**

##### **Financial position**

The Hereford Food Bank again benefitted from the outstanding generosity from the public and this enabled it to provide food to people in need throughout the year. The level of donations increased from £109k in 2021 to over £186k in 2022, reflecting public concern about the significant increases in the cost of living adversely affecting the poorest members of the community.

At the start of the year, there was an opening balance of £180k held in two accounts: the Charities Aid Foundation and the Monmouthshire Building Society.

Due to the continuing high level of demand, even though the donation of food by the public had an estimated value of over £114k, expenditure on food reached over £50k ( an increase from £27k in 2021), allowing us to supply food to 4,637 people: a similar number to 2021. The total expenditure for the year 2022 increased to £140k(excluding donated goods), up from £104k in 2021. Administration and management costs were over £53k however an operation supplying food parcels to this number of people and managing over 100 volunteers requires a significant amount of supervision and coordination.

Income increased substantially in 2022 to £273.8k, which included £79.5k from the Government Household Support Fund. The generosity of the local community and businesses remained outstanding at over £142k, and if totalled with the estimated value of donated food, reached over £256k.

In consequence the Food Bank had a closing balance at the end of the year of £326k, which was a very satisfactory position. Of this, the trustees have now set aside £30k as a general reserve. Overall, this placed the Food Bank in an excellent position for supporting people in need throughout 2023.

##### **Principal funding sources**

Since the charity was established as an independent entity in 2016, the level of donations from individuals, groups and local businesses has increased steadily, but in 2022, in response to the concerns over the cost of living this soared to £142,238, up from £69,707 in 2021. This demonstrates the generosity of local people and businesses and their strong support for the Food Bank.

Support from local churches remains important with regular donations of money and food.

As in the previous year, the Trustees recommended that grants were not actively sought in 2022, however, several grants were very gratefully received, including the Mumford Memorial Trust, The Alan Brailsford Trust, Hereford Infosec and NFU Mutual.

##### **Reserves policy**

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £20,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2022, the charity's unrestricted reserves stood at £383,768 (2021: £250,317), which was equivalent to 32.8 months (2021:28.8 month) of normal expenditure. This is in excess of the required level, and the trustees will take steps to reduce the amount during the next financial year.

At the yearend there was restricted reserves of £131 (2021: £nil).

## The Hereford Food Bank

### Report of the Trustees for the Year Ended 31 December 2022

#### **FUTURE PLANS**

##### In the next year (2023)

To continue to provide food to people in need

To continue to develop the model to become self-sustaining from donations

To increase the role of the Team Leader to allow the Manager to spend more time in developing community relationships

To monitor staffing and ensure that we can manage the increasing demand on services

To continue to develop the relationships with other agencies and bodies to ensure that we reach a wider client base (especially the elderly)

Provide training to Team Leaders

Provide training to Managers to develop skills

Understand and where possible mitigate the risk to the organisation of individuals who have a unique role without a deputy in place

##### In the next 2-3 years

To continue to provide food to people in need

To reach more people who may be experiencing hardship by working with schools and community groups

To provide a sustainable source of income through grant applications and fundraising activities

To work with other agencies and bodies to try and alleviate food poverty at source and reduce the need for emergency aid

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was established as a Charitable Incorporated Organisation (CIO) on 13 December 2016 and is governed by its constitution (amended 22 October 2019).

##### **Recruitment and appointment of new trustees**

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

##### **Organisational structure**

The trustees exercise overall control of the organisation through attendance at regular management team meetings.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes four of the Trustees, meet regularly throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE009433 (England and Wales)

##### **Registered Charity number**

1170826

##### **Registered office**

41 Monkmoor Street

Hereford

HR1 2DX

##### **Trustees**

M Rosenthal (Chair)

G Mills (appointed 17.3.22)

P E King

M J Wilkinson

F C Jones

L Hurds

The Hereford Food Bank

Report of the Trustees  
for the Year Ended 31 December 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**Company Secretary**

**Independent Examiner**

Thorne Wiggery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

**Banker**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Monmouthshire Building Society  
John Frost Square  
Newport  
NP20 1PX

Approved by order of the board of trustees on ..... *26<sup>th</sup> July 2023* ..... and signed on its behalf by:

*M. Rosenthal*

.....  
M Rosenthal - Trustee

Independent Examiner's Report to the Trustees of  
The Hereford Food Bank

**Independent examiner's report to the trustees of The Hereford Food Bank ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. 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.



Lisa Weaver FCCA  
The Association of Chartered Certified Accountants

Thorne Widgey Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

Date: .....26<sup>th</sup> July 2023.....

The Hereford Food Bank

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		301,284	1,044	302,328	227,197
<b>Charitable activities</b>					
Emergency food parcels		84,824	-	84,824	11,028
Other trading activities	2	3	-	3	88
Investment income	3	<u>678</u>	<u>-</u>	<u>678</u>	<u>320</u>
<b>Total</b>		<u>386,789</u>	<u>1,044</u>	<u>387,833</u>	<u>238,633</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Emergency food parcels		<u>253,338</u>	<u>913</u>	<u>254,251</u>	<u>213,975</u>
<b>NET INCOME</b>		133,451	131	133,582	24,658
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>250,317</u>	<u>-</u>	<u>250,317</u>	<u>225,659</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>383,768</u></u>	<u><u>131</u></u>	<u><u>383,899</u></u>	<u><u>250,317</u></u>

The notes form part of these financial statements

The Hereford Food Bank

Balance Sheet  
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	15,274	-	15,274	18,965
<b>CURRENT ASSETS</b>					
Stocks	9	37,715	-	37,715	43,200
Debtors	10	8,238	-	8,238	11,136
Cash at bank and in hand		325,604	131	325,735	180,126
		<u>371,557</u>	<u>131</u>	<u>371,688</u>	<u>234,462</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,063)	-	(3,063)	(3,110)
		<u>368,494</u>	<u>131</u>	<u>368,625</u>	<u>231,352</u>
<b>NET CURRENT ASSETS</b>					
		<u>383,768</u>	<u>131</u>	<u>383,899</u>	<u>250,317</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>383,768</u>	<u>131</u>	<u>383,899</u>	<u>250,317</u>
<b>NET ASSETS</b>					
		<u>383,768</u>	<u>131</u>	<u>383,899</u>	<u>250,317</u>
<b>FUNDS</b>					
	13			383,768	250,317
Unrestricted funds				131	-
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>383,899</u>	<u>250,317</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

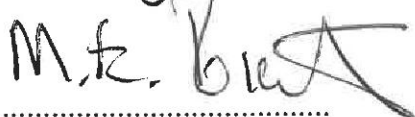
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

26<sup>th</sup> July 2023

and were signed on its behalf by:



M Rosenthal - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Going Concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Leasehold property - equal instalments over the period of the lease.
- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Purchased stock is valued at cost, after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out basis of valuation.

Donated stock is grouped according to product type, and valued at an estimate of the average unit cost that would have been incurred by the organisation if it had purchased those goods itself.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

<b>2. OTHER TRADING ACTIVITIES</b>		
	31.12.22	31.12.21
	£	£
Other income	<u>3</u>	<u>88</u>
<b>3. INVESTMENT INCOME</b>		
	31.12.22	31.12.21
	£	£
Deposit account interest	<u>678</u>	<u>320</u>
<b>4. NET INCOME/(EXPENDITURE)</b>		
Net income/(expenditure) is stated after charging/(crediting):		
	31.12.22	31.12.21
	£	£
Depreciation - owned assets	4,489	5,310
Other operating leases	12,540	13,784
Independent examiners fees	<u>1,680</u>	<u>1,600</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
	3	4
Average staff numbers	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Volunteer staff

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to day administration of the charity, but those costs are not included in these accounts.

Key management

Remuneration for key management for the year totalled £21,297 (2021: £14,586).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	227,197	-	227,197
<b>Charitable activities</b>			
Emergency food parcels	4,528	6,500	11,028
Other trading activities	88	-	88
Investment income	<u>320</u>	<u>-</u>	<u>320</u>
<b>Total</b>	<u>232,133</u>	<u>6,500</u>	<u>238,633</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Emergency food parcels	<u>190,099</u>	<u>23,876</u>	<u>213,975</u>
<b>NET INCOME/(EXPENDITURE)</b>	42,034	(17,376)	24,658
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>208,283</u>	<u>17,376</u>	<u>225,659</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>250,317</u>	<u>-</u>	<u>250,317</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	4,805	7,514	11,994	1,099	25,412
Additions	<u>-</u>	<u>204</u>	<u>-</u>	<u>594</u>	<u>798</u>
At 31 December 2022	<u>4,805</u>	<u>7,718</u>	<u>11,994</u>	<u>1,693</u>	<u>26,210</u>
<b>DEPRECIATION</b>					
At 1 January 2022	695	2,038	3,420	294	6,447
Charge for year	<u>240</u>	<u>1,546</u>	<u>2,144</u>	<u>559</u>	<u>4,489</u>
At 31 December 2022	<u>935</u>	<u>3,584</u>	<u>5,564</u>	<u>853</u>	<u>10,936</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>3,870</u>	<u>4,134</u>	<u>6,430</u>	<u>840</u>	<u>15,274</u>
At 31 December 2021	<u>4,110</u>	<u>5,476</u>	<u>8,574</u>	<u>805</u>	<u>18,965</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

<b>9. STOCKS</b>		31.12.22	31.12.21
		£	£
Finished goods		<u>37,715</u>	<u>43,200</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.22	31.12.21
		£	£
Other debtors		6,033	3,334
Prepayments and accrued income		<u>2,205</u>	<u>7,802</u>
		<u>8,238</u>	<u>11,136</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.22	31.12.21
		£	£
Trade creditors		1,233	1,345
Accruals and deferred income		<u>1,830</u>	<u>1,765</u>
		<u>3,063</u>	<u>3,110</u>
<b>12. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		31.12.22	31.12.21
		£	£
Within one year		10,500	10,500
Between one and five years		<u>3,500</u>	<u>14,000</u>
		<u>14,000</u>	<u>24,500</u>
<b>13. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.22	movement	31.12.22
	£	in funds	£
<b>Unrestricted funds</b>		£	
General funds	250,317	133,451	383,768
<b>Restricted funds</b>			
Restricted funds	-	131	131
	<u>250,317</u>	<u>133,582</u>	<u>383,899</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	386,789	(253,338)	133,451
<b>Restricted funds</b>			
Restricted funds	1,044	(913)	131
<b>TOTAL FUNDS</b>	<u>387,833</u>	<u>(254,251)</u>	<u>133,582</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General funds	208,283	42,034	250,317
<b>Restricted funds</b>			
Restricted funds	17,376	(17,376)	-
<b>TOTAL FUNDS</b>	<u>225,659</u>	<u>24,658</u>	<u>250,317</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	232,133	(190,099)	42,034
<b>Restricted funds</b>			
Restricted funds	6,500	(23,876)	(17,376)
<b>TOTAL FUNDS</b>	<u>238,633</u>	<u>(213,975)</u>	<u>24,658</u>

**14. EMPLOYEE BENEFIT OBLIGATIONS**

During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,134 (2021: £1,259). The outstanding contributions at the balance sheet date amounted to £Nil (2021: £Nil).

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

The Hereford Food Bank

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	186,568	109,086
Gift aid	1,760	8,391
Donated services and facilities	<u>114,000</u>	<u>109,720</u>
	302,328	227,197
<b>Other trading activities</b>		
Other income	3	88
<b>Investment income</b>		
Deposit account interest	678	320
<b>Charitable activities</b>		
Grants	<u>84,824</u>	<u>11,028</u>
<b>Total incoming resources</b>	<b>387,833</b>	<b>238,633</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	44,616	52,474
Pensions	1,134	1,259
Rent	12,540	13,784
Provisions and supplies	171,248	125,139
Light and heat	1,674	2,208
Motor expenses	4,913	2,321
Office costs	3,565	3,986
Waste removal	1,138	-
Sundries	261	-
Premises costs	1,246	1,450
Casual staffing	4,609	-
Charitable donation	-	4,050
Depreciation of tangible fixed assets	<u>4,488</u>	<u>5,440</u>
	251,432	212,111
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	233	264
<b>Governance costs</b>		
Accountancy and legal fees	<u>2,586</u>	<u>1,600</u>
<b>Total resources expended</b>	<b><u>254,251</u></b>	<b><u>213,975</u></b>
<b>Net income</b>	<b><u>133,582</u></b>	<b><u>24,658</u></b>

**THE HEREFORD FOOD BANK**

England & Wales - Charity number 1170826

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# Accounts

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**THE HEREFORD FOOD BANK**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**REGISTERED CHARITY NUMBER: 1170826**



**THE HEREFORD FOOD BANK**  
**YEAR ENDED 31 DECEMBER 2021**

**CONTENTS**

Page 1	-	Contents
Page 2	-	Legal and administrative information
Pages 3 to 15	-	Trustees' report
Page 16	-	Statement of financial activities
Page 17	-	Balance sheet
Pages 18 to 28	-	Notes to the accounts
Page 29	-	Independent Examiner's report

**THE HEREFORD FOOD BANK**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**2021**

<u>Trustees</u>	Lucy Hurds Fiona Jones Michael Wilkinson Marie Rosenthal Philip King
<u>Secretary</u>	Not appointed
<u>Principal office</u>	41 Monkmoor Street Hereford HR1 2DX
<u>Telephone number</u>	01432 607011
<u>Website</u>	<a href="https://herefordfoodbank.co.uk">https://herefordfoodbank.co.uk</a>
<u>Email address</u>	manager@herefordfoodbank.co.uk
<u>Accountants</u>	Anchorage No. 2 Rydell Mount 37 Bodenham Road Hereford HR1 2TP
<u>Bankers</u>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  Monmouthshire Building Society John Frost Square Newport NP20 1PX

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and the unaudited accounts for the year ended 31 December 2021.

