# CHILTERN FOODBANK

England & Wales · Charity number 1181094

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2018-12-10 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 71 The Broadway<br>High Street<br>Chesham<br>Bucks<br>HP5 1BX |
| **Phone** | 01494775668 |
| **Email** | diane@chiltern.foodbank.org.uk |
| **Website** | https://chiltern.foodbank.org.uk/ |

## Activities

**Objects:** THE OBJECTS OF THE CHARITY ('THE OBJECTS')ARE: THE PREVENTION OR RELIEF OF POVERTY IN THE CHILTERN DISTRICT COUNCIL AREA IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING GRANTS ITEMS AND SERVICES TO INDIVIDUALS AND / OR CHARITIES OR OTHER ORGANISATIONS WORKING TO RELIEVE POVERTY.

**Activities:** THE ACTIVITIES OF THE CHARITY IS THE PREVENTION OR RELIEF OF POVERTY IN THE CHILTERN DISTRICT COUNCIL AREA IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING GRANTS ITEMS AND SERVICES TO INDIVIDUALS AND / OR CHARITIES OR OTHER ORGANISATIONS WORKING TO RELIEVE POVERTY.

## Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

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## Geography

- Buckinghamshire
- Hertfordshire
- Oxfordshire
- Slough
- West Berkshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £354,153 | £310,478 | - | - |
| 2024-03-31 | £365,559 | £319,345 | - | - |
| 2023-03-31 | £434,009 | £250,642 | - | - |
| 2022-03-31 | £264,003 | £184,101 | - | - |
| 2021-03-31 | £434,696 | £326,719 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Jonathan Stewart Salkeld** | Chair | 2024-05-21 |
| Brian John Mullens | | 2025-09-24 |
| Christopher Paul Kay | | 2021-01-14 |
| Janice Ann Watson | | 2026-01-28 |
| John Shaw | | 2021-01-14 |

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**CHILTERN FOODBANK**

England & Wales - Charity number 1181094

# Accounts

# CHILTERN FOODBANK CIO

## TRUSTEES REPORT AND ACCOUNTS

## YEAR ENDED 31 MARCH 2025

***Charity Registration Number: 1181094***

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**REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2025**
The Trustees present their annual report and charity accounts for the year ended 31st March 2025.

**Charity Information**
Chiltern Foodbank was registered with the Charity Commission on 10 December 2018 as a Charitable Incorporated Organisation (CIO), registered number 1181094.

**Trustees**
Jonathan Stewart Salkeld, appointed as Trustee on 21 May 2024 and appointed Chair on 27 November 2024
Michael John Ridout resigned as Trustee on 10 December 2024
Emma Burgham
Colin Osbaldeston passed away on 9 May 2025.
John Shaw
Christopher Paul Kay
Varkey M Abraham, resigned as Trustee on 26 November 2025
Brian John Mullens, appointed on 24 September 2025

Jonathan Stewart Salkeld was appointed Chair on 27 November 2024. Prior to that, meetings had been chaired by Michael Ridout.

Michael Ridout's term of office ended on 10 December 2024 and he resigned as a trustee effective that date.

Subsequent to the year-end Colin Osbaldeston passed away on 9 May 2025. Brian John Mullens was appointed as a Trustee on 24 September 2025. Varkey M Abraham resigned as a Trustee on 26 November 2025.

During the year the Trustees met on 6 occasions to discuss and review operations and policy.

**Principal Address**
Chiltern Foodbank CIO
71 Broadway
Chesham
HP5 1BX
Tel: 01494 775668
E: info@chiltern.foodbank.org.uk
W: www.chiltern.foodbank.org.uk

**Bankers**
Barclays Bank, 32 Bridge St, Banbury, OX16 5PN

**Independent Examiner:**
Christopher Nisbet FCA
Azets Audit Services
Suites B and D
Burnham Yard
Beaconsfield
Bucks HP9 2JH

**Annual report of the Trustees for the year ended 31 March 2025**

**Management and Governance Arrangements**
The CEO and Coordinator of the Foodbank is Diane Rutter and the Warehouse Manager is Kizzy Ross.
Distribution centre team leaders during this year have been Helen Emmerson (Prestwood), John Shaw (Wendover) and James Simmons (Chalfont St Peter).

**Change of personnel - Chair of Trustees and Treasurer**
Jonathan Stewart Salkeld was appointed Chair on 27 November 2024. Prior to that, meetings had been chaired by Michael Ridout during the recruitment process for a new Chair.

The Treasurer throughout the year was Colin Osbaldeston. Subsequent to the year end, Colin Osbaldeston passed away on 9 May 2025, and we take this opportunity to pay tribute to Colin's faithful service over a number of years. John Shaw became Interim Treasurer in May 2025, and Brian Mullens took over as Treasurer from 1 December 2025.

**Strategy**
Activity during the year was guided by the 3-year strategic plan which aligns with Trussell's strategy. In it the Trustees articulate Chiltern Foodbank's purpose and 3 strategic aims.

