

STROUD DISTRICT FOODBANK CIO

England & Wales · Charity number 1176306

Details

Status Registered

Legal form CIO

Registered 2017-12-15

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

Contact

Address Unit 19
Canal Iron Works
Hope Mill Lane
London Road
Brimscombe
STROUD

Phone 01453367077

Email info@strouddistrict.foodbank.org.uk

Website strouddistrict.foodbank.org.uk

Activities

Objects: THE RELIEF OF FINANCIAL HARDSHIP AMONGST PEOPLE IN STROUD DISTRICT AND THE SURROUNDING AREA OR IN OTHER PARTS OF THE UNITED KINGDOM IN SUCH WAYS AS THE TRUSTEES FROM TIME-TO-TIME THINK FIT, IN PARTICULAR, BUT NOT EXCLUSIVELY BY: A) PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY B) SUCH OTHER MEANS, INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES.

Activities: THE OPERATION OF A FOODBANK IN THE STROUD DISTRICT INVOLVING THE PROVISION OF FOOD AND OCCASIONALLY OTHER ITEMS FOR THOSE IN SHORT-TERM CRISIS, AND THE SIGNPOSTING TO AGENCIES WHO WILL BE ABLE TO PROVIDE LONGER TERM SUPPORT WHERE APPROPRIATE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£448,892	£495,848	-	-
2024-03-31	£453,063	£452,556	-	-
2023-03-31	£458,680	£371,176	-	-
2022-03-31	£218,002	£168,963	-	-
2021-03-31	£546,845	£273,808	£413,355	3

Trustees

Name	Role	Appointed
Pippa Dickinson	Chair	2020-06-05
Alastair Geoffrey Kendall		2022-09-16
Ashley Craig Tocknell		2026-01-06
Brian Roy Chapman		2022-07-15
Dr Pippa Medcalf FRCP MBE		2019-01-28
Hannah Bettison		2026-01-06
Julian Sowerbutts		2026-01-06
Lawrence James Miller		2022-09-16
Stacey Leanne Morgan		2026-01-06

STROUD DISTRICT FOODBANK CIO

England & Wales - Charity number 1176306

Accounts

Stroud District Foodbank CIO

Registered with the Charity Commission for England and Wales no. 1176306

Report of the Trustees for the Year from 1 April 2024 to 31 March 2025

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

The relief of financial hardship amongst people in Stroud District and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

a) providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty

b) such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

Stroud District Foodbank exists to provide emergency food and support to people in crisis.

Stroud District Foodbank is part of Trussell's network of food banks across the United Kingdom, and works in collaboration with a number of agencies locally both in the distribution of emergency food and in signposting clients to other specialist advice that they need.

In carrying out these activities, the trustees have had regard to the Charity Commission's guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Unit 19, Canal Iron Works
Hope Mill Lane
Brimscombe
Stroud
GL5 2SH

Trustees

Philip Covsh	– Chair
Brian Chapman	– Treasurer
Sophia Acland	
Pippa Medcalf	
Philippa Dickinson	
Lawrence Miller	
Alastair Kendall	

Independent examiner

JD Frost ACA
J D Frost Accountants
7 Links View
Cirencester
GL7 2NF

Bankers
Santander

FINANCIAL REVIEW

Our income showed a small 1% decrease in the year from £453k last year to £449k this year being a reduction of £4k. Within this figure there are two largely offsetting features.

Donations of physical food products at £149k were down by a significant 20% / £38k; however it should be recognised that 23/24 benefited from a very high level of donations which made the comparison difficult. Our current year 24/25 donations were actually £35k better than received in 22/23.

On the positive side monetary support in 24/25 was strong at £296k being £34k higher than the prior year. This was achieved as a result of strong support from Trussell (formerly The Trussell Trust) for our two initiatives with our Local Campaigns Manager and also supporting our work with Citizens Advice. We also received a local authority grant from Stroud District Council of £20k. These two elements offset a lower level of cash donations received which at £149k were £22k lower than the prior year.

Our expenditure of £495k was, as planned, higher than the prior year by £43k as we sought to put our funds to work supporting the needs of our client community in particular by funding work designed to help prevent people being driven into food poverty.

Food purchases were similar to the prior year at £91k being a £3k increase. The level of donated food despatched to clients was lower than last year having the same value as goods donated to us at £149k. Our outgoing grants and donations at £67k was £39k higher than in 23/24 as we had a full year supporting Citizens Advice and P3. Salaries increased by £31k to £108k as we took on another member of staff for our Local Campaigns initiative, funded by Trussell, and due to general pay inflation and extra social security costs.

The overall effect of the above was to reduce our cash balances by £57k from £509k to £452k which is consistent with the intention of the Trustees to use our funds to support the needs of our community where we can appropriately and efficiently address them.

Reserves Policy compliance. Our cash balances of £452k are all unrestricted and well in excess of our reserves policy that requires us to maintain a minimum of five months expenditure. Our total annual expenditure was £495k; comprising £346k of cash costs and £149k of donated goods. Five months total expenditure would equate to £206k and similarly five months cash costs would be £144k.

ACHIEVEMENTS AND PERFORMANCE

This year proved a period of both challenge and resilience. Whilst the number of emergency food parcels declined from the record levels of the previous year, the food bank continued to provide vital support to thousands of individuals and families in crisis. The food bank successfully navigated rising operational costs, deepened community partnerships and enhanced its support services through a stronger emphasis on advice and financial inclusion, in particular Citizens Advice and P3.

We also employed a new staff member to work on our participation, community engagement and policy change goals with the support of funding from Trussell.

The total number of food parcels delivered during the year was 7,531 (of which 38% went to children), totalling 81 tonnes of food. This number of food parcels was a decrease of 15% compared to the previous year, a shift that reflects the impact of our strengthened financial inclusion work, improved telephone triage and signposting, and deeper collaboration with partner agencies to adopt an 'advice first' approach in referrals.

Nevertheless the level of demand remains exceptionally high compared to pre-cost of living crisis levels; the number of emergency food parcels distributed this year is still more than 50% higher than in 2021-22, clearly indicating that many in our community continue to face significant hardship.

The year also saw increased support within the community through local food hubs and targeted assistance from the District Council's supermarket voucher scheme, contributing to early intervention and alternative forms of support, both crisis and ongoing.

PLANS FOR FUTURE PERIODS

The trustees are very mindful that the ongoing level of need and the support required underscores the continued importance of the food bank's work. The trustees, along with our staff, volunteers, partners and supporters remain committed to meeting this need with compassion, adaptability and collaborative action.

In particular we continue to focus on our restated vision to eradicate hunger and food insecurity from our communities as we work towards a future where the food bank is no longer a necessity. We want to continue to build relationships with local stakeholders - partners, councils, lived experienced volunteers, churches, community hubs, etc – as well as the general public – to promote access to nourishing food and essentials for everyone, alongside advocating for policy changes at both local and national levels which address the systemic factors contributing to food insecurity.

Our local campaign where we are working alongside lived experience volunteers and housing specialists to engage with councils to improve the state of rental accommodation is a particular focus for the next year. This campaign is important as evidence is showing that the state of a family's housing – especially in relation to damp and mould – has a major impact on the physical and mental health of tenants, their ability to remain in work and the increased cost to the NHS as well as the shortening the length of time food remains fresh and usable.

In 2026 we will be looking for new trustees as two of our long standing trustees are planning to resign. This will be another focus of the trustees over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation, and its governing document is its constitution, which was registered with the Charity Commission on 15 December 2017.

Appointment of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the existing charity trustees. In selecting individuals for appointment as trustees, the existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

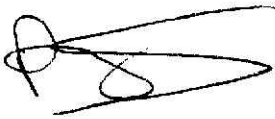
Custodian trustees

The trustees do not hold any funds as custodian trustees on behalf of any other body.