**Reference and administration details**

Charity name and number

The registered charity name of the charity is The Hereford Food Bank; its charity registration number is 1170826.

Principal office

The address of the principal office of the charity is: 41 Monkmoor Street, Hereford, HR1 2DX.

Charity trustees

The trustees of the charity who served during and since the year ended 31 December 2021, were as follows:

<u>Name</u>	<u>Position</u>	<u>Date appointed</u>	<u>Date resigned</u>
Chris Chappell			18-10-21
Lucy Hurds			
Fiona Jones			
Michael Wilkinson			
Marie Rosenthal	Chair	22-03-21	
Michael Tavinor			22-03-21
Philip King		18-10-21	

The trustees are appointed annually by rotation in general meeting by the board of trustees.

**Structure, governance and management**

Structure

The charity was established as a Charitable Incorporated Organisation (CIO) on 13 December 2016 and is governed by its constitution (amended 22 October 2019).

Appointment of trustees

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

Liability of members

In the event that the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Management of the charity

The trustees exercise overall control of the organisation through attendance at regular management team meetings. Day-to-day running of the CIO is controlled by a manager and a deputy manager.

Risk management

The trustees carry out a regular annual review of the major risks to which the CIO is exposed, and implement changes or adjust policies to mitigate those risks.

**Objectives and activities**

Objects of the charity

The objects of the CIO - as set out in its governing document - are as follows:-

1. The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, founded on the Christian principle that humanity should "love your neighbour as yourself".

The property of the CIO shall not be applied for purposes which are not charitable.

Public benefit statement

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Foreword to the annual report**

Now that the severe effects on health from the pandemic have lessened, the economic effects appear to have become more severe. For much of 2021 many people were protected by furlough provisions and the inability of landlords to evict tenants for non-payment of rent, but which has now ceased, leaving a lot of debt. The uplift on Universal Credit also ceased towards the end of 2021 and these factors appear to have been severely impacting many people in our area, with food parcels being sent out in increasing numbers.

We owe huge thanks to our managers who have been putting in some very long hours to ensure that well-filled food parcels continue to be supplied to the people who need them in a safe and timely manner. Likewise our Team Leaders and volunteers, who during 2021 have packed over 2,100 food parcels, much of the time made more difficult by wearing masks and clocking up an incredible 7,500 voluntary hours.

This year marked the final year of office for our Treasurer, Phil King, who has finally retired and handed over to Fiona Jones, who is one of our Trustees. Phil has been managing our accounts since well before the charity was established in 2016, and the past two years have been exceptionally busy for him, and I would like to mention the fantastic support he has provided.

Finally, I would like to acknowledge all the wonderful people who have donated food and money to us, from Herefordshire and further away. Without their help there would be no Food Bank and we recognise and appreciate the support that we have had over the past year and hope that they know how much of a difference they have made to so many people.

Marie Rosenthal                      7 June 2022  
(Chair)

**Executive summary**

The Hereford Food Bank is committed to the relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities.

The Food Bank operates principally through referrals from agencies, churches and certain individuals who are aware of the needs of the people they are supporting and believe that a food parcel is appropriate.

2021 was another exceptional year, again affected by the Covid-19 pandemic, where the Food Bank supplied 2,107 food parcels supporting 4,750 individuals, including 1,848 children, which represents almost 100,000 meals. In terms of individuals assisted, this was an increase of 17% on 2020. During the Christmas period, 50 hampers containing fresh food and gifts provided by the local community were supplied to 145 adults and 67 children.

**What the organisation does**

Our vision

The provision of food parcels to those recipients deemed to be in emergency need arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. In 2020 this was extended to people experiencing particular hardship due to the pandemic, and which has remained in place for 2021. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**What the organisation does** *(continued)*

Our activities

A food parcel for up to a maximum of 7 days is supplied according to need.

Referrals come from case workers, social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. Due to the current economic circumstances, the Trustees have continued to allow individuals who have been experiencing hardship to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

**Achievements and performance**

Background

Hereford Food Bank has been functioning in one form or another since 2008. Originally it took the shape of a Community Larder established by the Churches in Hereford Diocese Action Team, where individuals having obtained a voucher from a recognised Agency could attend the Larder and receive a bag of food which would enable them to cope with their current problem.

In February 2013 the Food Bank opened in Aubrey Street and the voucher system was abolished, being replaced by a system of referrals from agencies and recognised individuals. At the end of 2016, the Food Bank became an independent registered charity, replacing the previous operation under the auspices of the Hereford Diocesan Church of England Council for Social Aid.

Following a sustained increase in the requests for food support, the premises at Aubrey Street became too small and a move was made to a larger unit in Monkmoor Street in 2019.

The Food Bank has transformed itself over the past two years in response to the Covid-19 pandemic and is now able to effectively utilise remote working and can swiftly change its operating teams to minimise the effect of an outbreak of illness. During the pandemic, no shifts were closed due to health issues and all legitimate requests for food were fulfilled.

Summary of the year's activities

The core activity of the Food Bank is to supply emergency food parcels – and in 2021 an impressive number of 2,107 were picked, packed, and provided to a total of 4,750 people.

But during the past year we also have managed to introduce several new initiatives – we have worked with the Rapid Relief team to provide 3-day emergency food boxes supplying basic nutrition for a family of four and have extended this to produce our own boxes which have been provided to schools and local welfare groups throughout the county. This has been very well received, and we will continue to produce these throughout the coming year.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Achievements and performance** *(continued)*

Summary of the year's activities *(continued)*

In certain circumstances we have been able to provide food vouchers, which can be used to purchase food and other items at supermarkets to supplement food parcels which allows us more flexibility in helping reduce food poverty. We have been working on this method of support with a national affiliation of food banks and continue to look carefully at the methods in use by other food banks and establishing what works well in Hereford. We have also been partnering with another charity who are able to supply vouchers for energy, which allows some of our clients to switch on the cooker and have a hot meal.

The Food Bank van continued to be an essential element of the service in 2021: delivering food parcels to people who did not have transport, or who were isolating, and where necessary, collecting some of the larger donations.

We have also worked with several local groups who provide food aid within the Hereford community and have helped them by supplying them with basic food items such as pasta, beans, soup, and tinned tomatoes from our own stores. In addition, we have approached different agencies and neighbourhood groups to try to find ways to ensure that people in need of food are aware of our service and can get it from us. One project which was established was to provide primary school children in some Hereford schools with a bag containing pasta, a recipe card, and leaflets about how to get help from us, or donate to us, so that awareness of our presence reached many more families.

Distribution: the decision was made to limit the collection of food parcels from the Monkmoor Street premises by agencies and clients, and local taxi firms collected parcels from the Food Bank and delivered it to client's homes. Later in the year this was supplemented by the purchase of a Food Bank van which was used to collect food from supermarkets and deliver to clients.

Sources of funding

Since the charity was established as an independent entity in 2016, the level of monetary donations from individuals, groups and local businesses has increased steadily, but in 2020, in response to the pandemic, this soared to £186,256. In 2021, this reduced to £109,995 but which continued to reflect the generosity of local people and businesses and their strong support for the Food Bank.

In addition, funding from local churches remained relatively high, at £7,482, which does not include the value of the significant amount of food donations which are regularly received.

Due to the exceptional level of support in 2020, the Trustees recommended that grants were not actively sought in 2021. However, several grants were very gratefully received, including the Mumford Memorial Trust, Herefordshire County Council, and Sainsbury's, which allowed the purchase of fresh food items and supported the local 'Healthy Living' initiative.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Achievements and performance** *(continued)*

Volunteers and staff

A large part of the Food Bank's operation is conducted by volunteers who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. These people are the real stalwarts of our organisation – our volunteers, led by our team leaders. There are so many people who work for us who are always prepared to turn out, to take on the difficult jobs and to stay for as long as it needs to finish. During 2021 these volunteers recorded over 7,500 hours of work, with certainly many more hours unrecorded.

Volunteer number remain high at just over 100, and although many people returned to work at the end of the furlough period, they have been replaced by new volunteers and we are very pleased to see so many new faces in our organisation.

An operation of this scale, supporting so many people and fulfilling a role within the community requires a very competent Food Bank Manager to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service. A Deputy Manager, recruited in 2020, continues in post and supports the manager, and organises the volunteer rotas. In 2021 the Food Bank continued to operate with a team leader in charge of each shift.

An off-site donation centre was regularly used in 2021, but as premises re-opened for normal business it became increasingly difficult to acquire suitable locations in the city.

Food donations

We are extremely grateful for the support received from the staff and customers at Morrison's, Lidl, Asda, Sainsbury's, Cooperative Stores, Waitrose, Tesco Bewell Street, Wellington & Ewyas Harold Post Office and Stores and many others in the area. Many of the stores have their own Community Champions and we would like to mention how well they have worked with us to increase donations and acquire grants.

The Hereford community is amazingly generous and during 2021 has donated a very substantial quantity of food. But the unprecedented demand throughout the year rapidly reduced our food stocks and which at times appeared to be very low. The Harvest and Christmas periods of 2021 were not quite as plentiful as in previous years, however, the level of financial support allowed us to purchase additional food to supplement any deficiencies.

In 2021 it was calculated that the value of food donated was approximately £110,000 and an additional £27,000 was purchased.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Plans for the future**

In the next year (2022)

- To continue to provide food to people in need
- To continue to develop the model to become self-sustaining from donations
- To increase the role of the Team Leader to allow the Manager to spend more time in developing community relationships
- To monitor staffing and ensure that we can manage the increasing demand on services
- To continue to develop the relationships with other agencies and bodies to ensure that we reach a wider client base (especially the elderly)
- To establish the role of 'Ambassador' who will assist in communicating information inwardly and outwardly
- Provide training to Team Leaders, especially in the area of food handling
- Provide training to Managers to develop skills

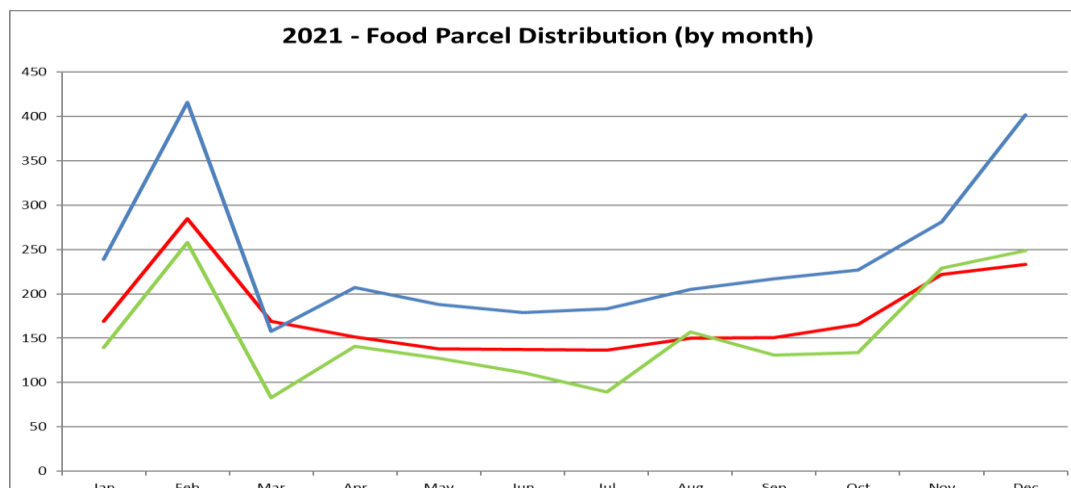
In the next 2-3 years

- To continue to provide food to people in need
- To reach more people who may be experiencing hardship by working with schools and community groups
- To provide a sustainable source of income through grant applications and fundraising activities
- To work with other agencies and bodies to try and alleviate food poverty at source and reduce the need for emergency aid

**Recipients of food in 2021**

In 2021 the Food bank supplied 2,107 food parcels supporting 4,750 individuals, including 1,848 children, which represents nearly 100,000 meals. In terms of individuals assisted, this was an increase of 17% on 2020 (the number of children helped increased by 22%). During the Christmas period, 50 hampers containing fresh food and gifts provided by the local community were supplied to a further 143 adults and 73 children.

The graph below demonstrates a pattern of demand where there is the greatest need during the winter months when heating costs are high and seasonal work is limited, and influenced by outbreaks of Covid-19.