Strategic Direction

Our strategy on a page

| | | | |
|---|---|---|---|
| Purpose | Ensure that nobody in our communities has to wonder where their next meal is coming from | | |
| Specific Aims | Enable everyone in our communities to access food when they need it | Reduce the need for clients to return to the foodbank | Help address the causes of extreme poverty |
| Actions | Increase awareness among those who may need our service | Support other services that help our clients | Build public awareness of food poverty and its causes |
| | Ensure that our services are accessible at time of need | Improve our understanding of our clients and their needs | Gather data & generate evidence to influence national and local policy |
| | Develop effective partnerships and networks | | |
| | Attract, retain and motivate the volunteers on whom our service depends | | |
| Values | **Compassion – Justice – Community - Dignity** | | |

A strategy review was initiated by the Chair in January 2025 and is underway.

**Statement of Trustees' Responsibilities**
Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

## REPORT ON ACTIVITIES OF CHILTERN FOODBANK CIO FOR THE YEAR ENDED 31ST MARCH 2024

Chiltern Foodbank CIO (CFB) continues to be grateful to the general public and many organisations and businesses that have supported it with food and financial donations to enable it to meet the volume of need amongst our clients and to keep our operations running smoothly.

### Chiltern Foodbank CIO & The Trussell Trust

CFB continues to be a member of the Foodbank Network run by the Salisbury based Trussell Trust. In 2024/25 this network comprised 1,711 food bank centres across the country. CFB has a licence agreement with Trussell. Trussell continues to be involved in lobbying national government about inadequacies, inefficiencies and unfairness in the benefits system as well undertaking significant media coverage which has a very beneficial effect on food and financial donations to individual Foodbanks, including CFB, as well as increasing the number of volunteers willing to work at Foodbanks. Trussell is a campaigning organisation against poverty in the UK, and CFB's data contributes to the evidence base about food poverty in the UK.

### Premises

CFB continues to use 71 Broadway, Chesham as its principal warehouse and distribution centre supported by satellite distribution centres in Wendover, Prestwood and Chalfont St Peter.
The lease on the Chesham property expired on 31 July 2019 and a verbal agreement was made between the then Foodbank Coordinator, Dave Worrall, and the landlord that the arrangements could continue until 31 July 2024 on the same terms and conditions. CFB is currently in negotiation with the landlord for a new lease. We have been given an indication that the landlord is supportive of CFB continuing to use the premises and we expect those negotiations to be concluded in the near future.

### Numbers Fed

2024/25 saw a 27% decrease in the number of people fed from the previous year.

| | Vouchers redeemed | % Increase (decrease) | Adults Fed | % Increase (decrease) | Children Fed | % Increase (decrease) | Total Fed | % Increase (decrease) |
|---|---|---|---|---|---|---|---|---|
| 2021/22 April - March | 2090 | -24% | 3043 | -30% | 1849 | -30% | 4892 | -30% |
| 2022/23 April-March | 2288 | 10% | 3335 | 10% | 2205 | 19% | 5540 | 13% |
| 2023/24 April - March | 1794 | -22% | 2573 | -23% | 1671 | -24% | 4244 | -23% |
| 2024/25 April - March | 1369 | -24% | 1931 | -25% | 1167 | -30% | 3098 | -27% |

### Food Donations and Distribution

There was a reduction in amount of food received this year. There was also a reduction in food distributed because of a lower number of referrals from our partners.

Donated stock and purchases in 2024/5 was 50,390kg (2023/24 was 60,793kg).

Stock out to clients & other distributions in 2024/25 was 50,465kg (2023/24 was 60,147kg)
The value attributed to food donated to CFB and food given to clients is determined at a fixed unit price per kg. This was £2.37 per kg at the beginning of the reporting period, and increased to £2.77 per kg in September 2024, as advised by Trussell.

CFB continues to be generously supported by the local community with the donations made by the customers of the Amersham Tesco Superstore being the main contributor. Tesco also provide a financial top up based on the weight of goods donated by their customers.

Permanent collection bins are also found in the supermarket branches of Sainsbury's, Waitrose and Tesco in Chesham, Sweeney's in Wendover, Sainsbury's in Prestwood and Co-op in Great Missenden and Prestwood. In addition, community shops at the Wigginton Village Store and at The Lee Village Shop are doing regular collections. Customers of all stores made important donations.

Fairtrade has consistently delivered good quality products to us, purchased with donations from their customers. This is an all-round win, for our clients and for Fairtrade's producers.

Special collections have been carried out by various communities and organisations including the Little Chalfont community and many schools and churches.

We continue to have a network of Food Champions in the Amersham area who collect food donations from their neighbours, churches and workplace, and bring them to the Foodbank. A benefit of this is that people who purchase online groceries and no longer visit a supermarket, are still able to donate to the Foodbank. Food Champions collected 183 kg throughout the year. The Trustees are grateful to all the Food Champions, and to Susan Bosher, their volunteer team leader who pioneered this scheme.

We also utilise an app called Bank the Food, which pings when people with the app enter one of our food collection points and lets them know what the Foodbank currently needs. Donations via this route are very low, but it is a means for people who wish to engage by app to do so.

