

**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**  
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**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.

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**TRUSTEES' REPORT**  
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*(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.

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*(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.

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**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.

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**TRUSTEES' REPORT**  
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*(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.



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*(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.

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*(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

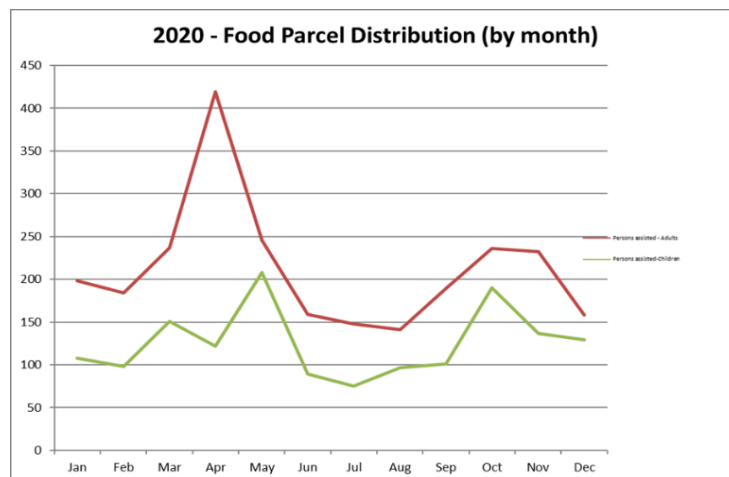
**THE HEREFORD FOOD BANK**  
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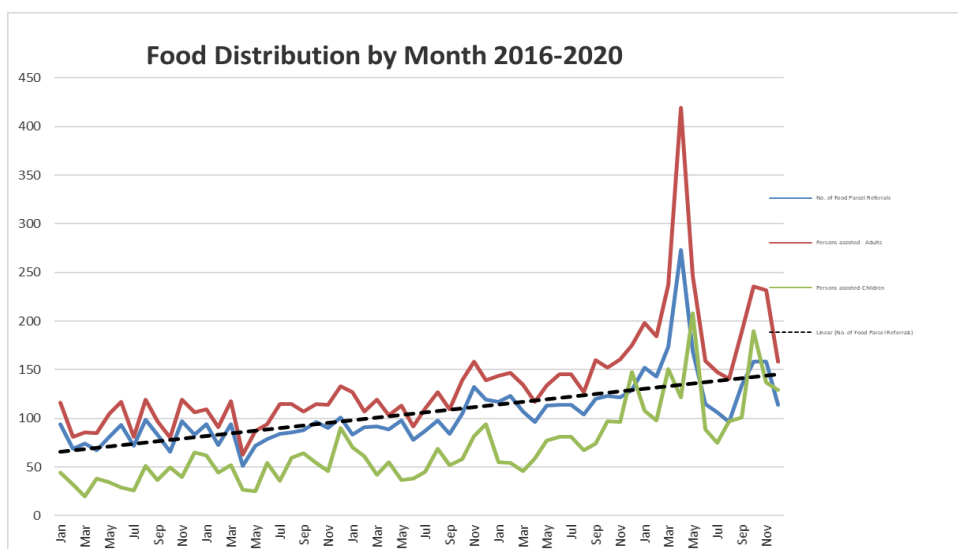
**Recipients of food in 2020**

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.