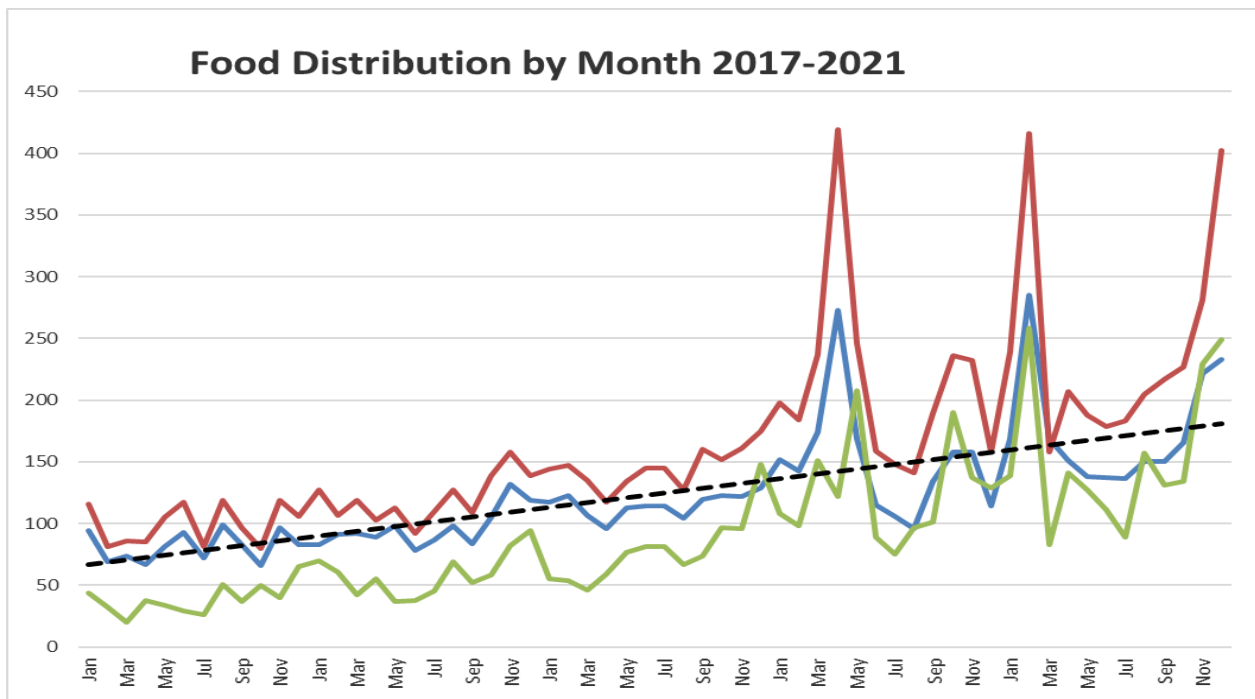


**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

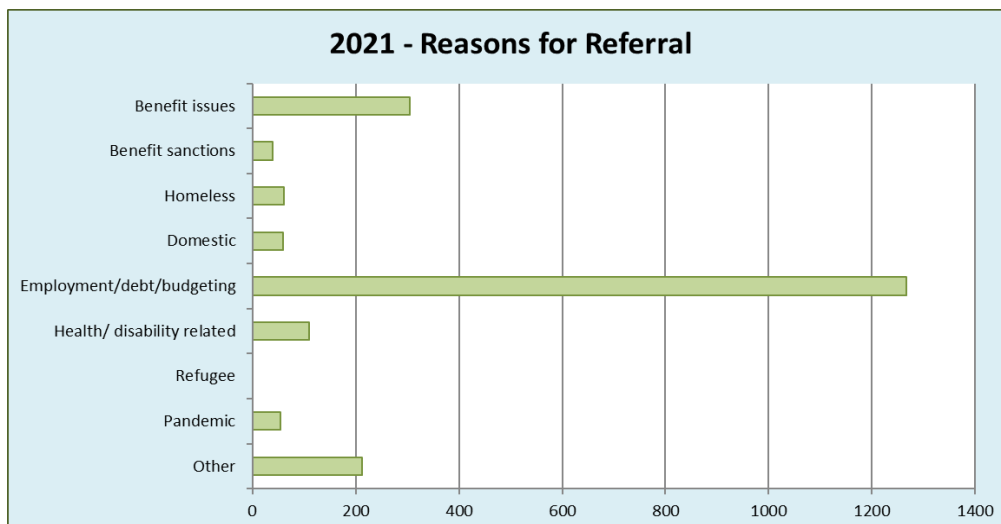
**Recipients of food in 2021 (continued)**

To put this into perspective, the graph below illustrates the past five years: numbers of food parcels supplied are in blue, the number of adults supported in red, and children supported in green, and the dotted line shows the trend. This really demonstrates the unpredictability of the demand for our services but illustrates that the trend remains on a rapid increase.



It is difficult to make comparisons with previous years – but there remains an underlying trend of increased food poverty with the greatest spikes being caused by difficulties being experienced in the most severe waves of the pandemic.

The reasons why people need help from the Food Bank continued to be monitored. This shows that the most significant issue continues to be problems with debt, budgeting or employment.

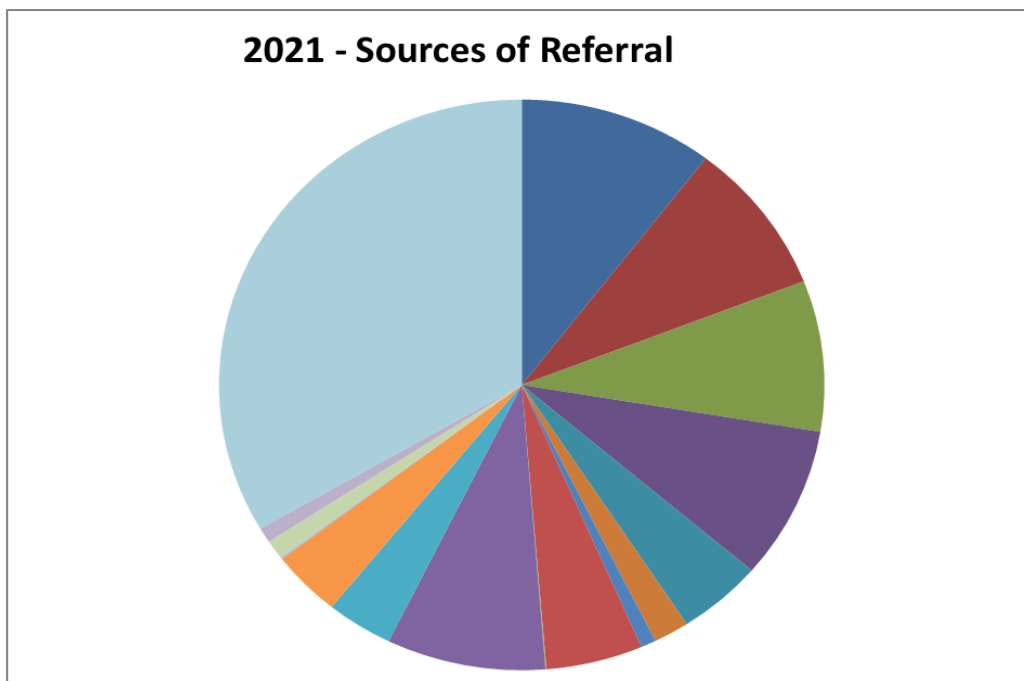
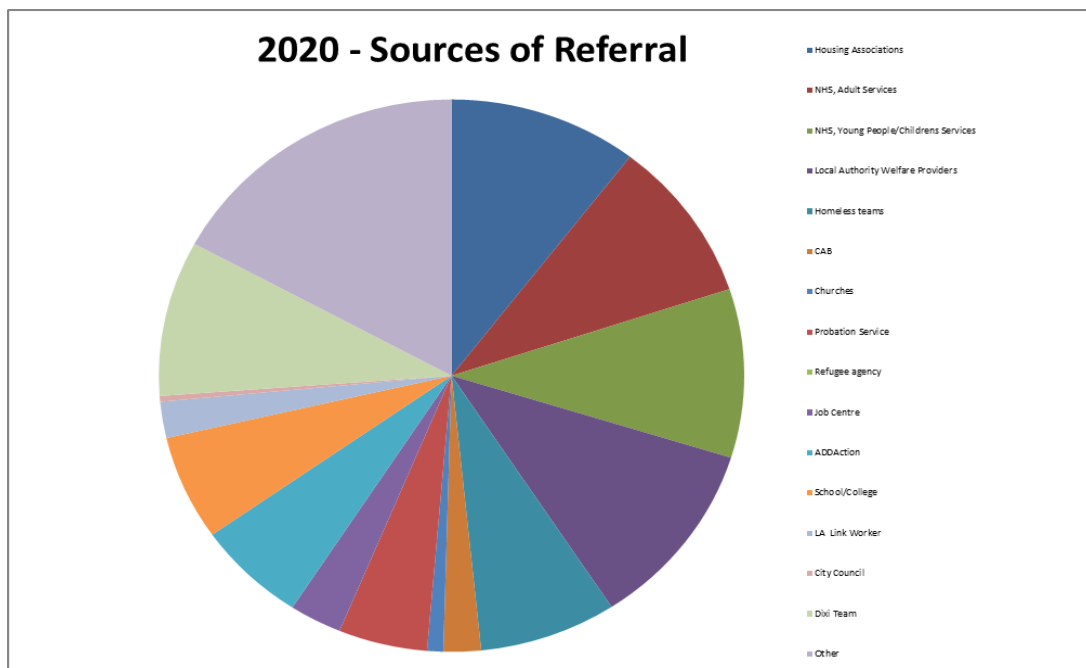


**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**Recipients of food in 2021** (continued)

The final graph below indicates the people and agencies who refer clients to the Food Bank. There is a marked difference between 2020 and 2021, where in 2021 a pale blue division represents people who are self-referring for a food parcel. In 2021 the Trustees temporarily allowed the Food Bank to accept referrals from individuals on a one-off basis, rather than via the normal route of agencies. The reason for this was because many people had not found themselves in food poverty before and were reluctant to seek help until they were desperate, and rather than ask them to get a referral via an agency which could delay getting help to them and their families, a food parcel was provided immediately. They were then asked to seek advice from the appropriate agency.



**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Recipients of food in 2021** *(continued)*

These statistics have helped contribute to the national picture and demonstrate the significant level of food poverty and assist those lobbying the government for more welfare assistance. The statistics are updated monthly to show emerging trends and to try to predict the future demand for the service.

During 2021, an initiative commenced where in certain circumstances food vouchers were provided, which could be used to purchase food and other items at supermarkets to supplement food parcels, allowing more flexibility in helping to reduce food poverty. The Food Bank has been working on this method of support with a national affiliation of food banks and has looked carefully at the methods in use by other food banks to establish what could work well in Hereford. We have also partnered with another charity who supply vouchers for energy, allowing some of the Food Bank's clients to switch on the cooker and have a hot meal.

The Food Bank has worked with several local groups who have been providing food aid within Hereford and have helped them by supplying basic food items such as pasta, beans, soup, and tinned tomatoes from our stores for them to distribute to their clients. These groups are community based and make a very valuable contribution by providing a direct channel from the short-life dated food from supermarkets to the public.

A new project was started with the aim of ensuring that more people in need of food would be better aware of how to get help from the Food Bank: the Food Bank provided primary school children in several Hereford schools with a bag containing pasta, a recipe card, and some leaflets about the Food Bank, so that this message reached many more families. This will continue in 2022.

**Grants and donations received in 2021**

Grants and donations

The Food Bank has always been well supported by the local community but from the onset of the pandemic the response from individuals, churches and local organisations was truly magnificent and this year again, cash to the value of £109,086 was donated (£180,825 in 2020 and £32,132 in 2019). This is in addition to donations of fresh produce and tinned goods. The Food Bank was so very grateful to receive these gifts and to pass them on to the people in our community who were less fortunate.

A large number of donations were received anonymously, some for significant amounts, and the Food Bank would like to take this opportunity to thank all those people who silently support its work. This included donations via Facebook where we received £7,327, with £408 from Amazon Smile, and £1,400 via Give as you Live.

It is also very pleasing that a number of our donors are registered for Gift Aid, which added £8,391 in 2021.

The Trustees would like to acknowledge and to thank the following organisations for their support in 2021:

- Herefordshire Council Emergency Assistance Grant
- Mumford Memorial Trust
- Sainsbury's Community Grants
- Asda Foundation
- The Barrels Beer Festival
- The Dean and Chapter, Hereford Cathedral
- Amcor Flexibles
- The Jerusalem Trust
- Seventh Day Adventists
- Platform Housing
- Ned Potter

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

### **Managing Risk**

A range of policy documents and procedures have been produced that are intended to manage and minimise risk.

The following Policies & Procedures are in place. (The date following each title is the date of the latest revision.)