At times we have more stock coming in than we can safely store at our premises. While we want to have sufficient stock to give out to everyone referred to us, we do not wish to stockpile large quantities as it has been given for people in food crisis and we want to keep it flowing out to those who need it. We have guidelines for when our stock levels reach the capacity of our warehouse, or when we have excess of particular items. Throughout the year we have donated excess stock to other charities serving local people in poverty:

a. First priority: groups serving people in food crisis within our own geographical area, because the food was given for local people in food crisis – e.g. Family Food Hub at Little Chalfont https://www.facebook.com/familyfoodhub.uk
b. Second priority: other groups who are serving people in need in our communities, who might be facing poverty issues and could potentially be our clients – e.g. Holiday lunch clubs, events for elderly residents, welcome spaces etc.
c. Third priority: adjacent Foodbanks who do similar work to ourselves, supporting people who are local to us although not directly in our catchment area – e.g. One Can Trust https://onecantrust.org.uk/

As well as provision of products to clients, CFB provided food to a number of local initiatives which we promoted to our clients such as Welcome Spaces, and a cooking course on making nutritious food at a low cost. These activities were in partnership with Chesham United Reform Church, Chesham Library, Hope Church Chesham, and Oasis.

Other initiatives that we supported with food, toiletries and other items where appropriate were Meet and Eat (a child holiday lunch provision run by Chesham United Reform Church), Chesham Community Fridge, Chesham Christmas Day Lunch Party for the Elderly, Family Food Hub (St George's Little Chalfont), Christians Against Poverty, Chesham Library Warm Space (now called Welcoming Space); Holy Trinity Lunch Club (Prestwood); Hope Church Chesham Pop up Cafe & Warm Space, RSPCA, and Women's Refuge (Aylesbury).

Out of date stock (OOD) was disposed of by offering it to the Chesham Community Fridge, and a *help yourself* facility to volunteers, however, some items had to be binned. Most of the products found to be out of date were already past their *best before* dates when received by us.

**Referral Partners**
CFB has 99 referral partners (voucher issuers) registered with us, of whom 61 have actively issued vouchers in the year 2024/25. (Previously 109 in 2023/24 of whom 62 were active). The breakdown by referral partner type is:

| | |
|---|---|
| Statutory Agency | 57 |
| Charity | 16 |
| Church | 17 |
| Voluntary Agency | 3 |
| Community Group | 6 |
| Total | 99 |

Citizens Advice Buckinghamshire was the largest issuer of vouchers in 2024/25, (556) with substantial numbers also issued from Community Support for Bucks (Buckinghamshire Council's Helping Hands) (242) and Paradigm Housing (93). Other referral partners each issued less than 100, with most issuing less than 10.

**Volunteers**
The Foodbank continues to be supported by a well-trained and enthusiastic group of 83 volunteers. These support the work of CFB at its main warehouse in Chesham and its distribution centres in Chesham, Chalfont St Peter, Prestwood and Wendover, and through local food collections. The Trustees are truly grateful for the very hard work that all volunteers give in ensuring that the most vulnerable in our community are fed. CFB would like to acknowledge and thank Kizzy Ross, our warehouse manager and her team of warehouse volunteers, all the front of house volunteers, all van drivers, all delivery drivers, plus the many other volunteers who perform vital functions in the life of the Foodbank.

**Fundraising**
Our communities have been very generous and we saw a continued generosity in financial donations from individuals and organisations, many of whom undertook self-initiated fundraising activities.

CFB has not needed to undertake any additional fundraising activities.

**IT and Digital Support**
We make significant use of IT in the running of the Foodbank. Most notable is that all our data concerning our stock, our clients and food distributed is held on Trussell's cloud-based Data Collection System. The data and statistics are overseen by our volunteer Margaret Irvine. All our files and information are held on Trussell's cloud based Googledrive. These are secure systems that are GDPR compliant.

The CFB website is a generic one based on Trussell format. Our volunteer Robert Pender has been regularly updating our website with improvements and news items throughout the year.
There is a "Donate" button on the CFB website and access to a giving portal run by Enthuse/Charity Checkout.

We have a Just Giving account, used mainly by Corporate partners and overseen by Kate Turnock, our Lead volunteer for Corporate Liaison.

During the year, CFB continued to receive online donations via Enthuse/Charity Checkout.
We have an Instagram account, developed and managed by our volunteer Lucy Chapman, which enables us to share information, campaigns, thanks and insights via social media.

IT support was provided by Cloud Smart Solutions, a local IT support provider at a charity preferential rate.

The Trustees are grateful to Margaret, Robert, Kate and Lucy for their data, IT and digital support.

**Financial**
CFB continues to be blessed with healthy financial reserves as income from gifts and grants exceeded expenditure in 2024/25 by £43,675.

Buckinghamshire Council continued to support CFB through its grants to support the work of providing emergency food to local people. In particular they enable Foodbank volunteers to have access to parking permits enabling them to park for free when volunteering at the Foodbank.