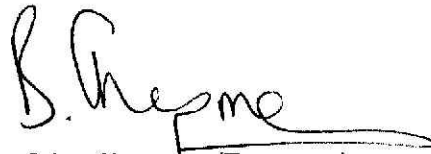
Declaration

The trustees declare that they approved the trustees' report above on 28th August 2025

Signed on behalf of the charity's trustees by



Philip Coysh (Chair)



Brian Chapman (Treasurer)

Independent examiner's report to the trustees of Stroud District Foodbank CIO

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

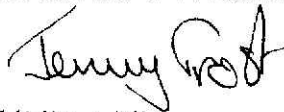
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J D Frost ACA
7 Links View
Cirencester
Gloucestershire
GL7 2NF

29/08/2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Stroud District Foodbank CIO		Charity No (if any)	1176306
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

Resources expended (Note 5)

Expenditure on:

Raising funds

Charitable activities

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward


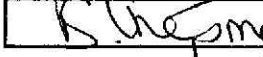
Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	344,513	78,720	0	423,233	433,984
S02	5,752	0	0	5,752	1,079
S03	0	0	0	0	0
S04	19,907	0	0	19,907	18,000
S06	0	0	0	0	0
S07	370,172	78,720	0	448,892	453,063
S08	1,932	0	0	1,932	364
S09	400,017	93,899	0	493,916	452,189
S11	0	0	0	0	3
S12	401,949	93,899	0	495,848	452,556
S13	(31,777)	(15,179)	0	(46,956)	507
S14	0	0	0	0	0
S15	(31,777)	(15,179)	0	(46,956)	507
S16	0	0	0	0	0
S17	(10,144)	10,144	0	0	0
S18	0	0	0	0	0
S19	0	0	0	0	0
S20	(41,921)	(5,035)	0	(46,956)	507
S21	547,334	5,035	0	552,369	551,862
S22	505,413	0	0	505,413	552,369

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	0	0	0	0	0
Tangible assets	(Note 10)	B02	28,845	0	0	28,845	30,020
Heritage assets		B03	0	0	0	0	0
Investments		B04	0	0	0	0	0
	Total fixed assets	B05	28,845	0	0	28,845	30,020
Current assets							
Stocks	(Note 11)	B06	19,900	0	0	19,900	12,447
Debtors	(Note 12)	B07	12,152	0	0	12,152	15,373
Investments		B08	0	0	0	0	0
Cash at bank and in hand	(Note 14)	B09	452,550	0	0	452,550	509,026
	Total current assets	B10	484,602	0	0	484,602	536,846
Creditors: amounts falling due within one year	(Note 13)	B11	8,034	0	0	8,034	14,498
	Net current assets/(liabilities)	B12	476,568	0	0	476,568	522,349
	Total assets less current liabilities	B13	505,413	0	0	505,413	552,369
Creditors: amounts falling due after one year	(Note 13)	B14	0	0	0	0	0
Provisions for liabilities		B15	0	0	0	0	0
	Total net assets or liabilities	B16	505,413	0	0	505,413	552,369
Funds of the Charity							
Endowment funds		B17	0	0	0	0	0
Restricted income funds	(Note 15)	B18		0		0	5,035
Unrestricted funds		B19	505,413			505,413	547,334
Revaluation reserve		B20				0	
	Total funds	B21	505,413	0	0	505,413	552,369

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PHILIP COYSH	28/08/25
	BRIAN CHAPMAN	28/08/25

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
--	--

<p><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></p>	
<p><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></p>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
<i>Fixed Assets</i>		
<i>Stocks</i>		
<i>Debtors</i>		
<i>Accruals</i>		
Fund balance as restated	<u>0</u>	<u>0</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
<i>Fixed Assets</i>	
<i>Stock</i>	
<i>Debtors</i>	
<i>PAYE/NI</i>	
Previous period net income/(expenditure) as restated	<u>0</u>

Note 2

2.2 INCOME

Recognition of Income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	<p>Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.</p>
Grants payable without performance conditions	<p>Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.</p>
Creditors	<p>The charity has creditors which are measured at settlement amounts less any trade discounts</p>
Provisions for liabilities	<p>A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date</p>
Basic financial instruments	<p>The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.</p>

2.4 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>	<table border="1"><tr><td>£500</td></tr></table>	£500
£500			
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p>		
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>		

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	149,108		-	149,108	170,761
	Gift Aid	14,272		-	14,272	15,255
	Trusts			-	-	-
	Local authorities	20,000		-	20,000	-
	Supermarkets	5,356		-	5,356	6,812
	Donated goods, facilities and services	152,879		-	152,879	191,159
	Other	2,898	78,720	-	81,618	49,997
	Total	344,513	78,720	-	423,233	433,984
Charitable activities:	Fundraising	5,752	-	-	5,752	1,079
	Other		-	-	-	-
	Total	5,752	-	-	5,752	1,079
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	19,907	-	-	19,907	18,000
		-	-	-	-	-
		-	-	-	-	-
	Total	19,907	-	-	19,907	18,000
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	370,172	78,720	-	448,892	453,063	

Other information:

All income in the prior year was unrestricted except for:

Donations and gifts of £37,500

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	152,879	191,159
	152,879	191,159

This year

Last year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated stock is valued on a per kilo basis	Donated stock is valued on a per kilo basis
---	---

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteer hours amount to 20,800 hours which at a minimum wage of £11.44 per hour equates to a contribution of £237,952	Volunteer hours amount to 24,500 hours which at a minimum wage of £10.42 per hour equates to a contribution of £255,290
---	---

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Fundraising	1,932	-	-	1,932	364	-	-	364
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	1,932	-	-	1,932	364	-	-	364
Expenditure on charitable activities:								
Salaries & training	80,057	28,718		108,774	77,918			77,918
Equipment	421			421	484			484
Consumables				-				-
Publicity				-				-
Admin/running costs	15,523	2,759		18,282	11,245	197		11,442
Transport	4,599	398		4,997	3,384			3,384
Rent, rates & utilities	40,468			40,468	42,288			42,288
Insurance	2,756			2,756	2,260			2,260
IT	3,239			3,239	2,891	15		2,906
Foods	58,954	32,033		90,987	56,876	30,816		87,692
Donated goods	149,331			149,331	192,160			192,160
Depreciation	7,505			7,505	3,615			3,615
Grants & donations	37,164	29,991		67,155	28,041			28,041
Total expenditure on charitable activities	400,017	93,899	-	493,916	421,162	31,028	-	452,189
Other								
Interest paid		-	-	-	3	-	-	3
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	3	-	-	3
TOTAL EXPENDITURE	401,949	93,899	-	495,848	421,529	31,028	-	452,556

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
675	650
-	-
-	-
-	-

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	102,322	74,795
Social security costs	3,382	879
Pension costs (defined contribution scheme)	3,070	2,244
Other employee benefits	-	-
Total staff costs	108,774	77,918

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	4
Administration	-	-
Other	-	-
Total	5	4

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,070	2,244

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

9.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants	67,155	-	-	67,155
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	67,155	-	-	67,155

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	Please provide details of charity's URL.