- Staff and Volunteer Handbook (Jan 2021)
- Volunteer Policy (Feb 2020)
- Health and Safety Policy including Fire Safety Management Procedures (Jan 2021/June 2019)
- Lone Worker Policy (Jan 2021)
- Grievance and Disciplinary Procedure (January 2021)
- Equal Opportunities Policy (January 2021)
- Code of Practice on Harassment, Bullying and Victimisation (January 2021)
- Data Protection Policy (August 2020)
- Privacy & Confidentiality Policy (August 2020)
- Safeguarding Vulnerable Adults (April 2020)
- Food Handling (Dec 2019)
- Manual Handling Policy and Procedure (2 docs) (January 2021)
- Guidelines for Requesting food parcels (February 2022)

### **Financial review**

The Hereford Food Bank again benefitted from the outstanding generosity from the public and this enabled it to provide food to people in need throughout the year. The level of donations dropped from the previous year, however this had been unprecedentedly high due to the pandemic. The Food Bank had also discouraged grants because of the amount of cash available, with the hope that it would be distributed to other causes.

At the start of the year, there was an opening balance of £161,920 held in an account with the Charities Aid Foundation.

Due to a very high level of demand, even though the donation of food by the public had an estimated value of £110k, expenditure on food reached just over £20k, allowing us to supply food to 4,750 people, which was an increase of 17%. Nevertheless, the total expenditure for the 2021 year increased by £64k to £214k, up from £149.9k in 2020 (with the pre-pandemic level being £65.8k in 2019). Administrative and management staff costs were significant at £45.8k, however an operation supplying food parcels to this number of people and managing 100 volunteers requires a significant amount of supervision and coordination.

Income decreased in 2021 to £238.6k, but the amount donated in 2020 of £339.9k had been incredibly high, compared to a level of £69.4k in 2019. The generosity of the local community remained outstanding: the income figure for 2021 included an estimated value for donated food of £109.7k.

In consequence, the Food Bank had cash reserves at the end of the year of £179.9k, which represented an increase of £17.9k on 2020, which was a very satisfactory position. Of this, the trustees set aside £20k as a general reserve, and at the end of the year there were no restricted funds, £23.9k having been disbursed in 2021. Overall, this placed the Food Bank in a very good position for supporting people in need throughout the subsequent year.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**Financial review** (continued)

Summary Financial Statement

Year ended 31 December 2021

<u>Income</u>	<u>£</u>
Individual Donations	64,066
Church Donations	7,482
Other Donations	37,538
Fund-raising	88
Grants	6,750
LWP payments	4,278
Gifts in kind	109,720
Gift Aid	8,391
Investment income	320
<u>Total income for the year</u>	<u>238,633</u>
<u>Expenditure</u>	<u>£</u>
Food Purchases (net of stock movement)	120,052
Delivery	660
Food vouchers	2,945
Operational staff costs	39,147
Office Expenses	2,007
Telephone/Broadband	615
Rent	13,784
Electricity	2,208
Water	159
Administration-management	14,186
- Workplace pensions	400
Bank charges	264
Repairs, equipment, maintenance	1,291
Insurance	1,177
Fund-raising expenses	43
Van - operating costs	2,321
Depreciation charges	5,440
Accountancy and independent examiner's fees	1,600
Meeting costs	144
Charitable donations	4,050
Other	1,482
<u>Total expenditure for the year</u>	<u>213,975</u>
<u>Surplus for the year</u>	<u>24,658</u>

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**Financial review** *(continued)*

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £20,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2021, the charity's reserves stood at £231,352, which was equivalent to 13.6 months of normal expenditure. This is in excess of the required level, and the trustees will take steps to reduce the amount during the next financial year.

Basis of accounts

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Trustees and staff**

The trustees on 31 December 2021 were:

- Marie Rosenthal (Chairman)
- Mike Wilkinson
- Lucy Hurds
- Fiona Jones
- Phil King

The Dean of Hereford resigned in March 2021, and Marie Rosenthal joined the board of trustees and accepted the position of chair.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes four of the Trustees, meet regularly throughout the year.

Approved by order of the board of trustees, and signed on its behalf by:

.....  
*(Marie Rosenthal - Trustee)*

23 June 2022  
.....  
*(Date)*

**THE HEREFORD FOOD BANK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

		<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total Funds</u>	
	<i>Note</i>			<u>2021</u>	<u>2020</u>
				£	£
<b><u>Income and endowments from</u></b>					
Donations and legacies	4	227,447	6,500	233,947	333,371
Charitable activities	5	4,278	-	4,278	5,548
Other trading activities	6	88	-	88	1,034
Investments	7	320	-	320	-
<b>Total income</b>		<u>232,133</u>	<u>6,500</u>	<u>238,633</u>	<u>339,953</u>
<b><u>Expenditure on</u></b>					
Raising funds	8	43	-	43	35
Charitable activities	9	190,056	23,876	213,932	149,864
<b>Total expenditure</b>		<u>190,099</u>	<u>23,876</u>	<u>213,975</u>	<u>149,899</u>
<b>Net income for the year and net movement in funds</b>	12	42,034	(17,376)	24,658	190,054
<b><u>Reconciliation of funds:</u></b>					
Total funds brought forward	20	208,283	17,376	225,659	35,605
<b>Total funds carried forward</b>		<u>250,317</u>	<u>-</u>	<u>250,317</u>	<u>225,659</u>

The notes on pages 18 to 28 form part of these accounts.

**THE HEREFORD FOOD BANK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

			<b><u>2020</u></b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	<b>Total fixed assets</b>	<u>18,965</u>	<u>18,053</u>
	<i>17</i>		
<b>Current assets</b>			
Stocks		43,200	33,500
Debtors	<i>18</i>	11,136	15,309
Cash at bank and in hand		180,126	163,190
	<b>Total current assets</b>	<u>234,462</u>	<u>211,999</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	<i>19</i>	(3,110)	(4,393)
		<u>231,352</u>	<u>207,606</u>
<b>Net current assets</b>			
		<u>250,317</u>	<u>225,659</u>
<b>Total assets less current liabilities</b>			
	<b>Total net assets</b>	<u>£ 250,317</u>	<u>£ 225,659</u>
<b>The funds of the charity</b>			
Unrestricted funds	<i>20</i>	250,317	196,283
Restricted income funds	<i>20</i>	-	17,376
	<b>Total charity funds</b>	<u>£ 250,317</u>	<u>£ 225,659</u>

The financial statements were approved by the board of trustees and authorised for issue on the date given below, and were signed on its behalf by:

.....  
(Marie Rosenthal - Trustee)

23 June 2022  
.....  
(Date)

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. Charity information**

Hereford Food Bank is a Charitable Incorporated Organisation (CIO), established under an 'association model constitution' on 13 December 2016 in England and Wales, and registered as a charity with the charity registration number 1170826. A CIO is a charity registered as a body corporate under Part 11 of the Charities Act 2011.

The charity's principal office is 41 Monkmoor Street, Hereford HR1 2DX.

**2. Basis of preparation**

Accounting basis

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Although the Covid-19 pandemic increased demand for the charity's services, it also led to a large increase in donations that more than covered the additional service costs. As a result, the pandemic did not affect the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Hereford Food Bank meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in Sterling.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**3. Principal accounting policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charity's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charity, are only included in the SOFA when the charity has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charity earns the right to consideration from its performance. Government grants are treated in accordance with the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charity receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charity is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charity receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Tax reclaims are included in the SOFA at the same time (and in the same category) as the gift to which they relate. Where receipt occurs after the year end, there is a corresponding entry to debtors.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**3. Principal accounting policies** *(continued)*

Incoming resources *(continued)*

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charity's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charity's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

Gains on the disposal of fixed assets held for the charity's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charity's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of such items will be provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising activities.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charity) that are still to be met, relating to the grant.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**3. Principal accounting policies** *(continued)*

Funds accounting

The charity's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charity's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charity.

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Leasehold property - equal instalments over the period of the lease.
- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charity; all other leases are classified as operating leases. Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash, vouchers and any short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**3. Principal accounting policies** *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Stock

Purchased stock is valued at cost, after making due allowance for obsolete and slow-moving items. Cost is calculated using the first-in, first-out basis of valuation.

Donated stock is grouped according to product type, and valued at an estimate of the average unit cost that would have been incurred by the organisation if it had purchased those goods itself.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

	<u>2021</u>	<u>2020</u>
	£	£
<b>4. <u>Donations and legacies</u></b>		
Grants and donations	109,086	180,825
Gift aid	8,391	15,571
General-purpose and core-funding grants <i>(Included £40,000 of government grant funding in 2020)</i>	6,750	71,000
Gifts in kind	109,720	65,975
	<u>233,947</u>	<u>333,371</u>
<b>5. <u>Income from charitable activities</u></b>		
Food parcel fees	<u>4,278</u>	<u>5,548</u>
<b>6. <u>Income from other trading activities</u></b>		
Fundraising activities	<u>88</u>	<u>1,034</u>
<b>7. <u>Income from investments</u></b>		
Interest received	<u>320</u>	<u>-</u>
<b>8. <u>Expenditure on raising funds</u></b>		
Storage expenses	-	35
Sundry	43	-
	<u>43</u>	<u>35</u>
<b>9. <u>Expenditure on charitable activities</u></b>		
<u>Direct costs</u>		
Stock movement	(9,700)	(33,500)
Purchases	129,752	105,590
Packaging and consumables	-	301
Protective equipment	-	1,425
Delivery charges	660	7,842
Operational staff fees	39,147	34,787
Food vouchers	2,945	-
<u>Overhead expenses</u>		
Establishment expenses	18,789	18,041
Motor and equipment expenses	7,721	3,016
Administrative expenses	22,306	11,061
Governance costs	1,744	1,200
Advertising and marketing costs	568	101
	<u>213,932</u>	<u>149,864</u>

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**10. Analysis of expenditure by charitable activity**

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funding of activities</u> £	<u>Total</u> £
Provision of emergency food parcels	<u>212,188</u>	<u>1,744</u>	<u>-</u>	<u>213,932</u>

**11. Analysis of support costs**

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure for 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 December 2021 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	<u>-</u>	<u>1,744</u>	<u>1,744</u>	Nature of the expense

**12. Net income for the year**

	<u>2021</u> £	<u>2020</u> £
This is stated after charging:		
Fees relating to independent examination of the accounts	500	500
Accountancy fees relating to the preparation of the annual accounts	1,100	700
	<u>1,600</u>	<u>1,200</u>

**13. Trustee expenses**

No expenses were paid to, or on behalf of, the trustees during the year (2020: £Nil).

	<u>2021</u> £	<u>2020</u> £
<b>14. <u>Staff costs</u></b>		
Gross wages and salaries	52,474	38,637
Employer's national insurance costs	-	3,204
Employer's contributions to a defined contribution pension scheme	1,259	585
	<u>53,733</u>	<u>42,426</u>

No employee received emoluments in excess of £60,000. No remuneration or benefits were payable to the trustees during the year (2020: £Nil). Remuneration and benefits payable to the charity's other key management personnel are given at note 23.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**15. Staff numbers**

The average head count of staff employed during the year (analysed by area of activity) was as follows:

	<u>2021</u>	<u>2020</u>
	No.	No.
Charitable activities	3	2
Administrative and support services	1	1
	4	3

Volunteer staff

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to-day administration of the charity, but those costs are not included in these accounts.

**16. Corporation tax**

The charity's income and gains are exempt from corporation tax as they are applied for charitable purposes.

**17. Tangible fixed assets**

	<u>Leasehold property</u>	<u>Motor vehicle</u>	<u>Plant and machinery</u>	<u>Computer equipment</u>	<u>Total</u>
	£	£	£	£	£
<u>Cost</u>					
At 1 January 2021	-	11,994	6,787	469	19,250
Additions	4,805	-	727	820	6,352
Disposals	-	-	-	(190)	(190)
At 31 December 2021	4,805	11,994	7,514	1,099	25,412
<u>Depreciation</u>					
At 1 January 2021	-	562	563	72	1,197
Charge for the year	695	2,858	1,475	282	5,310
Disposals	-	-	-	(60)	(60)
At 31 December 2021	695	3,420	2,038	294	6,447
<u>Net book value</u>					
At 31 December 2021	4,110	8,574	5,476	805	18,965
At 1 January 2021	-	11,432	6,224	397	18,053

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

<b>18. Debtors</b>	<u>2021</u>	<u>2020</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	-	315
Prepayments and accrued income	7,802	14,994
Other debtors	3,334	-
	<u>11,136</u>	<u>15,309</u>

Other debtors comprise reclaimable National Insurance payments.