During the year the following payments were made to Trustees in reimbursement of expenses personally incurred in running CFB:

- Colin Osbaldeston £44.95
- John Shaw £315.65

No other Trustees were reimbursed any expenses.

As well as emergency food distribution, Chiltern Foodbank awards discretionary grants to help to alleviate poverty. During the year 2024/25 the following grants were made:

- £740 in Hardship grants to assist individual clients in need.
- £30,627 to Citizens Advice Buckinghamshire, our main referral partner, to run a dedicated freephone food crisis line that allows clients to access food vouchers. This is coupled with the provision of expert advice for all callers designed to address the underlying issues contributing to their financial insecurity which in turn drives their need for food vouchers.
- £6,000 to Restore Hope Latimer, to enable them to provide fresh fruit, vegetables and eggs to some of our clients.
- £7,500 to Christians Against Poverty for supporting many of our clients in their journey to becoming debt free.
- £1,000 to Chesham United Reform Church to run summer sessions of Meet & Eat providing food and activities in a safe and fun environment for families trying to manage on a tight budget during the holidays.
- £850 to Holy Trinity Prestwood to fund their Make Lunch Club sessions from May-December to enable families who have children that are eligible for free school meals to access a hot and nutritious two-course meal once a week in each school holiday.

The purchase of all equipment was written off by 100% during the year.

The part time CEO and Coordinator, Diane Rutter, was the only paid member of staff. Subsequent to year-end 2 more part time paid employees have been recruited.

TaxAssist in Chesham continue to provide payroll services on a pro bono basis, which they have done since 2021, for which the Trustees are most grateful.

**Reserves**

The Trustees considered the Charity's reserves target, in accordance with its reserves policy, when developing and approving financial plans and budgets for 2024/25. The purpose of the reserves policy is to ensure the stability of the delivery of the mission and ongoing operations of the Chiltern Foodbank.

Unrestricted general fund reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated reduction in funding, or uninsured losses.

The target range for unrestricted general fund reserves is based on a risk-based approach. When assessed this equated to a minimum fund balance at the end of 2024/25 of between £110,000 and £145,000, which represents approximately 9 to 12 months of planned unrestricted expenditure. The Trustees have considered the level of General Funds, including designated funds for hardship and dilapidations, held at the end of the financial year. The level of these funds is £589,601, which is £444,601 in excess of the top of reserves target range. This has arisen due to the generosity of donors and grant makers and without any specific effort being put into fundraising in the previous years.

The Trustees have continued to allocate a Designated Fund of £350,000 to support the delivery of the Strategy. In addition, there are Designated Reserves for Dilapidations and for the Hardship Fund. During the year the Trustees set aside out of General Reserve Funds an amount of £2,000 to the Dilapidations Reserve. The resulting balances at the year-end were £12,000 and £2,529 respectively.

It is anticipated that the balance of excess reserves of £80,072 will reduce significantly in future years due to higher rent and payroll expenses along with additional expenditure in areas that contribute to CFB's purpose of helping to address the causes of poverty.

**Foodbank Van**
The van purchased by the Buckinghamshire Building Society in 2013 continues to be well used for the collection of goods from Tesco, Sainsbury's and Waitrose as well as the delivery of boxes to the distribution centres at Prestwood and Chalfont St Peter. However, annual mileage is low and a replacement will hopefully not be required for a number of years.
The Trustees are grateful to Oakleigh Garage in Chesham for the free provision of servicing and MOT inspection of the van during the year.

**Tesco sim cards**
Throughout the year CFB has been able to access Tesco sim cards through a partnership with Trussell and Tesco, which provide 6 months of free data, calls and texts. These can be given to clients in need when requested by our referral partners. Five were given out during the year. (Previously the partnership was with Vodafone).

**Tesco Gift cards**
Following on the positive reception of Tesco gift cards that we gave to clients in 2023-24, the Trustees agreed to purchase £15,000 worth of gift cards in the 2024-25 budget for distribution to clients during the winter months when household costs are usually at their highest. Once again, the gift cards were well received and eased pressure on household budgets of our clients, helping to reduce the need for them to return to the Foodbank.

**Risk Management**
The principal risks and uncertainties considered by the Trustees included:

- **Health & Safety** – Risk assessments and Health and Safety policy reviewed and updated in July 2024 (and again in July 2025), with mitigations put in place as appropriate to ensure that staff, volunteers and clients were protected.
- **Safeguarding** – The Safeguarding Policy and associated procedures were reviewed and updated and approved by the Trustees in July 2024 (and again in July 2025).
- **Financial** – As the report and accounts show, the Chiltern Foodbank had a healthy financial position at the end of the year. The Trustees reviewed and agreed the Charity's reserves policy on 23 May 2024 (and again in May 2025), which, along with ongoing financial reporting and planning, will help ensure that financial risks are managed effectively. In addition, the Trustees have developed a full financial controls policy agreed in March 2025. Subsequent to the year end the grant giving policy was reviewed and agreed in May 2025
- **Data Protection** – The Data Protection policy was last reviewed and approved by Trustees in September 2023. It is due to be reviewed again in January 2026. Guidance is also in place to help Trustees, staff and volunteers comply with this policy and relevant data protection legislation. No data breaches were reported to the ICO during the year, or since then to the date of this report.