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Case worker to help with financial advice	29,991
P3 People Potential Possibilities	Foodbank Support Worker to assist with housing issues	37,164
		-
Total grants to institutions in reporting period		67,155
Other unanalysed grants		-
TOTAL GRANTS PAID		67,155

Last year:

9.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Grants	28,041	-	-	28,041
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	28,041	-	-	28,041

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Case worker to help with financial advice	14,028
P3 People Potential Possibilities	Foodbank Support Worker to assist with	14,013
Total grants to institutions in reporting period		28,041
Other unanalysed grants		-
TOTAL GRANTS PAID		28,041

Note 10 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***10.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	14,840	30,921	45,761
Additions	-	-	-	6,329	6,329
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	14,840	37,250	52,090

10.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	RB	RB	
** Rate			25%	25%	

At beginning of the year	-	-	3,418	12,323	15,741
Disposals	-	-	-	-	-
Depreciation	-	-	2,855	4,649	7,504
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	6,273	16,972	23,245

10.3 Net book value

Net book value at the beginning of the year	-	-	11,422	18,598	30,020
Net book value at the end of the year	-	-	8,567	20,278	28,845

Note 12 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

12.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
12,152	15,373
-	-
12,152	15,373

Note 11 Stocks

Please complete this note if the charity holds any stock items

11.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	2,671	-	9,776	-	-
<i>Added in period</i>	69,365	-	152,879	-	-
<i>Expensed in period</i>	(65,460)	-	(149,331)	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	6,576	-	13,324	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	6,576	-	13,324	-	-
Total previous year	2,671	-	9,776	-	-

Note 13 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

13.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable			-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,044	8,756	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	753	959	-	-
Taxation and social security	6,237	4,733	-	-
Other creditors	-	50	-	-
Total	8,034	14,498	-	-

Note 14 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
97,171	56,012
355,378	453,014
452,550	509,026

Note 15 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

15.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Langtree Trust	R	Funding the setting up and running of the Nailsworth Hub
Julia & Hans Rausing	R	Support the cost of supplying Christmas food parcels and hampers
Truswell Trust - Campaigns	R	Salary and associated costs of Campaigns Co-ordinator role
Trussell Trust - CA Case Worker	R	Support the cost of employing a dedicated worker at Citizens Advice

15.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Langtree Trust	5,035	1,000	(6,035)	0	-	-
Julia & Hans Rausing	-	25,000	(25,998)	998	-	-
Trussell Trust - Campaigns	-	32,428	(31,875)	(553)	-	-
Trussell Trust - CA Case Worker	-	20,292	(29,991)	9,699	-	-
	-	-	0	0	-	-
	-	-	0	0	-	-
Total Funds	5,035	78,720	(93,899)	10,144	-	-

15.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Unrestricted	Julia & Hans Rausing	To provide all clients with Christmas parcels	998
Trussell Trust-Campaigns	Unrestricted	Laptop and support from Charity	(553)
Unrestricted	Trussell Trust-Case Worker	Charity support for salary costs	9,699

Note 16 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

16.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

STROUD DISTRICT FOODBANK CIO

England & Wales - Charity number 1176306

Accounts

Bankers
Santander

FINANCIAL REVIEW

We have continued to benefit from a generous level of donations from our supporters which has allowed us to meet the high demand for our services without depleting our year end cash resources.

Income for the year of £453,063 was almost unchanged with a small decrease of £5,617 (1%) over the prior year £458,680. Within this figure cash donations decreased by £36,276 and we had no repeat of last year's Local Authority donation of £50,085. Fortunately donations of food, particularly directly from supermarkets, increased substantially by £77,617 offsetting these reductions .

Expenditure of £452,556 showed a significant increase of £81,380 (22%) . Of this amount the largest item was donated goods £192,160, principally food, which increased by £74,143. This item represents the distribution to our clients of food donated by individuals, supermarkets and other organisations. Partly as a result of the high level of donated food experienced our need to purchase food decreased from £94,937 in the prior year to £87,692.

The above items resulted in a marginal net inflow of £507 taking our funds on hand at 31st March 2024 to £552,369. Of this amount £5,035 is restricted to future expenditure on our new distribution hub based in Nailsworth.

As per last year the accounts have been prepared on an Accruals basis.

ACHIEVEMENTS AND PERFORMANCE

The food bank's objectives continue to be met by collecting food donations from many different places including supermarkets, churches, workplaces and schools (and through seasonal collections), sorting the food at the warehouse and distributing food parcels to those in crisis.

Clients are referred to the food bank by one of around 90 agencies, mostly care professionals who identify people in need of emergency food and issue them with a food bank voucher. Special food 'hampers' are also delivered to clients at Christmas and to cover school holidays.

In the last year we have opened (or reopened) a number of food centres and now have 9 centres across the district where people with vouchers can come to receive food and support. The centres provide valuable opportunity to work alongside other agencies and community hubs to offer additional services, as well as well-being and emotional support.

During the year, the food bank employed 4 staff members as well as funding a Citizens Advice worker and a P3 support worker, both of whom regularly visit the food bank centres and are engaged solely with food bank clients. By being able to offer the above services to our clients we aim to help them become self-sufficient and thereby reduce their continuing need for emergency food aid.

The total number of food parcels delivered during the year was 8,835, a small increase of 2% on the previous year's figures but a large 81% increase on 2021-22 figures and a huge 144% increase compared to 5 years ago. We are very grateful to both our small staff team and our large body of volunteers who work tirelessly to ensure those in need receive the support they need.

PLANS FOR FUTURE PERIODS

The Trustees are very mindful of the continuing economic pressures on our local community and intend to use our resources to meet their needs where we can appropriately address them. With this in mind the Trustees have held a number of strategic sessions to reconsider our vision and strategy.

Our restated vision is to eradicate hunger and food insecurity from our communities as we work towards a future where the food bank is no longer a necessity. Whilst we will continue to provide emergency food for as long as it is needed, we will also work alongside our partners to provide practical advice and support to people, helping people build their financial and emotional resilience, we will partner with local stakeholders to promote access to nourishing food and essentials for everyone and we will foster community engagement, advocating for policy changes which address the systemic factors contributing to food insecurity.

With these goals in mind, and funding and support from the Trussell Trust, we plan to employ a new member of staff to work on our participation, community engagement and policy change goals.

We have prepared a budget for the current year which shows we are likely to diminish our cash resources partly as a result of funding the CA and P3 specialists but also from the increasing need to purchase food to meet the very high level of client food requests. These are very appropriate uses of our funds and fully in line with objectives to reduce poverty and food insecurity in the district.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation, and its governing document is its constitution, which was registered with the Charity Commission on 15 December 2017.

Appointment of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the existing charity trustees. In selecting individuals for appointment as trustees, the existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Custodian trustees

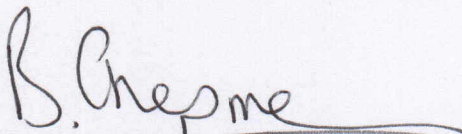
The trustees do not hold any funds as custodian trustees on behalf of any other body.

Declaration

The trustees declare that they approved the trustees' report above on 19th July 2024

Signed on behalf of the charity's trustees by


Philip Coysh (Chair)


Brian Chapman (Treasurer)

Independent examiner's report to the trustees of Stroud District Foodbank CIO

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

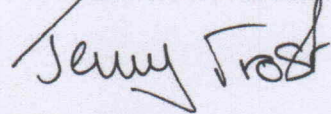
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J D Frost ACA
7 Links View
Cirencester
Gloucestershire
GL7 2NF

23 July 2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Stroud District Foodbank CIO		Charity No (if any)	1176306
Annual accounts for the period			
Period start date	01/04/2023	To	Period end date 31/03/2024

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Other

Total

Resources expended (Note 5)

Expenditure on:

Raising funds

Charitable activities

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Notes


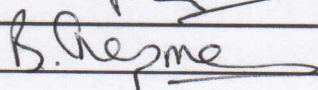
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	396,484	37,500	-	433,984	455,953
S02	1,079	-	-	1,079	176
S03	-	-	-	-	-
S04	18,000	-	-	18,000	2,551
S06	-	-	-	-	-
S07	415,563	37,500	-	453,063	458,680
S08	364	-	-	364	-
S09	421,162	31,027	-	452,189	371,176
S11	3	-	-	3	-
S12	421,529	31,027	-	452,556	371,176
S13	5,966	6,473	-	507	87,504
S14	-	-	-	-	-
S15	5,966	6,473	-	507	87,504
S16	-	-	-	-	-
S17	1,438	1,438	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	4,528	5,035	-	507	87,504
S21	551,862	-	-	551,862	464,358
S22	547,334	5,035	-	552,369	551,862