**19. Creditors: amounts falling due within one year**

Trade creditors	1,345	3,108
Accruals	1,765	1,285
	<u>3,110</u>	<u>4,393</u>

**20. Funds of the charity**

<b>Analysis of movements in funds</b>	<u>B/fwd at</u> 01-01-21 £	<u>Incoming</u> resources £	<u>Resources</u> expended £	<u>C/fwd at</u> 31-12-21 £
<u>Unrestricted funds</u>				
Undesignated funds	<u>208,283</u>	<u>232,133</u>	<u>(190,099)</u>	<u>250,317</u>
<u>Restricted funds</u>				
Food purchases	<u>17,376</u>	<u>6,500</u>	<u>(23,876)</u>	<u>-</u>
<u>Total funds</u>	<u>225,659</u>	<u>238,633</u>	<u>(213,975)</u>	<u>250,317</u>

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**20. Funds of the charity** (continued)

<b>Comparative Analysis of movements in funds</b>	<u>B/fwd at 01-01-20</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>C/fwd at 31-12-20</u> £
<u>Unrestricted funds</u>				
Undesignated funds	<u>30,980</u>	<u>278,953</u>	<u>(101,650)</u>	<u>208,283</u>
<u>Restricted funds</u>				
Food purchases	-	21,000	(3,624)	17,376
Rent	4,625	-	(4,625)	-
Running costs	-	5,000	(5,000)	-
Covid-19 emergency food purchases and deputy manager	-	10,000	(10,000)	-
Covid-19 emergency food purchases	-	25,000	(25,000)	-
	<u>4,625</u>	<u>61,000</u>	<u>(48,249)</u>	<u>17,376</u>
<u>Total funds</u>	<u>35,605</u>	<u>339,953</u>	<u>(149,899)</u>	<u>225,659</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for any designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Food purchases	To help fund the charity's food purchases. To be applied to the charity's food purchase costs, after which the restriction ceases.
Rent	To help to fund the charity's cost of renting property. To be applied to the charity's property rental costs, after which the restriction ceases.
Running costs	To help to fund the charity's general running costs. To be applied to the charity's general running costs, after which the restriction ceases.
Covid-19 emergency food purchases and deputy manager	To assist in meeting the costs of food purchases and managerial staff during the Covid-19 pandemic. To be applied to the charity's food purchase costs and managerial expenses during the pandemic, after which the restriction ceases.
Covid-19 emergency food purchases	To assist in meeting the costs of food purchases during the Covid-19 pandemic. To be applied to the charity's food purchase costs during the pandemic, after which the restriction ceases.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**20. Funds of the charity** (continued)

**Net assets between funds as at 31 December 2021**

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> £	<u>Net current</u> <u>assets</u> £	<u>Total</u> £
<u>Unrestricted funds</u>			
Undesignated funds	<u>18,965</u>	<u>231,352</u>	<u>250,317</u>
<u>Restricted funds</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total funds</u>	<u><u>18,965</u></u>	<u><u>231,352</u></u>	<u><u>250,317</u></u>

**21. Leasing commitments**

At the balance sheet date, the charity had the following total commitments under non-cancellable operating leases:

	<u>2021</u> £	<u>2020</u> £
Later than one year and not later than five years	<u>24,500</u>	<u>35,000</u>
Included above are the following commitments in respect of leases of land and buildings:	<u>24,500</u>	<u>35,000</u>
Lease payments recognised as an expense	<u>13,784</u>	<u>13,810</u>

**22. Pensions**

During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,259 (2020: £585). The outstanding contributions at the balance sheet date amounted to £Nil (2020: £Nil).

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

**23. Related party transactions**

Key management personnel

During the year, remuneration and benefits totalling £14,586 were paid to the charity's key administrative staff (2020: £7,639). The trustees received no remuneration or benefits.

**25. Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE HEREFORD FOOD BANK ('THE CHARITY')**

I report to the charity's trustees on my examination of the unaudited accounts of the charity for the year ended 31 December 2021, which are set out on pages 16 to 28.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination.

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



24 June 2022

Vaughan Barnacle FCA

(Date signed)

(Relevant professional body: ICAEW)

(Anchorage- 2 Rydel Mount, 37 Bodenham Road, Hereford, HR1 2TP.)

**THE HEREFORD FOOD BANK**

England & Wales - Charity number 1170826

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# Accounts

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**THE HEREFORD FOOD BANK**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**REGISTERED CHARITY NUMBER: 1170826**



**THE HEREFORD FOOD BANK**  
**YEAR ENDED 31 DECEMBER 2020**

**CONTENTS**

Page 1	-	Contents
Page 2	-	Legal and administrative information
Pages 3 to 16	-	Trustees' report
Page 17	-	Statement of financial activities
Page 18	-	Balance sheet
Pages 19 to 29	-	Notes to the accounts
Page 30	-	Independent Examiner's report

**THE HEREFORD FOOD BANK**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**2020**

<u>Trustees</u>	Chris Chappell Lucy Hurds Fiona Jones Michael Wilkinson Marie Rosenthal
<u>Secretary</u>	Not appointed
<u>Principal office</u>	41 Monkmoor Street Hereford HR1 2DX
<u>Telephone number</u>	01432 607011
<u>Website</u>	<a href="https://herefordfoodbank.co.uk">https://herefordfoodbank.co.uk</a>
<u>Email address</u>	herefordfoodbank@rocketmail.com
<u>Accountants</u>	Anchorage No. 2 Rydell Mount 37 Bodenham Road Hereford HR1 2TP
<u>Bankers</u>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report and the unaudited accounts for the year ended 31 December 2020.

**Reference and administration details**

Charity name and number

The registered charity name of the charity is The Hereford Food Bank; its charity registration number is 1170826.

Principal office

The address of the principal office of the charity is: 41 Monkmoor Street, Hereford, HR1 2DX.

Charity trustees

The trustees of the charity who served during and since the year ended 31 December 2020, were as follows:

<u>Name</u>	<u>Position</u>	<u>Date appointed</u>	<u>Date resigned</u>
Chris Chappell			
Lucy Hurds			
Fiona Jones			
Michael Wilkinson		13-05-20	
Marie Rosenthal	Chair	22-03-21	
June Whitcombe			20-10-20
Michael Tavinor			22-03-21

The trustees are appointed annually by rotation in general meeting by the board of trustees.

**Structure, governance and management**

Structure

The charity was established as a Charitable Incorporated Organisation (CIO) on 13 December 2016 and is governed by its constitution (amended 22 October 2019).

Appointment of trustees

Appointment of trustees is by majority election of the board of trustees in general session. New trustees undergo a formal induction process during which they are given a broad outline of the charity's policies and procedures. They are also given a copy of the charity's constitution (and any amendments made to it), and a copy of its latest annual report and statement of accounts. They are expected to familiarise themselves with the details of formal trustee responsibilities as laid down in charity law. Under the charity's constitutional provisions, trustees serve for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board of trustees at a subsequent general meeting.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

Liability of members

In the event that the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Management of the charity

The trustees exercise overall management control through regular trustee meetings. Day-to-day running of the CIO is overseen by the CIO's administrative staff.

Risk management

The trustees carry out a regular annual review of the major risks to which the CIO is exposed, and implement changes or adjust policies to mitigate those risks.

**Objectives and activities**

Objects of the charity

The objects of the CIO - as set out in its governing document - are as follows:-

1. The relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic amenities, founded on the Christian principle that humanity should "love your neighbour as yourself".

The property of the CIO shall not be applied for purposes which are not charitable.

Public benefit statement

The charity is a public benefit entity. The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of emergency food parcels.

These services - in accordance with the charity's objects - are typically restricted to those located within the county of Herefordshire and surrounding areas. This is largely for logistical reasons, but also because the trustees believe that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are free at the point of need, although certain services are funded by a recharge to the local authority, in order to cover the costs of providing the service, and to maintain quality.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Foreword to the annual report**

It's been a hugely significant year for the Hereford Foodbank as we faced the serious challenges caused by the COVID-19 crisis to local people and continued to tackle food poverty in Hereford and across Herefordshire.

Our annual report and accounts highlight what we did in 2020/2021 how we did it and who we did it for.

We remain grateful for the commitment and kindness of everyone who has supported us in the last year. Everything our very small management team of two part time employees - Jackie and Stas, Secretary Gill Busby and Treasurer Phil King, with our trustees, volunteers, donors and partners do takes us one step closer to a community without food poverty. We couldn't do it without you.

People have been so generous with donations over the years leading to a healthy surplus which will underpin our activities over the next three years as hopefully we return to a more normal and fairer way of life.

I would like to thank the Very Revd. Michael Tavinor, former Dean of Hereford Cathedral for providing us with clarity and leadership as Chair of Trustees during the last five years. Michael has led us with encouragement and wisdom. In March this year, I joined the board as Chair and I'm looking forward to working with you all in the coming months.

Marie Rosenthal                      13 May 2021  
(Chair)

**Executive summary**

The Hereford Food Bank is committed to the relief of poverty in Herefordshire and the surrounding area through the provision of emergency food parcels containing basic nutritional foods and other basic

The Food Bank operates principally through referrals from agencies, churches and certain individuals who are aware of the needs of the people they are supporting and believe that a food parcel is appropriate.

2020 was an exceptional year, affected by the Covid-19 pandemic, where the Food Bank supplied 1,792 food parcels supporting 4,052 individuals, including 1,505 children, which represents over 85,000 meals. In terms of individuals assisted this was an increase of 52% on 2019. During the Christmas period, 49 hampers containing fresh food and gifts provided by the local community were supplied to a further 82 adults and 127 children.

**What the organisation does**

Our vision

The provision of food parcels to those recipients deemed to be in emergency need arising from, for example, homelessness, psychiatric breakdown or delayed benefit payments. In 2020 this was extended to people experiencing particular hardship due to the pandemic. We do not wish to create dependence and we work on the premise that the Food Bank is intended to help individuals or families over the crisis until they can support themselves.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**What the organisation does** *(continued)*

Our activities

A food parcel for up to a maximum of 7 days is supplied according to need.

Referrals come from Case workers, Social workers, NHS staff and other agencies and individuals and an appropriate food parcel is prepared. The Trustees agreed that due to the extreme circumstances they would permit individuals who were experiencing hardship due to the pandemic to obtain an initial food parcel without the need for a referral.

The Food Bank also provides information to the residents of Herefordshire and the surrounding areas to improve understanding of the concept and impact of poverty.

The Food Bank maintains good working relationships with referring agencies and other food providers by attending meetings and distributing information about its operation on a regular basis.

**Achievements and performance**

Background

Hereford Food Bank has been functioning in one form or another since 2008. Originally it took the shape of a Community Larder established by the Churches in Hereford Diocese Action Team, where individuals having obtained a voucher from a recognised Agency could attend the Larder and receive a bag of food which would enable them to cope with their current problem.

In February 2013 the Food Bank opened in Aubrey Street and the voucher system was abolished, being replaced by a system of referrals from agencies and recognised individuals. At the end of 2016, the Food Bank became an independent registered charity, replacing the previous operation under the auspices of the Hereford Diocesan Church of England Council for Social Aid.

The ambition of the Food Bank was to become self-sustained through donations and fund-raising activities and this was achieved in 2018 - however the cost of operation has risen due to the move to new premises and increased use making it necessary to apply for further support from external bodies.

Summary of the year's activities

Covid-19. Where to start? – so much has changed over the past year – but this organisation is truly amazing because it has responded incredibly well to the challenge of Covid-19 and that is thanks to our Manager, who has been supported so well by our volunteers and the Trustees.

The guiding principle has been to put in place new operating practices which protect employees, volunteers and clients and to ensure that vulnerable people and people undertaking essential activities are not compromised.

Here is a summary of the changes that were introduced:

Management and Coordination: The Food Bank Manager was asked to work more hours and an additional member of staff was engaged who could deputise for the manager but with their main responsibility being organising the volunteer rotas. Both permanent employees were asked to work from home, and a new telephone system, incorporating IVR was introduced towards the end of the year.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Achievements and performance** *(continued)*

Summary of the year's activities *(continued)*

Monkmoor Street: The opening times at the main premises in Monkmoor Street remained the same, but each shift operated with a Team Leader, which is a new role, with a limited number of volunteers packing food parcels, and maintaining the requisite distance between volunteers. The aim of this was to keep discrete 'bubbles' of volunteers to minimise any risk of cross infection, with stand-by shifts of volunteers available if needed.

Volunteers: many volunteers were unable to continue working due to the risk, but there were many new volunteers from the local community and at the end of the year there were over seventy volunteers available for regular work, with another thirty waiting until the end of the pandemic before re-commencing. Available volunteers were provided with the necessary authorisations as key workers to ensure that they could travel to the food bank premises. All active volunteers were provided with face masks, shields, gloves and plenty of hand sanitiser, and deep cleaning practices were introduced.

Distribution: the decision was made to limit the collection of food parcels from the Monkmoor Street premises by agencies and clients, and local taxi firms collected parcels from the Food Bank and delivered it to client's homes. Later in the year this was supplemented by the purchase of a Food Bank van which was used to collect food from supermarkets and deliver to clients.

Food Donations: All direct donations to Monkmoor Street from the public were stopped on 23rd March and by Tuesday 31st March a new donation centre was opened in the Kindle Centre, run by a manager and a team of volunteers, and opening two mornings each week. This continued throughout the year, but using different premises, as the lockdown rules changed. Food is sorted and labelled then left for a quarantine period before being transferred to Monkmoor Street. Suitable premises to act as a more permanent donation centre during 2021 remains an issue, but the Food Bank is very grateful to the Trustees of the Kindle Centre and the Christian Life Centre for use of their premises during 2020.

Food Stocks: During the initial stages of the pandemic, there were many food shortages and limitations on the number of items that could be purchased. This posed some very significant supply issues and with very little help from local authorities or supermarkets. At the start of the pandemic there was a surge in demand for food parcels and coupled with supply issues this diminished food stocks so much that by the end of April there was very little left in Monkmoor Street. Local suppliers were engaged to provide fresh bread, milk, and meat and with the help of some local distributors (Bikold) and stores (Aldi, Poundland and BHM), supplies eventually returned to near normal.