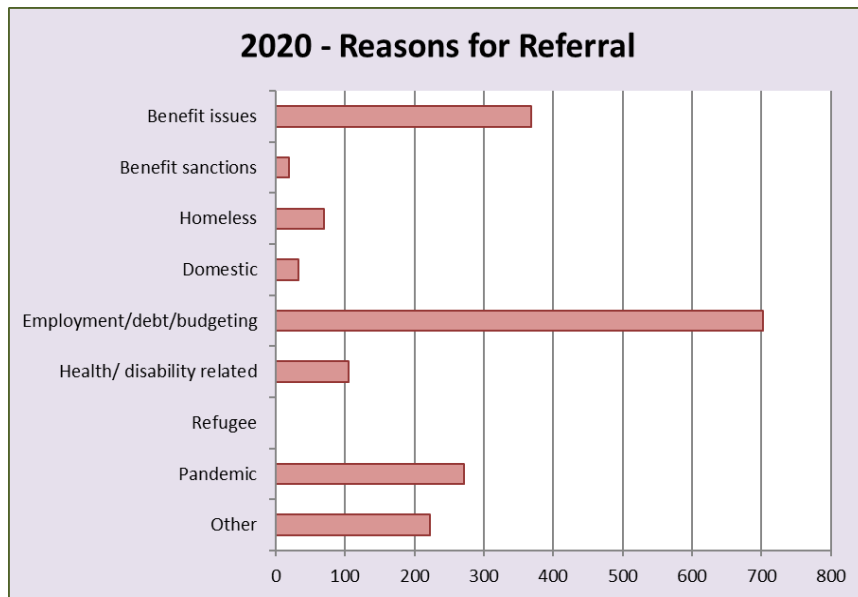
**THE HEREFORD FOOD BANK**  
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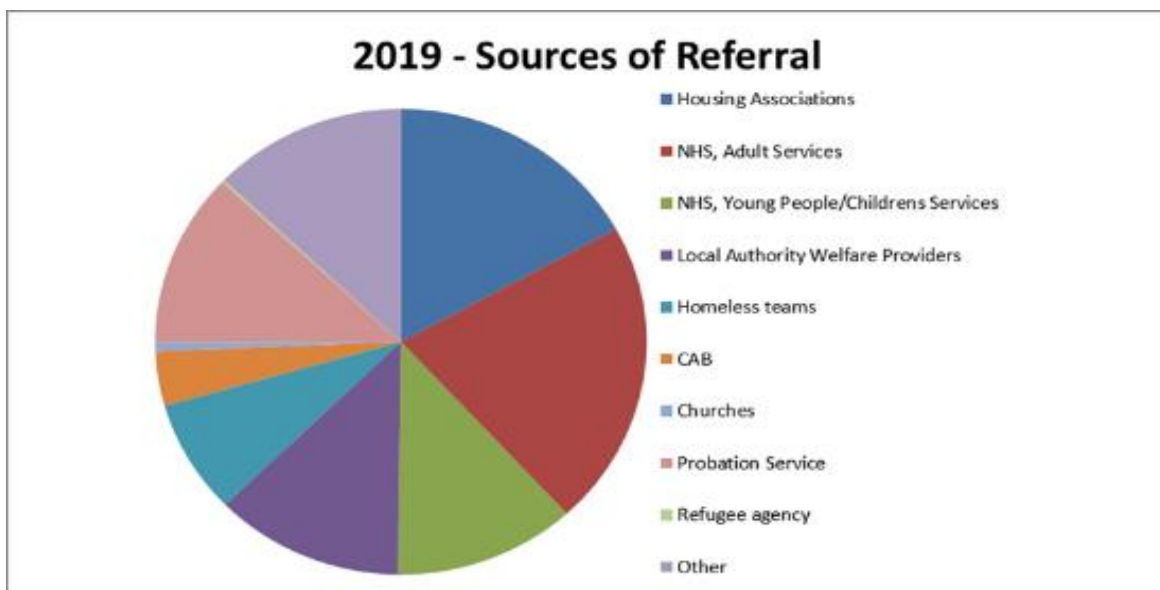
**Recipients of food in 2020 (continued)**

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.



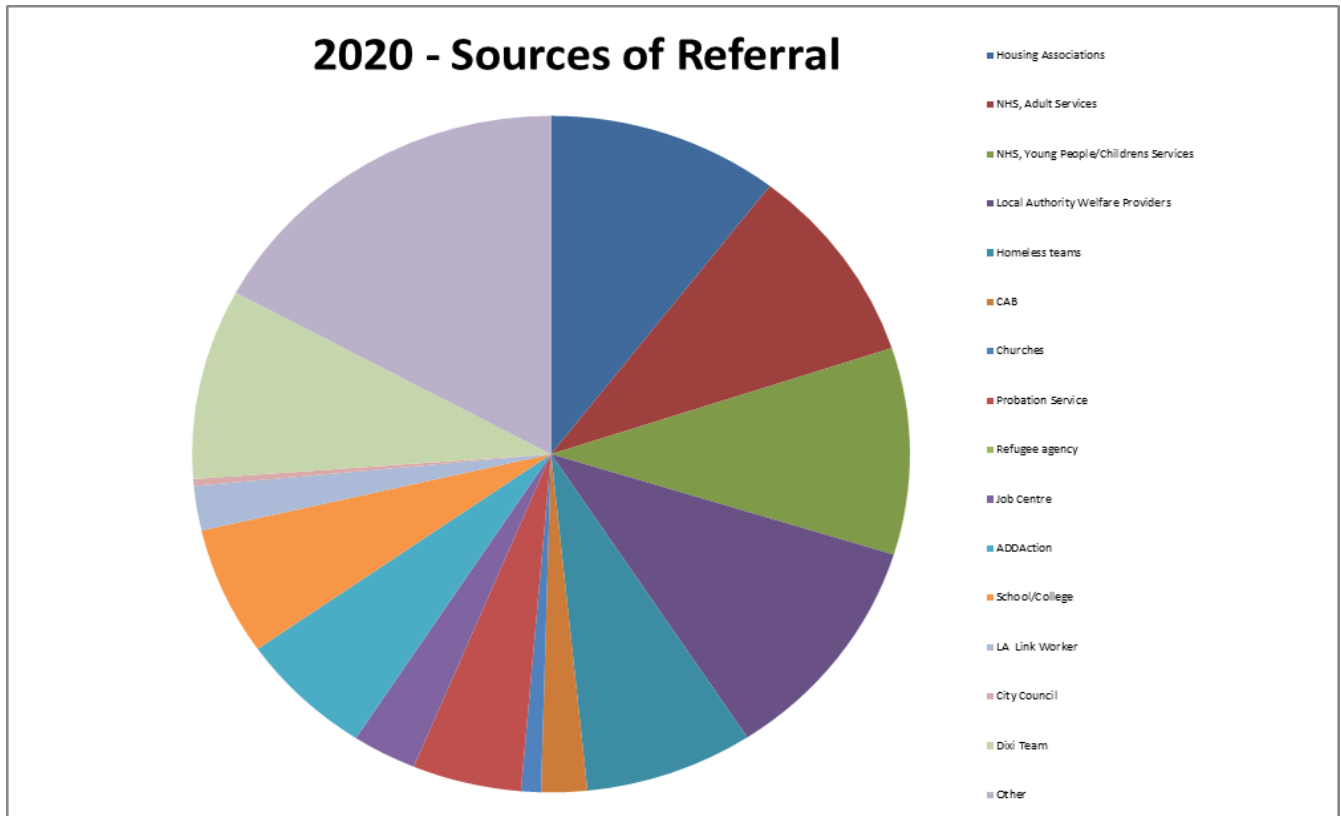
The final graphs below indicate the people and agencies who refer clients to the Food Bank. There is a marked difference between 2019 and 2020 with many more agencies and organisations referring people since the start of March. The graph shows it all – the pinwheel for 2020 has many more divisions, each slice representing a different referring agency.