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 10)	B02	30,020	-	-	30,020	14,459
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
Total fixed assets		B05	30,020	-	-	30,020	14,459
Current assets							
Stocks	(Note 11)	B06	12,447	-	-	12,447	16,705
Debtors	(Note 12)	B07	15,373	-	-	15,373	20,257
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 14)	B09	503,992	5,035	-	509,027	524,384
Total current assets		B10	531,812	5,035	-	536,847	561,346
Creditors: amounts falling due within one year	(Note 13)	B11	14,498	-	-	14,498	23,943
Net current assets/(liabilities)		B12	517,314	5,035	-	522,349	537,403
Total assets less current liabilities		B13	547,334	5,035	-	552,369	551,862
Creditors: amounts falling due after one year	(Note 13)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	547,334	5,035	-	552,369	551,862
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	5,035	-	5,035	-
Unrestricted funds		B19	547,334	-	-	547,334	551,862
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	547,334	5,035	-	552,369	551,862

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	P. B. COYSH	19/07/2024
	B. R. CHAPMAN	19/07/2024

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes*
 - No*
- * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	From receipts and payments to the accruals method.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Turnover for the CIO has exceeded £250,000 this year so the accruals method is now required
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
--	--

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

From receipts and payments to accruals accounting

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fixed Assets		
Stocks		
Debtors		
Accruals		
Fund balance as restated	<u>0</u>	<u>0</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	
Fixed Assets	
Stock	
Debtors	
PAYE/NI	
Previous period net income/(expenditure) as restated	<u>0</u>

Note 2

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	<p>Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.</p>
Grants payable without performance conditions	<p>Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.</p>
Creditors	<p>The charity has creditors which are measured at settlement amounts less any trade discounts</p>
Provisions for liabilities	<p>A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date</p>
Basic financial instruments	<p>The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.</p>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£500

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	163,261	37,500	-	200,761	237,037
	Gift Aid	15,255			15,255	20,819
	Trusts				-	-
	Local authorities				-	50,085
	Supermarkets	6,812			6,812	4,872
	Donated goods, facilities and services	191,159			191,159	113,542
	Other	19,997			19,997	29,598
	Total	396,484	37,500	-	433,984	455,953
Charitable activities:	Fundraising	1,079	-	-	1,079	-
	Other				-	176
	Total	1,079	-	-	1,079	176
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	18,000	-	-	18,000	2,551
		-	-	-	-	-
		-	-	-	-	-
	Total	18,000	-	-	18,000	2,551
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	415,563	37,500	-	453,063	458,680	

Other information:

All income in the prior year was unrestricted except for:

Donations and gifts of £30,000.

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	191,159	113,542
	191,159	113,542

	This year	Last year
<p>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</p>	<p>Donated stock is valued on a per kilo basis</p>	<p>Donated stock is valued on a per kilo basis</p>
<p>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</p>	<p>Volunteer hours amount to 24,500 hours which at a minimum wage of £10.42 per hour equates to a contribution of £255,290</p>	<p>Volunteer hours amount to 22,000 hours which at a minimum wage of £9.50 per hour equates to a contribution of £209,000</p>

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Fundraising	364	-	-	364	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	364	-	-	364	-	-	-	-
Expenditure on charitable activities:								
Salaries & training	77,918			77,918	66,263			66,263
Equipment	484			484	4,410			4,410
Consumables				-				-
Publicity				-	36			36
Admin/running costs	11,245	197		11,441	10,367			10,367
Transport	3,384			3,384	4,142			4,142
Rent, rates & utilities	42,288			42,288	36,611			36,611
Insurance	2,260			2,260	1,804			1,804
IT	2,891	15		2,906	2,031			2,031
Foods	56,876	30,816		87,692	63,651	31,286		94,937
Donated goods	192,160			192,160	118,017			118,017
Depreciation	3,615			3,615	2,266			2,266
Grants & donations	28,041			28,041	30,292			30,292
Total expenditure on charitable activities	421,162	31,027	-	452,189	339,890	31,286	-	371,176
Other								
Interest paid	3	-	-	3	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	3	-	-	3	-	-	-	-
TOTAL EXPENDITURE	421,529	31,027	-	452,557	339,890	31,286	-	371,176

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	650	600
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	600

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	74,794	64,333
Social security costs	879	-
Pension costs (defined contribution scheme)	2,244	1,930
Other employee benefits	-	-
Total staff costs	77,918	66,263

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	4
Governance	-	-
Other	-	-
Total	4	4

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,244	1,930

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**9.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants	28,041	-	-	28,041
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	28,041	-	-	28,041

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	Please provide details of charity's URL.

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Case worker to help with financial advice	14,028
P3 People Potential Possibilities	Foodbank Support Worker to assist with housing issues	14,013
		-
Total grants to institutions in reporting period		28,041
Other unanalysed grants		-
TOTAL GRANTS PAID		28,041

Last year:

9.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Grants	20,292	-	-	20,292
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	20,292	-	-	20,292

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Employment of social welfare advisor	20,292
		-
Total grants to institutions in reporting period		20,292
Other unanalysed grants		-
TOTAL GRANTS PAID		20,292

Note 10 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

10.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	5,000	22,110	27,110
Additions	-	-	9,840	9,720	19,560
Revaluations	-	-	-	-	-
Disposals	-	-	-	909	909
Transfers *	-	-	-	-	-
At end of the year	-	-	14,840	30,921	45,761

10.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	RB	RB	
** Rate			25%	25%	

At beginning of the year	-	-	2,891	9,760	12,651
Disposals	-	-	-	525	525
Depreciation	-	-	527	3,088	3,615
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	3,418	12,323	15,741

10.3 Net book value

Net book value at the beginning of the year	-	-	2,108	12,350	14,459
Net book value at the end of the year	-	-	11,422	18,597	30,020

Note 11

Stocks

Please complete this note if the charity holds any stock items

11.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	5,928	-	10,777	-	-
<i>Added in period</i>	53,619	-	191,159	-	-
<i>Expensed in period</i>	(56,876)	-	(192,160)	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	2,671	-	9,776	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	2,671	-	9,776	-	-
Total previous year	5,928	-	10,777	-	-

Note 12 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

12.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
15,373	20,257
-	-
15,373	20,257

Total

Note 13 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***13.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable		10,000	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	8,756	9,484	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	959	1,431	-	-
Taxation and social security	4,733	2,533	-	-
Other creditors	50	495	-	-
Total	14,498	23,943	-	-

Note 14 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
56,012	77,929
453,014	446,455
509,026	524,384

Note 15 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 16 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

STROUD DISTRICT FOODBANK CIO

England & Wales - Charity number 1176306

Accounts

Stroud District Foodbank CIO

Registered with the Charity Commission for England and Wales no. 1176306

Report of the Trustees for the Year from 1 April 2022 to 31 March 2023

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

The relief of financial hardship amongst people in Stroud District and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

a) providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty

b) such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

Stroud District Foodbank exists to provide emergency food and support to people in crisis.

Stroud District Foodbank is part of the Trussell Trust's network of foodbanks across the United Kingdom, and works in collaboration with a number of agencies locally both in the distribution of emergency food and in signposting clients to other specialist advice that they need.

In carrying out these activities, the trustees have had regard to the Charity Commission's guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Unit 19, Canal Iron Works
Hope Mill Lane
Brimscombe
Stroud
GL5 2SH

Trustees

Philip Coysh	– Chair
Brian Chapman	– Treasurer appointed 15 July 2022
Sophia Acland	
Pippa Medcalf	
Philippa Dickinson	
Lawrence Miller	– appointed 16 September 2022
Alastair Kendall	– appointed 16 September 2022
Annabel Mills	– resigned 31 March 2023
Nicola Tyler	– resigned 31 March 2023
Graham Gill	– resigned 16 September 2022
Mark Whitwam	– resigned 18 March 2022
Robert Cawthorne	– resigned 20 May 2022

Independent examiner

JD Frost ACA
J D Frost Accountants
7 Links View
Cirencester
GL7 2NF

Bankers

Santander

FINANCIAL REVIEW

We are very grateful for the generous support we have received which has allowed us to meet the much increased demand for our services and continue to show a healthy funds position at the year end.

Our income for the year was very strong at £458,680 being an increase of £129,809 (39%) over the prior year. As anticipated by the Trustees at the beginning of the year, expenditure was similarly much higher at £371,176 representing an increase of £93,366 (34%). A feature of the year was the increasing necessity to purchase food which accounted for 36% of the total brought into the warehouse.