Coordination with the wider community: Herefordshire County Council were instrumental in joining the Food Bank up with the Talk Community COVID-19 Response team, and who were encouraged to make referrals directly. A number of other organisations e.g. Dixies, became active referring agents, which were in addition to the normal agencies that refer their clients for food parcels. Towards the end of the year, we worked with a branch of the Plymouth Brethren (RRT) who provide three-day emergency ration boxes and have been providing these to schools to act as a community larder. We have also worked with Ethos, who kindly provided extra space for the Christmas Hampers to be prepared, which was not possible in Food Bank premises this year due to social distancing constraints.

The Hereford Food Bank performs an exceedingly important service in our local area, and this year the demands have been quite extraordinary. Yet we have been very well assisted in our local community – many other organisations have been supplying food, including the Salvation Army, Hereford Rotary Club and Ethos as well as Herefordshire Council and we are incredibly grateful to every person and organisation who has supported our community to get through this challenging year.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Achievements and performance** *(continued)*

Sources of funding

Since the charity was established as an independent entity, the level of donations from individuals, groups and local businesses increased steadily to a value of £32,119 in 2019 but in 2020 this soared to £99,609. This level of donation in 2020 is due to the willingness of local people and businesses to support the Food Bank which was perceived to play such an important role during the pandemic.

Support from local churches doubled from the previous year to £9,940 which is impressive against a backdrop of the closure of places of worship for many months.

Grants were gratefully received from The Eveson Charitable Trust, Hereford Cathedral, NET via Herefordshire Community Fund, Hereford City Council, The Clark Charitable Trust, St Own Relief in Need, The National Lottery Community Fund, and Herefordshire County Council. We were especially grateful to receive the emergency award from The Eveson Charitable Trust at a very early stage in the pandemic which allowed us to focus on the important matters of providing food and changing operations in the confidence that we had sufficient temporary funding.

This year the Fund-Raising team were limited in their activities but still managed to contribute £1,034, mainly from the sale of face masks.

Volunteers and staff

A large part of the Food Bank's operation is conducted by volunteers who generously give their time to prepare food parcels, receive and sort donations, collect food from supermarkets and distribute food to clients. A significant proportion of our volunteers were in the most vulnerable age group for being affected by the coronavirus, and we were aware that many would not be able to continue to work in the Food Bank or on its associated activities. Some volunteers felt able to remain and fortuitously there was a surge in additional people wishing to volunteer at the start of and throughout the pandemic. There are now an unprecedented number of volunteers, around a hundred, where before the start of the pandemic there were around fifty.

An operation of this scale, supporting so many people and fulfilling a role within the community also requires a very competent Food Bank Manager to ensure that both clients and referring agencies can be assured of regular opening hours and an efficient service. In 2020, an additional member of staff was recruited to support the manager, who could also take primary responsibility for organising the volunteers. The change in the nature of operations has also led to the creation of a Team Leaders to supervise each shift (10 shifts per week). The Team Leaders were recruited from trained volunteers and were offered a nominal payment for their work.

The introduction of an off-site donation centre required further teams to support this on the two days that it is open, both to manage incoming donations and to transport food to Monkmoor Street. One volunteer has acted as a Donations Manager and ensured that all the activities which take place in premises belonging to other organisations were well supervised.

Finally, the acquisition of a delivery van necessitated additional volunteers to be sought – with the added requirement of having a clean driving licence with zero points.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Achievements and performance** *(continued)*

Food donations

Until the start of the pandemic, there were regular collection days at supermarkets, but these had to be stopped. However, most supermarkets either already had collection baskets or introduced them and the donations from local people increased significantly. We are extremely grateful for the support received from the staff and customers at Morrison's, Lidl, Asda, Sainsbury's, Cooperative Stores, Waitrose, Tesco Bewell Street, Wellington & Ewyas Harold Post Office and Stores and many others in the area. In addition, Morrison's were contributing £1,000 of food each week to all the charities in Hereford and one delivery even included toilet rolls, and there were additional cash donations from Waitrose and Asda.

The Hereford community is amazingly generous and during 2020 has donated an extraordinary amount of food despite being under lockdown for several months. The Harvest and Christmas periods of 2019 resulted in extremely large quantities of food entering the Monkmoor Street premises which provided a sufficient buffer to provide enough food during the early stages of the pandemic when requests for food parcels were running at unprecedented levels. By early summer stock levels were almost exhausted, but donations and grants enabled the purchase of the necessary items of food and all requests were able to be met.

The donations during the summer, followed by the Harvest and Christmas periods of 2020 were incredibly generous and the Monkmoor Street premises was only just big enough to accommodate all the food. The level of demand for Food Bank services remains at an extremely high level with these stocks expecting to be depleted quite rapidly in 2021.

**Plans for the future**

In the next year (2021)

- To continue to provide food to people in need
- To manage COVID-19 security at our premises
- To look after the well being of our staff and volunteers
- To respond to the increasing demand for our services by introducing new methods of providing food
- To work collaboratively with schools, health teams and other local agencies to ensure that they can command immediate access to food (e.g. food boxes)
- To monitor staffing and ensure that we can manage the increasing demand on services
- To continue to develop the relationships with other agencies and bodies to ensure that we reach a wider client base (especially the elderly)
- To ensure that our premises are fit-for-purpose and adequate to support the demand

In the next 2-5 years

- To continue to provide food to people in need
- To provide a sustainable source of income through grant applications and fundraising activities
- To work with other agencies and bodies to try and alleviate food poverty at source and reduce the need for emergency aid

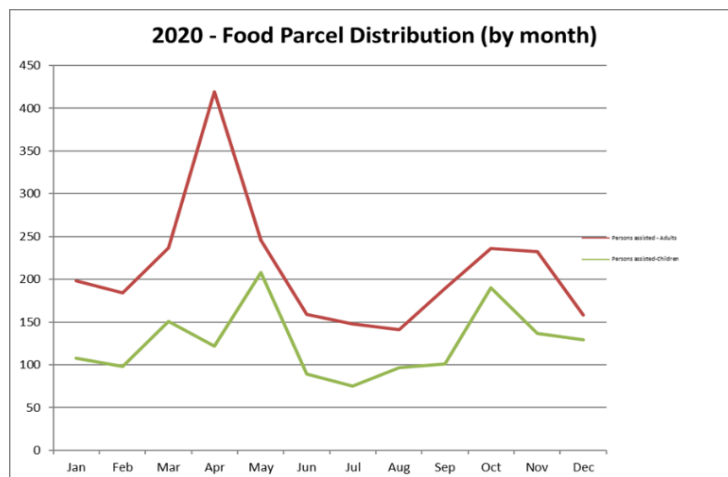
**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

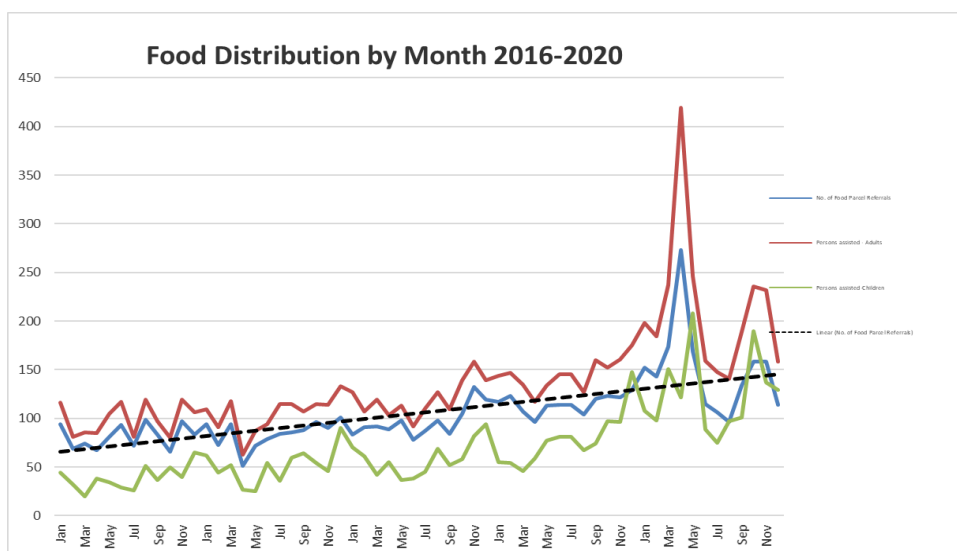
**Recipients of food in 2020**

In 2020 the Food bank supplied 1,792 food parcels supporting 4,052 individuals, including 1,505 children, which represents over 85,000 meals. In terms of individuals assisted this was an increase of 52% on 2019. During the Christmas period, 49 hampers containing fresh food and gifts provided by the local community were supplied to a further 82 adults and 127 children.

The graph below demonstrates the huge surge in demand that was experienced in March, April and May, which then dropped away during the summer and then increased again. The initial spike was during the early part of lock down where many people did not know how to get food, or it was not available, or even some who only used cash and could not buy online. Then later it was believed that the demand was still there, albeit reduced, but there were other food providers in Hereford who were helping people. Request for food parcels increased again in September as alternative providers reduced their help.



To put this into perspective the graph below illustrates the past five years: numbers of food parcels supplied are in blue, the number of adults supported in red and children supported in green, and the dotted line shows the trend. This really demonstrates the enormous spike in the spring and it is with great credit to the volunteers and supporters that enough food parcels were produced to satisfy all requests and enough food was found to fill them.



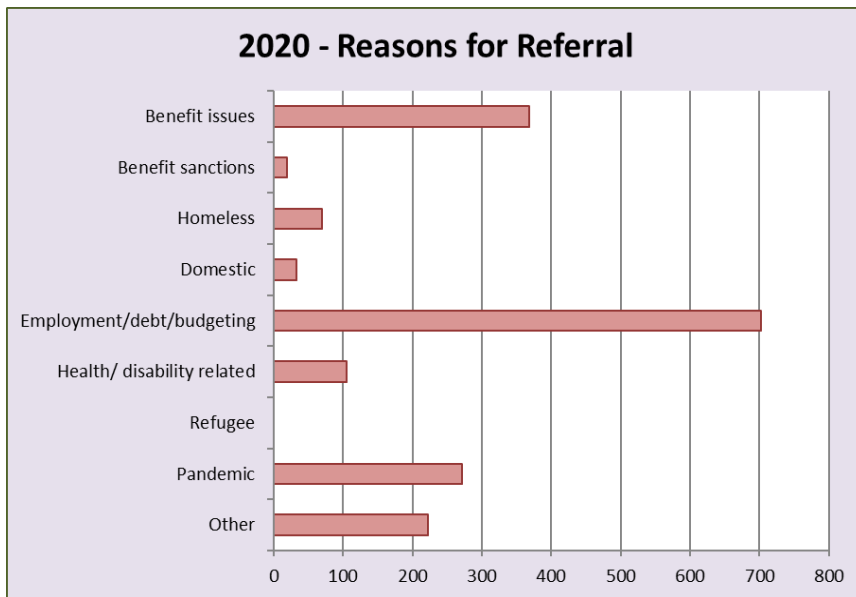
**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

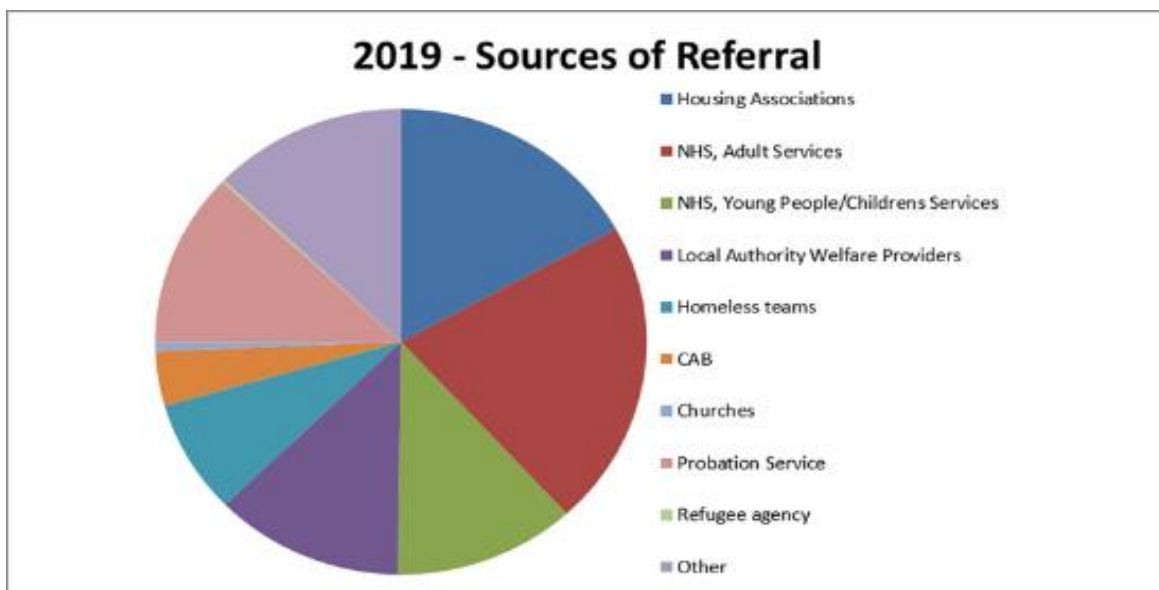
**Recipients of food in 2020 (continued)**

It is difficult to make comparisons with previous years – but it is believed that there remains an underlying trend of increased food poverty but it is hard to know against the backdrop of the pandemic.