**Returners Project**
Our Returners Project in partnership with Trussell and Citizens Advice Buckinghamshire has continued throughout the year. Funded through a Financial Inclusion grant from Trussell this project helps us to address our second strategic aim to *reduce the need for people to keep returning to the Foodbank*. We pay Citizens Advice Buckinghamshire for caseworker time to provide direct support to Foodbank clients who have had more than 3 parcels in a 6-month period. This enables a review of their finances and help to access any additional income they are entitled to or support with debts etc., to ensure that they receive the maximum income possible. Volunteer Nicola Raher is the project lead for the Foodbank and the Trustees are grateful for her help in overseeing and delivering this project. In January 2025 we carried out an internal review of the success of the project. Options were proposed to the trustees for ways forward beyond the current funding. We subsequently met with the CEO of Citizens Advice to set out what changes we would require to enable us to fund the project beyond November 2025.

**Future Plans - Strategy review and HR changes.**
In January 2025 we launched a review of our strategy which had run from 2021-2025. In each trustee meeting we have progressed this, completing SWOT analyses, Boston matrices, and exploring options to mitigate our weaknesses and build on our strengths and opportunities. As a result of discussions over the past two years, it was agreed to recruit a part time deputy Coordinator to free up the CEO time to focus on strategy development. Subsequent to the year-end, two of our existing volunteers have been appointed into a paid job-share role that commenced on 1st June 2025. We are delighted to have Julie Gamston and Kate Turnock in the paid staff team.

Approved by the Trustees on 23 January 2026 and signed on their behalf by:

.....
Jon Salkeld
Chair of Trustees

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

| | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | | | | | | |
| Income from donations and legacies | 3a | £286,897 | £0 | £0 | **£286,897** | £302,437 |
| Income from charitable activities | 3b | £11,960 | £0 | £34,442 | **£46,402** | £50,963 |
| Investment income | 3c | £18,776 | £0 | £ 0 | **£18,776** | £ 12,159 |
| Other income | 3d | £2,078 | £0 | £0 | **£2,078** | £0 |
| **Total Income** | | **£319,711** | **£0** | **£34,442** | **£ 354,153** | £365,559 |
| **RESOURCES EXPENDED** | | | | | | |
| Expenditure on Raising Funds | | £0 | £0 | £0 | **£0** | £0 |
| Expenditure on Charitable Activities | 4 | £275,196 | £740 | £33,780 | **£309,716** | £ 318,619 |
| Other Expenditure – Governance Costs | 5 | £762 | £0 | £0 | **£762** | £726 |
| **Total Expenditure** | | **£275,958** | **£740** | **£33,780** | **£310,478** | £ 319,345 |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS** | | **£43,753** | **(£740)** | **£662** | **£43,675** | £ 46,214 |
| Transfers between funds | | (£2,000) | £2,000 | - | **£0** | £0 |
| **NET MOVEMENT IN FUNDS** | | £41,753 | £1,260 | £662 | **£43,675** | £46,214 |
| Surplus funds brought forward | | £183,319 | £363,269 | £16,559 | £563,147 | £516,933 |
| **SURPLUS FUNDS CARRIED FORWARD** | | **£225,072** | **£364,529** | **£17,221** | **£606,822** | £563,147 |

| BALANCE SHEET | Note | 31 March 2025 £ | 31 March 2025 £ | 31 March 2024 £ | 31 March 2024 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Furniture, fixtures & equipment | 7 | £0 | | £0 | |
| | | | **£0** | | £0 |
| **CURRENT ASSETS** | | | | | |
| Stock | | £22,033 | | £19,029 | |
| Debtors | 8 | £20,661 | | £17,705 | |
| Cash in bank and in hand - General Funds | | £547,670 | | £527,139 | |
| Cash in bank and in hand - Fuel Bank Account | | £17,221 | | £0 | |
| | | | **£607,584** | | £563,873 |
| Creditors falling due within one year | 9 | | £762 | | £726 |
| **NET ASSETS** | | | **£606,822** | | £ 563,147 |
| **FUNDS:** | | | | | |
| Unrestricted Income Funds | 10 | | £589,601 | | £546,588 |
| Restricted Income Funds | 10 | | £17,221 | | £16,559 |
| **TOTAL CHARITY FUNDS** | | | **£606,822** | | £563,147 |

The notes at pages 13 to 18 form part of these accounts.

Approved by the Trustees on 23 January 2026 and signed on their behalf

.....
Jon Salkeld
Chair of Trustees

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

**(a) Basis of preparation and assessment of going concern**

The financial statements have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The financial statements 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 financial statements.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 10.

**(c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

The value of donated goods, calculated at the rate set by the Trussell Trust, is shown in incoming resources.

Tax refunds are recognised when the income to which they relate is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only

accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Support and governance costs**

Support and governance costs for the charity include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to fees payable for the independent examination of the accounts together with other administrative expenses.