The resulting net inflow of £87,504, when added to the funds on hand at the start of the year of £464,358, produced a funds balance at 31st March 2023 of £551,862.

Once again our annual income has exceeded £250,000 which necessitates our adopting Accruals accounting rather than Receipts and Payments accounting which we adopted last year. The comparative figures for 2021-22 have been restated and a table showing the changes has been included within the accounts. In order to avoid these changes in accounting in the future the Trustees will consider preparing future years accounts using the Accruals basis irrespective of the annual income achieved.

Another change to the accounts includes valuing donated goods, chiefly food and toiletry items, and including this value in income when it is received at the warehouse. Similarly goods delivered to clients are valued when they are distributed and included in expenditure.

All restricted funds received during the year were fully expended by the end of the year for the purposes specified.

ACHIEVEMENTS AND PERFORMANCE

The food bank's objectives are delivered by collecting food donations from many different places including supermarkets, churches, workplaces and schools and through special seasonal collections at harvest and Christmas. These donations are sorted and stored at the food bank's warehouse in Brimscombe.

We deliver food to clients both directly from the warehouse and from local drop-in centres across the whole of the Stroud district. The drop-in centres sometimes provide a valuable opportunity to work alongside other agencies offering additional complementary services to its clients.

Clients are referred to the food bank by one of about 90 agencies, mostly care professionals such as doctors, health visitors, social workers and police who identify people in food crisis and issue them with a food bank voucher. Special food bags are also delivered to clients at Christmas and to cover school holidays.

The total number of food parcels delivered during the year was 8,663. This was a very large increase of 3,781 (77%) over the 2021/22 figure of 4,882, which was affected by the Covid pandemic, but it was also a 65% increase over the 2020/21 figure . We are very grateful to our small staff team and large body of volunteers who made this possible.

PLANS FOR FUTURE PERIODS

The Trustees are very mindful of the continuing economic pressures on our local community and intend to use our resources to meet their needs where we can appropriately address them. With this in mind the Trustees will hold a strategy day in September 2023 to consider future developments of our services.

During the year to 31 March 2023 we found it beneficial to fund a Citizens Advice (“CA”) specialist to work with us helping clients in a number of ways but in particular to ensure that they are able to access financial support where it is available.

Extending the support offered by the CA advisor we have decided to additionally funding an employee from the local P3 charity. P3 are able to help clients with a wider range of support and complement the CA work to provide a holistic approach which is grounded in the community.

By being able to offer the above services to our clients we aim to help them become self-sufficient and thereby reduce their continuing need for our food parcels.

We have prepared a budget for the current year which shows we are likely to diminish our cash resources partly as a result of funding the CA and P3 specialists but also from the need to increasingly purchase food to meet the very high level of client food requests. These are very appropriate uses of our funds and fully in line with objectives to reduce food poverty in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation, and its governing document is its constitution, which was registered with the Charity Commission on 15 December 2017.

Appointment of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the existing charity trustees. In selecting individuals for appointment as trustees, the existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Custodian trustees

The trustees do not hold any funds as custodian trustees on behalf of any other body.

Declaration

The trustees declare that they approved the trustees’ report above on 1st September 2023

Signed on behalf of the charity’s trustees by



Philip Coysh (Chair)



Brian Chapman (Treasurer)

Independent examiner's report to the trustees of Stroud District Foodbank CIO

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

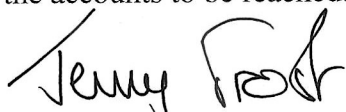
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J D Frost ACA
7 Links View
Cirencester
Gloucestershire
GL7 2NF

5 September 2023



Stroud District Foodbank CIO		Charity No (if any)	1176306
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023


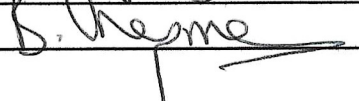
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	425,953	30,000	-	455,953	326,283
Charitable activities	S02	176	-	-	176	2,112
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,551	-	-	2,551	476
Other	S06	-	-	-	-	-
Total	S07	428,680	30,000	-	458,680	328,871
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	339,890	31,286	-	371,176	277,810
Other	S11	-	-	-	-	-
Total	S12	339,890	31,286	-	371,176	277,810
Net income/(expenditure) before investment gains/(losses)						
	S13	88,790	- 1,286	-	87,504	51,061
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	88,790	- 1,286	-	87,504	51,061
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 1,286	1,286	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	87,504	-	-	87,504	51,061
Reconciliation of funds:						
Total funds brought forward	S21	464,358	-	-	464,358	413,297
Total funds carried forward	S22	551,862	-	-	551,862	464,358

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 10)	B02	14,459	-	-	14,459	9,062
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	14,459	-	-	14,459	9,062
Current assets							
Stocks	(Note 11)	B06	16,705	-	-	16,705	16,961
Debtors	(Note 12)	B07	20,257	-	-	20,257	9,877
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 14)	B09	524,384	-	-	524,384	430,932
	Total current assets	B10	561,346	-	-	561,346	457,770
Creditors: amounts falling due within one year	(Note 13)	B11	23,943	-	-	23,943	2,473
	Net current assets/(liabilities)	B12	537,402	-	-	537,403	455,297
	Total assets less current liabilities	B13	551,862	-	-	551,862	464,358
Creditors: amounts falling due after one year	(Note 13)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	551,862	-	-	551,862	464,358
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds		B19	551,862	-	-	551,862	464,358
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	551,862	-	-	551,862	464,358

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	P. B. COYS	01/09/2023
	B. R. CHAPMAN	01/09/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	From receipts and payments to the accruals method.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Turnover for the CIO has exceeded £250,000 this year so the accruals method is now required
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

From receipts and payments to accruals accounting

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	381,893	430,932
Adjustments:		
Fixed Assets	8,889	9,063
Stocks	10,670	16,961
Debtors	14,364	9,876
Accruals	-2,519	-2,474
Fund balance as restated	<u>413,297</u>	<u>464,358</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	49,039
Adjustments:	
Fixed Assets	172
Stock	6,291
Debtors	-4,487
PAYE/NI	46
Previous period net income/(expenditure) as restated	<u>51,061</u>

Note 2

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	<p>Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.</p>
Grants payable without performance conditions	<p>Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.</p>
Creditors	<p>The charity has creditors which are measured at settlement amounts less any trade discounts</p>
Provisions for liabilities	<p>A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date</p>
Basic financial instruments	<p>The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.</p>

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

£500

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	207,037	30,000	-	237,037	127,012
Gift Aid	20,819		-	20,819	12,738
Trusts			-	-	41,056
Local authorities	50,085		-	50,085	23,780
Supermarkets	4,872		-	4,872	6,340
Donated goods, facilities and services	113,542	-	-	113,542	115,357
Other	29,598	-	-	29,598	-
Total	425,953	30,000	-	455,953	326,283
Charitable activities:					
Fundraising		-	-	-	2,112
Other	176	-	-	176	-
Total	176	-	-	176	2,112
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	2,551	-	-	2,551	476
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	2,551	-	-	2,551	476
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	428,680	30,000	-	458,680	328,871

Other information:

All income in the prior year was unrestricted except for:

Trusts income of £38,734.