The reasons why people need help from the Food Bank continued to be monitored. This shows that the most significant issue was problems with debt, budgeting or employment and a special category was introduced to cover the pandemic, but it is quite difficult to distinguish between the two causes.



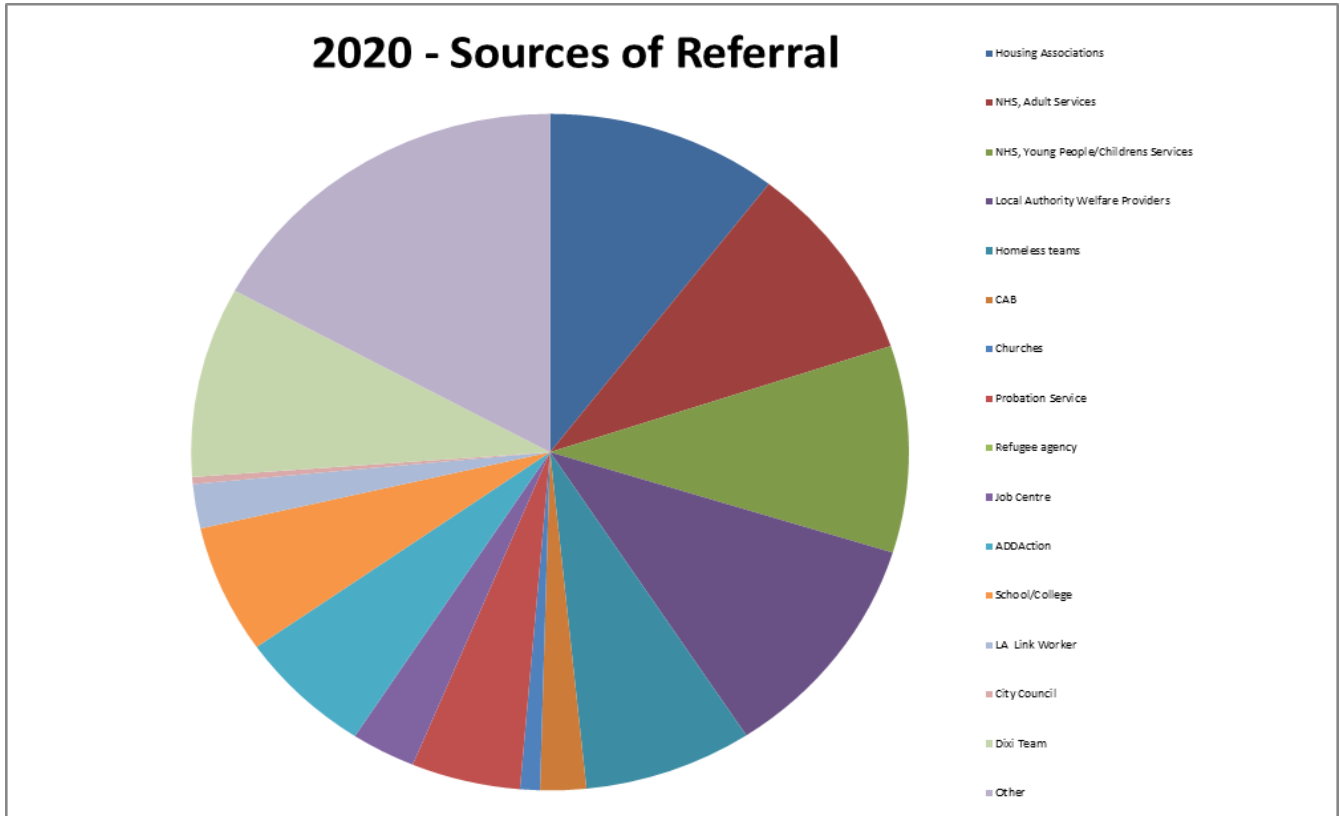
The final graphs below indicate the people and agencies who refer clients to the Food Bank. There is a marked difference between 2019 and 2020 with many more agencies and organisations referring people since the start of March. The graph shows it all – the pinwheel for 2020 has many more divisions, each slice representing a different referring agency.



**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

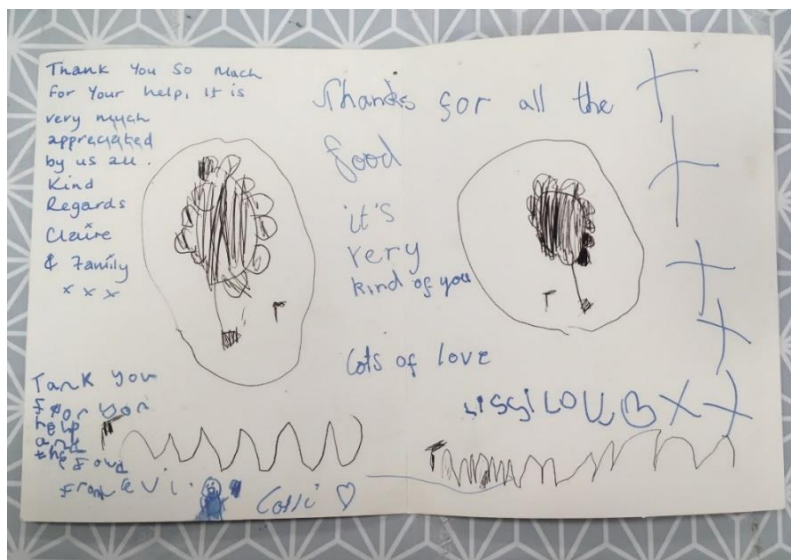
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**Recipients of food in 2020 (continued)**



These statistics have proved to be immensely helpful and allow the Food Bank to contribute information at a national level – for instance as an independent food bank, Hereford is represented at the select committee on food poverty along with other food banks across the country.

Finally - confirmation that our work is making a difference!



**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Grants and donations received in 2020**

Cash donors

The Food Bank has always been well supported by the local community but from the onset of the pandemic the response from individuals, churches and local organisations was truly magnificent and cash to the value of £180,825 was donated (£32,119 in 2019). This is in addition to donations of fresh produce and tinned goods. The Food Bank was so very grateful to receive these gifts and to pass them on to the people in our community who were less fortunate.

A large number of donations were received anonymously, some for significant amounts, and the Food Bank would like to take this opportunity to thank all those people who silently support its work. This included donations via Facebook which amounted to £14,314.

Local organisations who contributed include:

Avara Foods	DJ Max Galactic
GWP Software Solutions	Harrison Clark Rickerbys
Helping Hand Ltd	Hereford City Rotary Club
Hereford Lions Club	Herbfarmacy
Hutchinson Partnership	Jerusalem Trust
Jkonsult Ltd	Longtown WI
Northwick Trust	Open Door
Sam Morley Trust	Tudors Building Supplies
Westcom	Woodys Good Causes

Many schools and churches also contributed including:

St Mary's RC High School	St Francis Xavier
Hereford Diocese	Hereford Baptist Church
Belmont Parish	Ewyas Harold Baptist and Methodist Churches

It is also very pleasing that a number of our donors are registered for Gift Aid, which added £15,571 in 2020.

Grants received

The Trustees would like to acknowledge and to thank the following organisations for their support in 2020:

- The Eveson Charitable Trust
- NET via Herefordshire Community Foundation
- Hereford Cathedral
- Hereford City Council
- Albert & Elizabeth Clark Trust
- St Owen Relief in Need
- The National Lottery Community Fund
- Herefordshire Council Emergency Assistance Grant

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

### **Managing Risk**

A range of policy documents and procedures have been produced that are intended to manage and minimise risk.

The following Policies & Procedures are in place. (The date following each title is the date of the latest revision.)

- Staff and Volunteer Handbook (Jan 2021)
- Volunteer Policy (Feb 2020)
- Health and Safety Policy including Fire Safety Management Procedures (Jan 2021/June 2019)
- Lone Worker Policy (Jan 2021)
- Grievance and Disciplinary Procedure (January 2021)
- Equal Opportunities Policy (January 2021)
- Code of Practice on Harassment, Bullying and Victimisation (January 2021)
- Data Protection Policy (August 2020)
- Privacy & Confidentiality Policy (August 2020)
- Safeguarding Vulnerable Adults (April 2020)
- Food Handling (Dec 2019)
- Manual Handling Policy and Procedure (January 2021)
- Guidelines for Requesting food parcels (June 2019)

### **Financial review**

The Hereford Food Bank has had another successful year of operation, but the financial position was heavily influenced by the pandemic, which resulted in an unprecedented level of generous donations from the local community and put the Food Bank in a very good position for supporting people in need throughout the subsequent year.

At the start of the year, there was an opening balance of £35,453 held in an account with the Charities Aid Foundation. But as a result of all the increased activity described earlier in the report, expenditure more than doubled to £149.9k in 2020, compared to £65.8k in 2019. Food purchases increased by £99k and £26k was spent on the delivery of food parcels, payments to team leaders and the purchase of a van.

Income, however, increased by an astonishing amount to £339.9k, compared to £69.4k in 2019. We received grants of £71k, but donations from the public, individuals, churches and numerous companies and organisations were £180.8k compared to £32.1k the year before. The generosity of the local community is truly humbling. Even though the Fundraising team was unable to attend the usual events, they still managed to raise £1k through the manufacture and sale of face masks. Included in the financial statements is the value of food which was freely donated by the local community – this is calculated to be over £65,000.

In consequence The Hereford Food Bank finished the year with £161.9k in the bank, which is a very satisfactory conclusion to a year of extreme challenge and change. Of this, the trustees have set aside £20k as a general reserve, and £17,376 remains of the grants received and is restricted for the purchase of food.

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**Financial review** (continued)

Summary Financial Statement

Year ended 31 December 2020

<u>Income</u>	£
Individual Donations	103,853
Church Donations	10,140
Other Donations	66,832
Fund-raising	1,034
Grants	71,000
LWP payments	5,548
Gifts in kind	65,975
Gift Aid	15,571
<u>Total income for the year</u>	<u>339,953</u>
<u>Expenditure</u>	£
Food Purchases (net of stock movement)	72,090
Delivery	7,842
Operational staff costs	34,787
Other direct costs	1,726
Office Expenses	1,201
Telephone/Broadband	1,787
Rent	13,810
Electricity	2,507
Water	87
Administration-management	7,054
- Workplace pensions	585
Bank charges	98
Repairs, equipment, maintenance	1,941
Insurance	819
Fund-raising expenses	35
Van - operating costs	627
Depreciation charges	1,197
Accountancy and independent examiner's fees	1,200
Other	506
<u>Total expenditure for the year</u>	<u>149,899</u>
<u>Surplus for the year</u>	<u><u>190,054</u></u>

**THE HEREFORD FOOD BANK**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**Financial review** *(continued)*

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charity to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current economic uncertainties, the trustees consider that the required reserves level should be between 6 and 9 months of normal expenditure. In addition to this, the trustees aim to maintain a reserve of £20,000 to cover the charity's liabilities that would arise if it were to cease to operate.

At 31 December 2020, the charity's reserves stood at £190,230, which was equivalent to 15.4 months of normal expenditure. This is in excess of the required level, and the trustees will take steps to reduce the amount during the next financial year.

Basis of accounts

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

**Trustees and staff**

The trustees on 31 December 2020 were:

- V. Rev Michael Tavinor - Dean of Hereford (Chairman)
- Mike Wilkinson
- Lucy Hurds
- Chris Chappell
- Fiona Jones

The Dean of Hereford resigned in March 2021, and Marie Rosenthal joined the board of trustees and accepted the position of chair.

The trustees employ a Manager and a Deputy Manager for the Food Bank, who control the day-to-day operations. A management team, which includes two Trustees, meet regularly throughout the year.

Approved by order of the board of trustees, and signed on its behalf by:

.....  
*(Marie Rosenthal - Trustee)*

17 June 2021  
.....  
*(Date)*

**THE HEREFORD FOOD BANK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

		<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total Funds</u>	
	<i>Note</i>			<u>2020</u>	<u>2019</u>
				£	£
<b><u>Income and endowments from</u></b>					
Donations and legacies	4	272,371	61,000	333,371	62,716
Charitable activities	5	5,548	-	5,548	4,320
Other trading activities	6	1,034	-	1,034	2,339
<b>Total income</b>		<u>278,953</u>	<u>61,000</u>	<u>339,953</u>	<u>69,375</u>
<b><u>Expenditure on</u></b>					
Raising funds	7	35	-	35	50
Charitable activities	8	101,615	48,249	149,864	65,824
<b>Total expenditure</b>		<u>101,650</u>	<u>48,249</u>	<u>149,899</u>	<u>65,874</u>
<b>Net income for the year and net movement in funds</b>	11	177,303	12,751	190,054	3,501
<b><u>Reconciliation of funds:</u></b>					
Total funds brought forward	19	30,980	4,625	35,605	32,104
<b>Total funds carried forward</b>		<u>208,283</u>	<u>17,376</u>	<u>225,659</u>	<u>35,605</u>

The notes on pages 19 to 29 form part of these accounts.