Unless directly attributable to a specific fund, all these costs are met out of unrestricted funds.

Further details of these costs can be seen in notes 5 and 6.

**(g) Expenditure on charitable activities**

Expenditure on charitable activities includes donations of food and grants made, as shown in note 4.

**(h) Fixed Assets**

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings and equipment | 5 years straight line |

**(i) Stock**

Stock, received by way of donation is valued at the year end at the value set by the Trussell Trust.

**(j) Debtors**

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

**(k) Creditors**

Creditors are recognised at their settlement amount after allowing for any discounts due.

**(l) Contingent liabilities**

The charity does not have any contingent liabilities.

## 2 Trustees' Expenses and Remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). The Charity has employed a co-ordinator who has been remunerated in the period amounting to £28,564 (2024: £26,201). Current trustees were reimbursed a total of £361 (2024: £1,229) in the year.

## 3a Income from Donations and Legacies

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Food donations | **£132,750** | | **£132,750** | £144,079 |
| Cash donations | **£154,147** | | **£154,147** | £158,358 |
| Donations including tax recoverable | **£286,897** | | **£286,897** | £302,437 |

## 3b Income from Charitable Activities

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants – Buckinghamshire Council | £11,960 | £0 | **£11,960** | £12,877 |
| Grants – Trussell Trust | £0 | £0 | **£0** | £4,968 |
| Grants – Financial Inclusion | £0 | £34,442 | **£34,442** | £33,118 |
| Fund raising events | £0 | £0 | **£0** | £0 |
| **Total** | **£11,960** | **£34,442** | **£46,402** | £50,963 |

## 3c Investment Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Cash Deposits | **£18,776** | **£0** | **£18,776** | £12,159 |

## 3d Other Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Gain on revaluation of stock | **£2,078** | **£0** | **£2,078** | £0 |

## 4 Analysis of Charitable Expenditure

| | Year to 31 March 2025 | | Year to 31 March 2024 | |
|---|---|---|---|---|
| | £ | | £ | |
| **Food/clients etc** | | | | |
| Value of food given to clients | **£131,824** | | £142,548 | |
| Purchase of Food | **£0** | | £309 | |
| Gift cards given to clients | **£14,966** | | £19,687 | |
| | | **£146,790** | | £162,544 |
| **Running Expenses** | | | | |
| Salary and pension | **£28,564** | | £26,201 | |
| Rent | **£12,000** | | £12,000 | |
| Uniforms and other volunteer costs | **£7,602** | | £6,045 | |
| Storage and packing materials | **£3,965** | | £4,482 | |
| Repairs and maintenance | **£16,966** | | £4,233 | |
| Van expenses and travel | **£3,815** | | £3,060 | |
| Communications and publicity | **£617** | | £0 | |
| Post & stationery | **£1,079** | | £1,762 | |
| Telephone | **£502** | | £422 | |
| Computer running costs | **£406** | | £0 | |
| Insurance | **£1,442** | | £1,194 | |
| Light, heat and water | **£2,208** | | £2,284 | |
| Bank Charges | **£164** | | £245 | |
| Equipment | **£703** | | £1,373 | |
| Depreciation | **£0** | | £1,135 | |
| Sundry | **£2,319** | | £1,389 | |
| | | **£82,352** | | £65,825 |
| **Grants** | | | | |
| Citizens Advice Buckinghamshire | **£30,627** | | £29,666 | |
| Big Community Takeaway | **£0** | | £12,500 | |
| Christians Against Poverty | **£7,500** | | £6,000 | |
| Restore Hope Latimer | **£6,000** | | £6,000 | |
| UCR Meat and Eat | **£1,000** | | £1,000 | |
| Prestwood Make Lunch | **£850** | | £785 | |
| Oasis Cookery Course | **£78** | | | |
| Southend Foodbank Van Appeal | **£0** | | £200 | |
| St George's Little Chalfont | **£0** | | £0 | |
| Financial Inclusion Returners Project | **£33,780** | | £32,481 | |
| Hardship Fund | **£740** | | £1,618 | |
| | | **£80,575** | | £90,250 |
| **Total** | | **£309,716** | | £318,619 |

£33,780 (2024: £32,481) of the Financial Inclusion Returners Project and £nil (2024: £0) of fuel vouchers given to clients were met out of restricted funds. £740 (2024: £1,618) for the Hardship Fund was met out of designated funds. The rest of the costs were met out of unrestricted funds.

## 5 Other Expenditure – Governance Costs

Governance costs for the Trust include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees as follows:

| | Year to 31 March 2025 | Year to 31 March 2024 |
|---|---|---|
| | £ | £ |
| Independent Examiner's Remuneration (Note 6) | £762 | £726 |
| | £762 | £726 |

All of the above costs were met out of unrestricted funds.