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	113,542	115,357
	113,542	115,357

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated stock is valued on a per kilo basis	Donated stock is valued on a per kilo basis

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Volunteer hours amount to 22,000 hours which at a minimum wage of £9.50 per hour equates to a contribution of £209,000	Volunteer hours amount to 18,700 hours which at a minimum wage of £8.91 per hour equates to a contribution of £166,617
---	--	--

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Fundraising	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Salaries & training	66,263			66,263	28,790	28,734	-	57,524
Equipment	4,410			4,410	1,289	-	-	1,289
Consumables				-	3,614	2,298	-	5,912
Publicity	36			36	-	-	-	-
Relocation					4,560			4,560
Admin/running costs	10,367			10,367	7,693	486	-	8,179
Transport	4,142			4,142	1,947	-	-	1,947
Rent, rates & utilities	36,611			36,611	40,663	-	-	40,663
Insurance	1,804			1,804	1,366	-	-	1,366
Franchise fee				-	-	360	-	360
IT	2,031			2,031	1,490	-	-	1,490
Foods	63,651	31,286		94,937	16,051	7,215	-	23,266
Donated goods	118,017			118,017	108,500			108,500
Depreciation	2,266			2,266	2,222			2,222
Grants & donations	30,292			30,292	21,252	-	-	21,252
Total expenditure on charitable activities	339,890	31,286	-	371,176	239,077	38,733	-	277,810
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	339,890	31,286	-	371,176	239,077	38,733	-	277,810

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	1,200	600
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	64,333	55,882
Social security costs	-	-
Pension costs (defined contribution scheme)	1,930	1,642
Other employee benefits	-	-
Total staff costs	66,263	57,524

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	3
Governance	-	-
Other	-	-
Total	4	3

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	1,930	1,642

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**9.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Grants	20,292	-	-	20,292
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	20,292	-	-	20,292

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

	Yes	Please provide details of charity's URL.
<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>		

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Employment of a social welfare advisor	20,292
		-
		-
Total grants to institutions in reporting period		20,292
Other unanalysed grants		-
TOTAL GRANTS PAID		20,292

Last year:

9.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Grants	21,252	-	-	21,252
	-	-	-	-
	-	-	-	-
Total	21,252	-	-	21,252

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Employment of social welfare advisor	21,252
		-
Total grants to institutions in reporting period		21,252
Other unanalysed grants		-
TOTAL GRANTS PAID		21,252

Note 10 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***10.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	5,000	14,447	19,447
Additions	-	-	-	7,663	7,663
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	5,000	22,110	27,110

10.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	RB	RB	
** Rate			25%	25%	

At beginning of the year	-	-	2,188	8,197	10,385
Disposals	-	-	-	-	-
Depreciation	-	-	703	1,563	2,266
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	2,891	9,760	12,651

10.3 Net book value

Net book value at the beginning of the year	-	-	2,812	6,250	9,062
Net book value at the end of the year	-	-	2,109	12,350	14,459

Note 11 Stocks

Please complete this note if the charity holds any stock items

11.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	1,709	-	15,252	-	-
<i>Added in period</i>	67,870	-	113,542	-	-
<i>Expensed in period</i>	(63,651)	-	(118,017)	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	5,928	-	10,777	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	5,928	-	10,777	-	-
Total previous year	1,709	-	15,252	-	-

Note 12 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

12.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
20,257	9,877
-	-
20,257	9,877

Total

Note 13 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

13.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	10,000	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	9,484	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,431	600	-	-
Taxation and social security	2,533	1,568	-	-
Other creditors	495	305	-	-
Total	23,943	2,473	-	-

Note 14 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
524,384	430,932
-	-
524,384	430,932

Note 15 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 16 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Empty box for additional disclosures.

STROUD DISTRICT FOODBANK CIO

England & Wales - Charity number 1176306

Accounts

Stroud District Foodbank CIO

Registered with the Charity Commission for England and Wales no. 1176306

Report of the Trustees for the Year from 1 April 2021 to 31 March 2022

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

The relief of financial hardship amongst people in Stroud District and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

a) providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty

b) such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

Stroud District Foodbank exists to provide emergency food to people in crisis.

Stroud District Foodbank is part of the Trussell Trust's network of foodbanks across the United Kingdom, and works in collaboration with a number of agencies locally both in the distribution of emergency food and in signposting clients to other specialist advice that they need.

In carrying out these activities, the trustees have had regard to the Charity Commission's guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Unit 19, Canal Iron Works
Hope Mill Lane
Brimscombe
Stroud
GL5 2SH

Trustees

Annabel Mills – Chair
Graham Gill – Treasurer
Philip Coysh
Sophia Acland
Pippa Medcalf
Robert Cawthorne
Philippa Dickinson
Nicola Tyler
Mark Whitwam – appointed 10 September 2021

Independent examiner

JD Frost ACA
7 Links View

Cirencester
GL7 2NF

Bankers

Santander

FINANCIAL REVIEW

The financial statements attached show a very healthy situation at 31 March 2022, with a surplus of £46,254 recorded over the year.

In 2020-21, a massive surge in donations through the COVID pandemic had taken our overall income over £250,000 and necessitated a change in the accounting basis from Receipts and Payments to Accruals accounting. With this year's income back below £250,000 (at £218,002) we have reverted to the use of Receipts and Payments accounts, and the comparative figures shown for 2020-21 have been restated accordingly, and a table included to show the reconciliation between them.

Unrestricted cash reserves at the end of the year amounted to £381,892. All restricted funds received during the year were fully expended by the end of the year for the purposes specified.

The charity has a reserves policy that states that because of the potential volatility of income streams, it is appropriate for the charity to maintain as a reserve unrestricted cash funds amounting to a minimum of 5 months' budgeted expenditure, and this was comfortably met at the end of the year with total reserves amounting to £430,932. With the increasing economic challenge of rising inflation, particularly in basic costs such as food, utility bills and housing, combined with a continuing preference for donors to give money rather than food, the trustees have anticipated the need to use some of these reserves in the current financial year, and have set a deficit budget accordingly.

ACHIEVEMENTS AND PERFORMANCE

The Foodbank's objectives are delivered by collecting food donations made in many different places including supermarkets, churches, workplaces and schools and through special seasonal collections at harvest and Christmas. These donations are sorted and stored at the Foodbank's warehouse in Brimscombe. Throughout the year operations continued using the model adopted at the beginning of the COVID-19 pandemic in March 2020 of delivering food directly to clients across the whole of the Stroud district rather than distributing it through local drop-in centres. However, later in the year drop-in centres began to be opened or reopened, particularly where this gave the Foodbank an opportunity to work alongside other agencies offering additional complementary services to its clients.

Clients are referred to the Foodbank by one of about 90 agencies, mostly care professionals such as doctors, health visitors, social workers and police who identify people in food crisis and issue them with a foodbank voucher. Special food bags are also delivered to clients at Christmas and to cover school holidays.

The total number of 3 day emergency food parcels issued by the Stroud District Foodbank over the year was 4,882. In total 73 tonnes of food were distributed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation, and its governing document is its constitution, which was registered with the Charity Commission on 15 December 2017.

Appointment of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the existing charity trustees. In selecting individuals for appointment as trustees, the existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

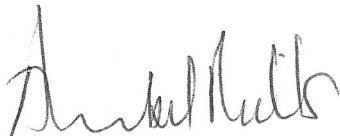
Custodian trustees

The trustees do not hold any funds as custodian trustees on behalf of any other body.

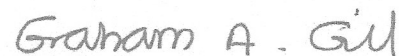
Declaration

The trustees declare that they approved the trustees' report above on 16 September 2022

Signed on behalf of the charity's trustees by



Annabel Mills (Chair)



Dr Graham Gill (Treasurer)

Independent examiner's report to the trustees of Stroud District Foodbank CIO

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

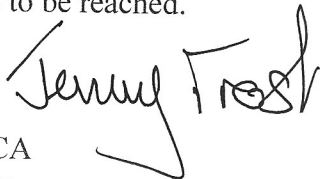
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J D Frost ACA
7 Links View
Cirencester
Gloucestershire
GL7 2NF