**THE HEREFORD FOOD BANK**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

				<b><u>2019</u></b> <b><u>(as restated)</u></b>
		<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets	<b>Total fixed assets</b>	16	<u>18,053</u>	<u>-</u>
<b>Current assets</b>				
Stocks			33,500	-
Debtors		17	15,309	-
Cash at bank and in hand			163,190	36,739
	<b>Total current assets</b>		<u>211,999</u>	<u>36,739</u>
<b>Liabilities</b>				
Creditors: amounts falling due within one year		18	(4,393)	(1,134)
			<u>207,606</u>	<u>35,605</u>
<b>Net current assets</b>				
			<u>225,659</u>	<u>35,605</u>
<b>Total assets less current liabilities</b>				
	<b>Total net assets</b>		<u>£ 225,659</u>	<u>£ 35,605</u>
<b>The funds of the charity</b>				
Unrestricted funds		19	208,283	30,980
Restricted income funds		19	17,376	4,625
	<b>Total charity funds</b>		<u>£ 225,659</u>	<u>£ 35,605</u>

The financial statements were approved by the board of trustees and authorised for issue on the date given below, and were signed on its behalf by:

.....  
(Marie Rosenthal - Trustee)

17 June 2021  
.....  
(Date)

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Charity information**

Hereford Food Bank is a Charitable Incorporated Organisation (CIO), established under an 'association model constitution' on 13 December 2016 in England and Wales, and registered as a charity with the charity registration number 1170826. A CIO is a charity registered as a body corporate under Part 11 of the Charities Act 2011.

The charity's principal office is 41 Monkmoor Street, Hereford HR1 2DX.

**2. Basis of preparation**

Accounting basis

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared under the accruals basis of accounting. In previous accounting periods, the charity prepared their accounts using the receipts and payments method, but in the 2020 financial year, the charity exceeded the threshold above which the accruals basis must be adopted. The comparative figures (2019) have been adjusted where necessary using the accruals basis of accounting, to enable accurate, reliable and meaningful comparisons to be made. Details of the effects of this change in accounting basis are given at note 23.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Although the Covid-19 pandemic increased demand for the charity's services, it also led to a large increase in donations that more than covered the additional service costs. As a result, the pandemic did not affect the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Hereford Food Bank meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in Sterling.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**3. Principal accounting policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charity's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charity, are only included in the SOFA when the charity has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charity earns the right to consideration from its performance. Government grants are treated in accordance with the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charity receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charity is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charity receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**3. Principal accounting policies** *(continued)*

Incoming resources *(continued)*

Gifts in kind are included at a reasonable estimate of their value to the charity, or the amount realised. They are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charity is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charity of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the trustees' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charity's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charity's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

Gains on the disposal of fixed assets held for the charity's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charity's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of such items will be provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising activities.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**3. Principal accounting policies** *(continued)*

Funds accounting

The charity's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charity's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charity.

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions. Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset. No depreciation is charged in the year of disposal. The rates used were as follows:-

- Motor vehicle - 25% reducing balance.
- Plant and machinery - 20% straight line.
- Computer equipment - 33% straight line.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charity; all other leases are classified as operating leases. Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash, vouchers and any short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**3. Principal accounting policies** (continued)

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

	<u>2020</u>	<u>2019</u>
	£	£
<b>4. <u>Donations and legacies</u></b>		
Grants and donations	180,825	61,439
Gift aid	15,571	1,277
General-purpose and core-funding grants <i>(Includes £40,000 of government grant funding)</i>	71,000	-
Gifts in kind	65,975	-
	<u>333,371</u>	<u>62,716</u>
<b>5. <u>Income from charitable activities</u></b>		
Food parcel fees	<u>5,548</u>	<u>4,320</u>
<b>6. <u>Income from other trading activities</u></b>		
Fundraising activities	<u>1,034</u>	<u>2,339</u>
<b>7. <u>Expenditure on raising funds</u></b>		
Storage expenses	35	-
Sundry	-	50
	<u>35</u>	<u>50</u>
<b>8. <u>Expenditure on charitable activities</u></b>		
<u>Direct costs</u>		
Stock movement	(33,500)	-
Purchases	105,590	6,234
Packaging and consumables	301	-
Protective equipment	1,425	-
Delivery charges	7,842	-
Operational staff fees	34,787	-
<u>Overhead expenses</u>		
Establishment expenses	18,041	39,843
Motor and equipment expenses	3,016	1,316
Administrative expenses	11,061	18,431
Governance costs	1,200	-
Advertising and marketing costs	101	-
	<u>149,864</u>	<u>65,824</u>

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**9. Analysis of expenditure by charitable activity**

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funding of activities</u> £	<u>Total</u> £
Provision of emergency food parcels	<u>148,664</u>	<u>1,200</u>	<u>-</u>	<u>149,864</u>

**10. Analysis of support costs**

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure for 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 December 2020 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	<u>-</u>	<u>1,200</u>	<u>1,200</u>	Nature of the expense

**11. Net income for the year**

	<u>2020</u> £	<u>2019</u> £
This is stated after charging:		
Fees relating to independent examination of the accounts	500	-
Accountancy fees relating to the preparation of the annual accounts	700	-
	<u>1,200</u>	<u>-</u>

**12. Trustee expenses**

No expenses were paid to, or on behalf of, the trustees during the year (2019: £Nil).

	<u>2020</u> £	<u>2019</u> £
<b>13. <u>Staff costs</u></b>		
Gross wages and salaries	38,637	22,576
Employer's national insurance costs	3,204	2,971
Employer's contributions to a defined contribution pension scheme	585	380
	<u>42,426</u>	<u>25,927</u>

No employee received emoluments in excess of £60,000. No trustee was paid any remuneration. There were no employee benefits paid to the charity's trustees or key management personnel (2019: £Nil).

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**14. Staff numbers**

The average head count of staff employed during the year (analysed by area of activity) were as follows:

	<u>2020</u>	<u>2019</u>
	No.	No.
Charitable activities	2	1
Governance	-	-
Administrative and support services	1	-
	<u>3</u>	<u>1</u>

Volunteer staff

Volunteers regularly contribute towards the provision of the charity's food parcel service and the day-to-day administration of the charity, but those costs are not included in these accounts.

**15. Corporation tax**

The charity's income and gains are exempt from corporation tax as they are applied for charitable purposes.

**16. Tangible fixed assets**

	<u>Motor vehicle</u>	<u>Plant and machinery</u>	<u>Computer equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
At 1 January 2020	-	-	-	-
Additions	11,994	6,787	469	19,250
At 31 December 2020	<u>11,994</u>	<u>6,787</u>	<u>469</u>	<u>19,250</u>
<u>Depreciation</u>				
At 1 January 2020	-	-	-	-
Charge for the year	562	563	72	1,197
At 31 December 2020	<u>562</u>	<u>563</u>	<u>72</u>	<u>1,197</u>
<u>Net book value</u>				
At 31 December 2020	<u>11,432</u>	<u>6,224</u>	<u>397</u>	<u>18,053</u>
At 1 January 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

<b>17. Debtors</b>	<u>2020</u>	<u>2019</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	315	-
Prepayments and accrued income	14,994	-
	<u>15,309</u>	<u>-</u>

	<u>2020</u>	<u>2019</u>
	£	£
<b>18. Creditors: amounts falling due within one year</b>		<i>(as restated)</i>
	£	£
Trade creditors	3,108	-
Accruals	1,285	-
Wages creditor	-	1,134
	<u>4,393</u>	<u>1,134</u>

(See note 23 for details of the restated amount for 2019 in respect of 'wages creditor'.)

**19. Funds of the charity**

<b>Analysis of movements in funds</b>	<u>B/fwd at</u> <u>01-01-20</u>	<u>Incoming</u> <u>resources</u>	<u>Resources</u> <u>expended</u>	<u>C/fwd at</u> <u>31-12-20</u>
	£	£	£	£
<u>Unrestricted funds</u>				
Undesignated funds	<u>30,980</u>	<u>278,953</u>	<u>(101,650)</u>	<u>208,283</u>
<u>Restricted funds</u>				
Food purchases	-	21,000	(3,624)	17,376
Rent	4,625	-	(4,625)	-
Running costs	-	5,000	(5,000)	-
Covid-19 emergency food purchases and deputy manager	-	10,000	(10,000)	-
Covid-19 emergency food purchases	-	25,000	(25,000)	-
	<u>4,625</u>	<u>61,000</u>	<u>(48,249)</u>	<u>17,376</u>
<u>Total funds</u>	<u>35,605</u>	<u>339,953</u>	<u>(149,899)</u>	<u>225,659</u>

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**19. Funds of the charity** (continued)

<b>Comparative Analysis of movements in funds</b>	<u>B/fwd at 01-01-19</u> £	<u>Incoming resources</u> £	<u>Resources expended</u> £	<u>C/fwd at 31-12-19</u> £
<u>Unrestricted funds</u>				
Undesignated funds	<u>32,104</u>	<u>40,068</u>	<u>(41,192)</u>	<u>30,980</u>
<u>Restricted funds</u>				
Food purchases	-	2,450	(2,450)	-
Rent	-	9,875	(5,250)	4,625
Manager's salary	-	5,000	(5,000)	-
Relocation	-	11,982	(11,982)	-
	<u>-</u>	<u>29,307</u>	<u>(24,682)</u>	<u>4,625</u>
<u>Total funds</u>	<u>32,104</u>	<u>69,375</u>	<u>(65,874)</u>	<u>35,605</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for any designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Food purchases	To help fund the charity's food purchases. To be applied to the charity's food purchase costs, after which the restriction ceases.
Rent	To help to fund the charity's cost of renting property. To be applied to the charity's property rental costs, after which the restriction ceases.
Running costs	To help to fund the charity's general running costs. To be applied to the charity's general running costs, after which the restriction ceases.
Covid-19 emergency food purchases and deputy manager	To assist in meeting the costs of food purchases and managerial staff during the Covid-19 pandemic. To be applied to the charity's food purchase costs and managerial expenses during the pandemic, after which the restriction ceases.
Covid-19 emergency food purchases	To assist in meeting the costs of food purchases during the Covid-19 pandemic. To be applied to the charity's food purchase costs during the pandemic, after which the restriction ceases.

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**19. Funds of the charity** (continued)

**Net assets between funds as at 31 December 2020**

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> £	<u>Net current</u> <u>assets</u> £	<u>Total</u> £
<u>Unrestricted funds</u>			
Undesignated funds	18,053	190,230	208,283
<u>Restricted funds</u>			
Food purchases	-	17,376	17,376
<u>Total funds</u>	<u>18,053</u>	<u>207,606</u>	<u>225,659</u>

**20. Leasing commitments**

At the balance sheet date, the charity had the following total commitments under non-cancellable operating leases:

	<u>2020</u> £	<u>2019</u> £
Later than one year and not later than five years	<u>35,000</u>	<u>45,500</u>
Included above are the following commitments in respect of leases of land and buildings:	<u>35,000</u>	<u>45,500</u>
Lease payments recognised as an expense	<u>13,810</u>	<u>9,369</u>

**21. Pensions**

During the year, the charity operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £585 (2019: £380). The outstanding contributions at the balance sheet date amounted to £Nil (2019: £Nil), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

**22. Related party transactions**

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

**THE HEREFORD FOOD BANK**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*(continued)*

**23. Adjustment on change in basis of accounting**

The charity was required to change from a receipts and payments basis of accounting to an accruals basis for the year ending 31 December 2020. This was due to an increase in the level of its charitable activities which in turn increased its incoming resources above the threshold for accruals accounting.

Certain comparative (2019) figures have been restated to enable meaningful comparisons with the year under review. Those changes are as follows:

<u>Account name</u>	<u>As previously stated</u>	<u>Adjustment</u>	<u>As restated</u>
Cash at bank and in hand	<u>35,605</u>	<u>1,134</u>	<u>36,739</u>
Creditors: amounts falling due within one year	<u>-</u>	<u>(1,134)</u>	<u>(1,134)</u>
Net current assets	<u><u>35,605</u></u>	<u><u>-</u></u>	<u><u>35,605</u></u>

There was no effect on the comparative balances in the SOFA, or on charity funds.

**24. Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF THE HEREFORD FOOD BANK ('THE CHARITY')**

I report to the charity's trustees on my examination of the unaudited accounts of the charity for the year ended 31 December 2020, which are set out on pages 17 to 29.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination.

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



17 June 2021

.....  
Vaughan Barnacle FCA  
(Relevant professional body: ICAEW)  
(Anchorage- 2 Rydel Mount, 37 Bodenham Road, Hereford, HR1 2TP.)

.....  
(Date signed)