## 6 Independent Examiner's Remuneration

The independent examiner's remuneration comprises an independent examination fee of £762 (2024: £726)

## 7 Fixed Assets

| | Fixtures, fittings & equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| As at 1 April 2024 | £5,678 | **£5,678** |
| Additions | £0 | **£0** |
| As at 31 March 2025 | **£5,678** | **£5,678** |
| **Depreciation** | | |
| As at 1 April 2024 | £5,678 | **£5,678** |
| Charge for the year | £0 | **£0** |
| As at 31 March 2025 | **£5,678** | **£5,678** |
| Net Book Value at 31 March 2025 | **£0** | **£0** |
| Net Book Value at 31 March 2024 | **£0** | **£0** |

All assets relate to unrestricted funds

## 8 Analysis of Debtors

| | At 31 March 2025 | At 31 March 2024 |
|---|---|---|
| | £ | £ |
| Prepayments and accrued income | £20,661 | £17,705 |
| Other debtors | £0 | £0 |
| | **£20,661** | **£17,705** |

All debtors relate to unrestricted funds

## 9 Analysis of Creditors falling due within one year

| | At 31 March 2025 | At 31 March 2024 |
|---|---|---|
| | £ | £ |
| Accruals | £762 | £726 |
| | **£762** | £726 |

All creditors falling due within one year relate to unrestricted funds

## 10 Analysis of Charitable Funds

| | Balance at 1 April 2024 | Incoming resources | Resources expended | Transfers between funds | Balance at 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | £183,319 | £ 319,711 | (£275,958) | (£2,000) | **£225,072** |
| **Designated Funds – Hardship** | £3,269 | £0 | (£740) | £0 | **£2,529** |
| **Designated Funds – Dilapidations** | £10,000 | £0 | (£0) | £2,000 | **£12,000** |
| **Designated Funds – New Strategy** | £350,000 | £0 | (£0) | £0 | **£350,000** |
| **Restricted Funds – Fuelbank** | £0 | £0 | (£0) | (£0) | **£0** |
| **Restricted Funds – Financial Inclusion** | £16,559 | £34,442 | (£33,780) | £0 | **£17,221** |
| | £ 563,147 | **£ 354,153** | **(£310,478)** | **£0** | **£606,822** |

## 11 Analysis of Net Assets Between Funds

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2025 are represented by: | | | | |
| Total Assets | £225,834 | £364,529 | £17,221 | **£607,584** |
| Creditors due within 1 year | (£762) | £0 | £0 | **(£762)** |
| | **£225,072** | **£364,529** | **£17,221** | **£606,822** |
| Fund balances at 31 March 2024 were represented by: | | | | |
| Total Assets | £184,045 | £363,269 | £16,559 | **£563,873** |
| Creditors due within 1 year | (£726) | £0 | £0 | **(£726)** |
| | **£183,319** | **£363,269** | **£16,559** | **£563,147** |

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN FOODBANK CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11 to 18.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Christopher Nisbet*

**Christopher Nisbet FCA**
Azets Audit Services
Suites B&D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

23 January 2026

**CHILTERN FOODBANK**

England & Wales - Charity number 1181094

# Accounts

**CHILTERN FOODBANK CIO**

**TRUSTEES REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2024**

***Charity Registration Number: 1181094***

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**REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2024**
The Trustees present their annual report and charity accounts for the year ended 31st March 2024.

**Charity Information**
Chiltern Foodbank was registered with the Charity Commission on 10 December 2018 as a Charitable Incorporated Organisation (CIO), registered number 1181094.

**Trustees**
Rev. Louise Alice Webber, resigned as Trustee and Chair on 23 May 2023.
Varkey Abraham (also known as Roy Abraham), appointed as Trustee and Chair on 23 May 2023; resigned as Chair on 27 February 2024.
Michael John Ridout
Emma Burgham
Colin Osbaldeston FCA
John Shaw FCMA
Christopher Paul Kay

Rev. Louise Webber resigned from the Chair and as a Trustee (on 23 May 2023) and Roy Abraham was appointed to these positions on the same date. Subsequently Roy Abraham stepped down as Chair (on 27 February 2024) due to ill health but continues as a Trustee. Subsequent Trustee meetings have been chaired by Michael Ridout as agreed by the Trustees present. In the meantime, the trustees are actively seeking a suitable person to take up the position of Chair.

Subsequent to the year-end Jon Salkeld was appointed as a Trustee on 21 May 2024.

During the year the Trustees met on 5 occasions to discuss and review operations and policy.

**Principal Address**
Chiltern Foodbank CIO
71 Broadway
Chesham
HP5 1BX
Tel: 01494 775668
E: info@chiltern.foodbank.org.uk
W: www.chiltern.foodbank.org.uk

**Bankers**
Barclays Bank, 32 Bridge St, Banbury, OX16 5PN

**Independent Examiner:**
Christopher Nisbet FCA
Azets Audit Services
Suites B and D
Burnham Yard
Beaconsfield
Bucks HP9 2JH

**Annual report of the Trustees for the year ended 31 March 2024**

**Management and Governance Arrangements**
The CEO and Coordinator of the Foodbank is Diane Rutter and the Warehouse Manager is Kizzy Ross. Distribution centre team leaders during this year have been Helen Emmerson (Prestwood), John Shaw (Wendover) and James Simmons (Chalfont St Peter).
The Treasurer is Colin Osbaldeston.