26 September 2022



Stroud District Foodbank CIO		1176306		CC16a
Receipts and payments accounts				
For the period from	01/04/2021	To	31/03/2022	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	to the nearest £
A1 Receipts					
Donations	144,237	-	-	144,237	324,127
Trusts	2,322	38,734	-	41,056	30,188
Local Authorities	23,780	-	-	23,780	8,000
Fundraising	2,112	-	-	2,112	6,034
Interest	476	-	-	476	276
Other income	-	-	-	-	308
Supermarkets	6,340	-	-	6,340	3,228
	-	-	-	-	-
A1 Sub total (Gross income for the Annual Return)	179,268	38,734	-	218,002	372,161
A2 Asset and investment sales (see tables 1 and 2 in section 7 of the guidance).					
	-	-	-	-	-
	-	-	-	-	-
A2 Sub total	-	-	-	-	-
Total receipts	179,268	38,734	-	218,002	372,161
A3 Payments					
Salaries & training	28,836	28,734	-	57,570	56,242
Set up / equipment	1,289	-	-	1,289	767
Consumables	3,614	2,298	-	5,912	1,990
Publicity	-	-	-	-	157
Relocation	4,560	-	-	4,560	-
Admin/running costs	7,693	486	-	8,179	2,320
Transport	1,947	-	-	1,947	2,411
Rent, rates & utilities	40,663	-	-	40,663	15,277
Insurance	1,366	-	-	1,366	1,292
Franchise fee	360	-	-	360	360
IT	1,490	-	-	1,490	995
Food	15,485	7,215	-	22,700	16,166
Grants & donations	21,252	-	-	21,252	7,214
	-	-	-	-	-
A3 Sub total	127,833	38,734	-	166,567	105,191
A4 Asset and investment purchases (see tables 1 and 2 in section 7 of the guidance)					
See table	2,396	-	-	2,396	3,178
	-	-	-	-	-
A4 Sub total	2,396	-	-	2,396	3,178
Total payments	130,229	38,734	-	168,963	108,369
Net of receipts/(payments)	49,039	-	-	49,039	263,792
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	381,893	-	-	381,893	118,101
	-	-	-	-	-
Cash funds this year end	430,932	-	-	430,932	381,893

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B1 Cash funds	Bank	56,723	-	-	56,723	27,662
	Petty Cash	271	-	-	271	159
	Deposit	373,935	-	-	373,935	354,070
	Total cash funds	430,932	-	-	430,932	381,893
	(agree balances with receipts and payments account(s))	ok	OK	OK	OK	OK

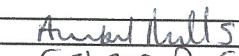

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	Total funds to nearest £	Last year to nearest £
B2 Other monetary assets	Stock	10,670	-	-	10,670	10,670
	Gift Aid	9,877	-	-	9,877	14,364
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
				Total	26,838	25,034



Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B3 Investment assets			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

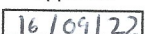

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)	Last year
B4 Assets retained for the charity's own use	Racking & cupboards	Unrestricted	11,441	3,934	2,970
	Storage boxes	Unrestricted	631	63	84
	Chairs	Unrestricted	518	69	92
	Van - bought 2020	Unrestricted	5,000	2,813	3,750
	Other equipment	Unrestricted	1,058	188	251
	Laptops	Unrestricted	2,432	1,996	1,742
		Total	21,080	9,063	8,889

Categories	Details	Fund to which liability relates	When due (optional)	Amount due (optional)	Last year
B5 Liabilities	HMRC PAYE/NI	Unrestricted	13/04/2020	1,568	1,606
	Pension contributions	Unrestricted	23/04/2020	305	313
				-	-
		Total		1,873	1,920

Signed by one or two trustees on behalf of all the trustees

Signature



Print Name



Date of approval



Stroud District Foodbank CIO
Year ended 31 March 2022

Reconciliation of comparatives

Receipts

Incoming resources	- as reported	546,846.00
Donated goods		-166,107.00
Accruals		-14,794.00
Adjustments		6,216.00
		<u>372,161.00</u>

Payments:

Resources expended	- as reported	273,808.00
Donated goods		-166,107.00
Accruals		-2,890.00
Adjustments		380.00
		<u>105,191.00</u>

STROUD DISTRICT FOODBANK CIO

England & Wales - Charity number 1176306

Accounts

Independent examiner's report to the trustees of Stroud District Foodbank CIO

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on the following pages.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

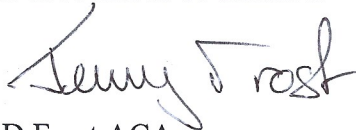
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JD Frost ACA
7 Links View
Cirencester
Gloucestershire
GL7 2NF

17 November 2021

Stroud District Foodbank CIO

Registered with the Charity Commission for England and Wales no. 1176306

Report of the Trustees for the Year from 1 April 2020 to 31 March 2021

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

The relief of financial hardship amongst people in Stroud District and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

- a) providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty*
- b) such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.*

Stroud District Foodbank exists to provide emergency food to people in crisis.

Stroud District Foodbank is part of the Trussell Trust's network of foodbanks across the United Kingdom, and works in collaboration with a number of agencies locally both in the distribution of emergency food and in signposting clients to other specialist advice that they need.

In carrying out these activities, the trustees have had regard to the Charity Commission's guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

(until 9 July 2021)

Unit 2a, Brimscombe Port Business Park
Brimscombe
Stroud
GL5 2QQ

(from 9 July 2021)

Unit 19, Canal Iron Works
Hope Mill Lane
Brimscombe
Stroud
GL5 2SH

Trustees

Annabel Mills – Chair
Nicola Tyler
Graham Gill – Treasurer
Philip Coysh
Sophia Acland
Pippa Medcalf
Robert Cawthorne – appointed 5 June 2020

Philippa Dickinson – appointed 5 June 2020

Jeremy Nottingham – resigned 3 July 2020

Independent examiner

JD Frost ACA

7 Links View

Cirencester

GL7 2NF

Bankers

Santander

FINANCIAL REVIEW

The financial statements attached show a very healthy situation at 31 March 2021.

A surge in donations through the COVID pandemic took our overall income over £250,000 and necessitated a change in the accounting basis this year from Receipts and Payments to Accruals accounting. A valuation for donated goods received of £166,107 has also been included for this year, taking our total recorded income up to £546,845.

With total expenditure of £273,808, there was consequently a surplus of £273,037 recorded, and (unrestricted) cash reserves at the end of the year amounted to £381,892. All restricted funds received during the year were fully expended by the end of the year for the purposes specified.

The charity has a reserves policy that states that because of the potential volatility of income streams, it is appropriate for the charity to maintain as a reserve unrestricted cash funds amounting to a minimum of 5 months' budgeted expenditure, and this was comfortably met at the end of the year.

ACHIEVEMENTS AND PERFORMANCE

The Foodbank's objectives are delivered by collecting food donations made in many different places including supermarkets, churches, workplaces and schools and through special seasonal collections at harvest and Christmas. These donations are sorted and stored at the Foodbank's warehouse in Brimscombe. Throughout the year operations continued using the model adopted at the beginning of the COVID-19 pandemic in March 2020 of delivering food directly to clients across the whole of the Stroud district rather than distributing it through local drop-in centres. Clients are referred by one of about 90 agencies, mostly care professionals such as doctors, health visitors, social workers and police who identify people in food crisis and issue them with a foodbank voucher. Special food bags are also delivered to clients at Christmas and to cover school holidays.

The total number of people supported over the year was 5,228 – an increase of almost 34% over the previous year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation, and its governing document is its constitution, which was registered with the Charity Commission on 15 December 2017.

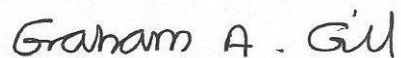
Appointment of trustees

Every trustee must be appointed by a resolution passed at a properly convened meeting of the existing charity trustees. In selecting individuals for appointment as trustees, the existing trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 12 November 2021 and signed on its behalf by:

A handwritten signature in black ink that reads "Graham A. Gill". The signature is written in a cursive style with a clear, legible font.