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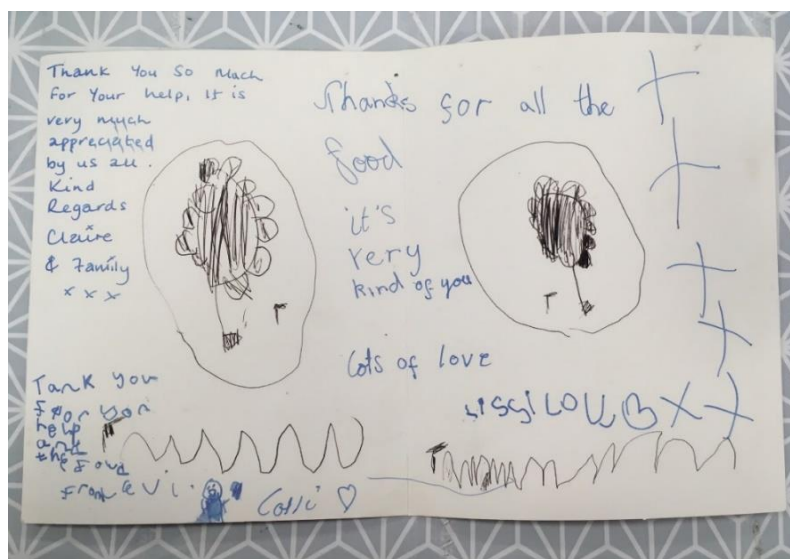
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**Recipients of food in 2020 (continued)**



These statistics have proved to be immensely helpful and are 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

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**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.

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**Financial review (continued)**

Summary Financial Statement

Year ended 31 December 2020

<u>Income</u>	<u>£</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>	 <u>£</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**

		<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total Funds</u></b>	
		<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b><i>Note</i></b>			<b>£</b>	<b>£</b>
<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>		<b><u>278,953</u></b>	<b><u>61,000</u></b>	<b><u>339,953</u></b>	<b><u>69,375</u></b>
<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>		<b><u>101,650</u></b>	<b><u>48,249</u></b>	<b><u>149,899</u></b>	<b><u>65,874</u></b>
<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>		<b><u>208,283</u></b>	<b><u>17,376</u></b>	<b><u>225,659</u></b>	<b><u>35,605</u></b>

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><i>Note</i></b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets	<b><i>Total fixed assets</i></b>	<i>16</i>	<u>18,053</u>	<u>-</u>
<b>Current assets</b>				
Stocks			33,500	-
Debtors		<i>17</i>	15,309	-
Cash at bank and in hand			163,190	36,739
	<b><i>Total current assets</i></b>		<u>211,999</u>	<u>36,739</u>
<b>Liabilities</b>				
Creditors: amounts falling due within one year		<i>18</i>	(4,393)	(1,134)
<b>Net current assets</b>			<u>207,606</u>	<u>35,605</u>
<b>Total assets less current liabilities</b>			<u>225,659</u>	<u>35,605</u>
	<b><i>Total net assets</i></b>		<u><u>£ 225,659</u></u>	<u><u>£ 35,605</u></u>
<b>The funds of the charity</b>				
Unrestricted funds		<i>19</i>	208,283	30,980
Restricted income funds		<i>19</i>	17,376	4,625
	<b><i>Total charity funds</i></b>		<u><u>£ 225,659</u></u>	<u><u>£ 35,605</u></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 (Includes £40,000 of government grant funding)	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>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>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	<u>700</u>	<u>-</u>
	<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).

**13. Staff costs**

	<u>2020</u>	<u>2019</u>
	£	£
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	<u>585</u>	<u>380</u>
	<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>

<b>18. Creditors: amounts falling due within one year</b>	<u>2020</u>	<u>2019</u> <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>	<b><u>B/fwd at 01-01-19</u></b>	<b><u>Incoming resources</u></b>	<b><u>Resources expended</u></b>	<b><u>C/fwd at 31-12-19</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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)