Dr Graham Gill (Treasurer)



Stroud District Foodbank CIO			Charity No (if any)	1176306
Annual accounts for the period				
Period start date	01/04/2020	to	Period end date	31/03/2021

Section A Statement of financial activities

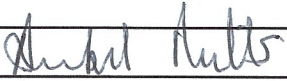
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	524,145	16,082	-	540,227	206,460
Charitable activities	S02	6,342	-	-	6,342	5,220
Other trading activities	S03	-	-	-	-	-
Investments	S04	276	-	-	276	511
Other	S06	-	-	-	-	-
Total	S07	530,763	16,082	-	546,845	212,191
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	257,726	16,082	-	273,808	175,501
Other	S11	-	-	-	-	-
Total	S12	257,726	16,082	-	273,808	175,501
Net income/(expenditure) before investment gains/(losses)	S13	273,037	- 0	-	273,037	36,690
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	273,037	- 0	-	273,037	36,690
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 0	0	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	273,037	-	-	273,037	36,690
Reconciliation of funds:						
Total funds brought forward	S21	140,318	-	-	140,318	103,628
Total funds carried forward	S22	413,355	-	-	413,355	140,318

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 10)	B02	8,889	-	-	8,889	7,614
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
Total fixed assets		B05	8,889	-	-	8,889	7,614
Current assets							
Stocks	(Note 11)	B06	10,670	-	-	10,670	10,297
Debtors	(Note 12)	B07	14,794	-	-	14,794	6,217
Investments		B08	-	-	-	-	-
Cash at bank and in hand	(Note 14)	B09	381,892	-	-	381,892	118,101
Total current assets		B10	407,356	-	-	407,356	134,615
Creditors: amounts falling due within one year							
	(Note 13)	B11	2,890	-	-	2,890	1,911
Net current assets/(liabilities)		B12	404,466	-	-	404,466	132,704
Total assets less current liabilities		B13	413,355	-	-	413,355	140,318
Creditors: amounts falling due after one year							
	(Note 13)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	413,355	-	-	413,355	140,318
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds		B19	413,355	-	-	413,355	140,318
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	413,355	-	-	413,355	140,318

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	ANNABEL MILLS	12/11/21
Graham A. Gill	GRAHAM GILL	12/11/2021

Statement of cash flows

	Total funds £	Prior year funds £	Note
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>			
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments	266,969	43,191	Note 16.1
Proceeds from the sale of property, plant and equipment	-		
Purchase of property, plant and equipment	- 3,178	- 5,000	
Proceeds from sale of investments	-		
Purchase of investments	-		
<i>Net cash provided by (used in) operating activities</i>	263,791	38,191	
Cash flows from financing activities:			
Repayments of borrowing	-	-	
Cash inflows from new borrowing	-	-	
Receipt of endowment	-	-	
<i>Net cash provided by (used in) operating activities</i>	-	-	
Change in cash and cash equivalents in the reporting period	263,791	38,191	
Cash and cash equivalents at the beginning of the reporting period	118,101	79,910	Note 16.2
Change in cash and cash equivalents due to exchange rate movements	-	-	
Cash and cash equivalents at the end of the reporting period	381,892	118,101	Note 16.2

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* * -Tick as appropriate
 No*

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	From receipts and payments to the accruals method.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Turnover for the CIO has exceeded £250,000 this year so the accruals method is now required
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* * -Tick as appropriate
 No*

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* * -Tick as appropriate
 No*

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fixed Assets		
Debtors		
Accruals		
Fund balance as restated	<u>0</u>	<u>0</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	_____

Note 2

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
2.3 EXPENDITURE AND LIABILITIES	
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£500

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	308,208	1,600	-	309,808	57,157
	Gift Aid	22,896	-	-	22,896	6,455
	Trusts	15,706	14,482	-	30,188	17,970
	Local authorities	8,000	-	-	8,000	18,025
	Supermarkets	3,228	-	-	3,228	6,504
	Donated goods, facilities and services	166,107	-	-	166,107	100,349
	Other	-	-	-	-	-
Total	524,145	16,082	-	540,227	206,460	
Charitable activities:	Fundraising	6,034	-	-	6,034	4,528
	Other	308	-	-	308	692
	Total	6,342	-	-	6,342	5,220
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	276	-	-	276	511
		-	-	-	-	-
		-	-	-	-	-
	Total	276	-	-	276	511
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	530,763	16,082	-	546,845	212,191	

Other information:

All income in the prior year was unrestricted except for:

Trusts income of £12,482.

Note 4 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	166,107	100,349
	166,107	100,349

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated stock is valued on a per kilo basis	Donated stock is valued on a per kilo basis
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Volunteer hours equate to the equivalent of 8 full time equivalents, which equates to 15,392 hours	Volunteer hours equate to the equivalent of 8 full time equivalents, which equates to 15,392 hours

Section C

Notes to the accounts

(cont)

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£							
Expenditure on raising funds:								
Fundraising	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Salaries & training	49,068	7,482	-	56,550	38,454	7,570	-	46,024
Equipment	767	-	-	767	837	-	-	837
Consumables	2,030	-	-	2,030	1,020	-	-	1,020
Publicity	157	-	-	157	429	-	-	429
Admin/running costs	2,620	-	-	2,620	665	-	-	665
Transport	2,411	-	-	2,411	768	-	-	768
Rent, rates & utilities	15,427	-	-	15,427	12,188	-	-	12,188
Insurance	1,292	-	-	1,292	1,111	-	-	1,111
Franchise fee	360	-	-	360	360	-	-	360
IT	995	-	-	995	236	-	-	236
Foods	9,826	6,522	-	16,348	-	-	-	-
Donated goods	165,734	-	-	165,734	108,357	-	-	108,357
Depreciation	1,903	-	-	1,903	1,504	-	-	1,504
Grants & donations	5,136	2,078	-	7,214	2,002	-	-	2,002
Total expenditure on charitable activities	257,726	16,082	-	273,808	167,931	7,570	-	175,501
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	257,726	16,082	-	273,808	167,931	7,570	-	175,501

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
600	300
-	-
-	-
-	-

Section C

Notes to the accounts

(cont)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	51,993	42,158
Social security costs	-	-
Pension costs (defined contribution scheme)	3,811	2,947
Other employee benefits	-	-
Total staff costs	55,804	45,105

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	3	3
Other	-	-
Total	3	3

Section C **Notes to the accounts** **(cont)**

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

8.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,811	2,947

Section C

Notes to the accounts

(cont)

Note 9 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

9.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Covid-19 support	2,981	-	-	2,981
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	2,981	-	-	2,981

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.

Names of institution	Purpose	Total amount of grants paid £
Citizens Advice Stroud and Cotswolds	Purchase of Microsoft Teams licences to enable remote client assistance in Covid-19	2,981
		-
		-
Total grants to institutions in reporting period		2,981
Other unanalysed grants		-
TOTAL GRANTS PAID		2,981

Last year:

9.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

9.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C**Notes to the accounts****(cont)****Note 10 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***10.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	15,505	15,505
Additions	-	-	-	3,178	3,178
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	18,683	18,683

10.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	RB	
** Rate				25%	

At beginning of the year	-	-	-	7,891	7,891
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,903	1,903
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	9,794	9,794

10.3 Net book value

Net book value at the beginning of the year	-	-	-	7,614	7,614
Net book value at the end of the year	-	-	-	8,889	8,889

Section C

Notes to the accounts

(cont)

Note 11 Stocks

Please complete this note if the charity holds any stock items

11.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	10,297	-	-
<i>Added in period</i>	-	-	166,107	-	-
<i>Expensed in period</i>	-	-	165,734	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	10,670	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	10,670	-	-
Total previous year	-	-	10,297	-	-

Section C**Notes to the accounts****(cont)****Note 12 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

12.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
14,794	6,217
-	-
14,794	6,217

Total

Note 13 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

13.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	300	-	-
Taxation and social security	1,606	1,301	-	-
Other creditors	684	310	-	-
Total	2,890	1,911	-	-

Note 14 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
381,892	118,101
-	-
381,892	118,101

Note 15 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 16.1 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Current Year £	Prior year £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	273,037	36,690
Adjustments for:		
Depreciation charges	1,903	1,504
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	- 373	8,008
(Increase)/decrease in debtors	- 8,577	- 3,427
(Increase)/decrease in creditors	979	416
Net cash provided by (used in) operating activities	266,969	43,191

Note 16.2 Analysis of cash and cash equivalents

	Current Year £	Prior year £
Cash in hand	381,892	118,101
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	381,892	118,101