**Change of personnel - Chair of Trustees**
Lou Webber informed the Trustee board in November 2022 that she would be stepping down from the Trustee board in May 2023 as she was moving to a different part of the country. The Trustees are grateful to pro bono consultant Barry Clarke for facilitating their discussions to agree priorities, requirements, principles and process for recruiting a new Chair of Trustees, and for producing documentation and a timeline to support this. The role was advertised widely across local networks and via online volunteer recruitment portals including Reach Volunteering and Community Impact Bucks. The agreed selection process was followed with a successful outcome. The new Chair of Trustees, Roy Abraham, was identified during the year, and was appointed as Trustee and Chair from 23 May 2023. Subsequently Roy Abraham resigned as Chair on 27 February 2024 due to ill health but continues as a Trustee. Subsequent Trustee meetings have been chaired by Michael Ridout as agreed by the Trustees present. In the meantime, the trustees are actively seeking a suitable person to take up the position of Chair.

**Strategy**
Activity during the year was guided by the 3-year strategic plan which aligns with the Trussell Trust's strategy. In it the Trustees articulate Chiltern Foodbank's purpose and 3 strategic aims.

| | | | |
|---|---|---|---|
| **Purpose** | **Ensure that nobody in our communities has to wonder where their next meal is coming from** | | |
| **Specific Aims** | Enable everyone in our communities to access food when they need it | Reduce the need for clients to return to the foodbank | Help address the causes of extreme poverty |
| **Actions** | Increase awareness among those who may need our service | Support other services that help our clients | Build public awareness of food poverty and its causes |
| | Ensure that our services are accessible at time of need | Improve our understanding of our clients and their needs | Gather data & generate evidence to influence national and local policy |
| | Develop effective partnerships and networks | | |
| | Attract, retain and motivate the volunteers on whom our service depends | | |
| **Values** | **Compassion – Justice – Community - Dignity** | | |

**Statement of Trustees' Responsibilities**
Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

**REPORT ON ACTIVITIES OF CHILTERN FOODBANK CIO FOR THE YEAR ENDED 31ST MARCH 2024**

Chiltern Foodbank CIO (CFB) continues to be grateful to the general public and many organisations and businesses that have supported it with food and financial donations to enable it to meet the high volume of need amongst our clients and to keep our volunteers safe.

**Chiltern Foodbank CIO & The Trussell Trust**

Chiltern Foodbank CIO continues to be a member of the Foodbank Network run by Salisbury based The Trussell Trust (TT) in which there are over 1,400 food bank centres across the country. Chiltern Foodbank CIO has a franchise agreement with TT. TT continues to be involved in lobbying national government about inadequacies, inefficiencies and unfairness in the benefits system as well undertaking significant media coverage which has a very beneficial effect on food and financial donations to individual Foodbanks, including CFB, as well as increasing the number of volunteers willing to work at Foodbanks. TT is a campaigning organisation against poverty in the UK, and Chiltern Foodbank CIO's data contributes to the evidence base about food poverty in the UK.

**Premises**

CFB continues to use 71 Broadway, Chesham as its principal warehouse and distribution centre supported by satellite distribution centres in Wendover, Prestwood and Chalfont St Peter.

The lease on the Chesham property expired on 31 July 2019 and a verbal agreement was made between the then Foodbank Coordinator, Dave Worrall, and the landlord that the arrangements could continue until 31 July 2024 on the same terms and conditions. However, the Foodbank has outgrown the current premises and a search for new premises was initiated in 2021, looking for somewhere that is safe for our volunteers and fit for purpose in which to deliver an enhanced service for our clients. Many properties have been viewed and possibilities explored, with one in particular looking a strong possibility. An informal community alliance was established with other community groups and partners with a view to co-locating to this particular property and creating a new community hub which would include the Foodbank. However, after a year of negotiations, the owners decided in 2023 to sell the property to another interested party. Another suitable property was identified in summer of 2023, and another community alliance initiated with other interested charities. However, the owners have subsequently decided not to rent to charities. Meanwhile we utilise the space within the current premises to best effect. Since 31 July 2024 CFB is currently in negotiation with the landlord for a further extension under the same terms and conditions.

**Numbers Fed**

2023/24 saw a 23.4% decrease in the number of people fed from the previous year.

| | Vouchers redeemed | % Increase (decrease) | Adults Fed | % Increase (decrease) | Children Fed | % Increase (decrease) | Total Fed | % Increase (decrease) |
|---|---|---|---|---|---|---|---|---|
| 2021/22 April - March | 2090 | -23.8% | 3043 | -29.7% | 1849 | -29.9% | 4892 | -29.7% |
| 2022/23 April- March | 2288 | 9.5% | 3335 | 9.6% | 2205 | 19.3% | 5540 | 13.2% |
| 2023/24 April - March | 1794 | -21.6% | 2573 | -22.8% | 1671 | -24.2% | 4244 | -23.4% |

**Food Donations and Distribution**

There was a reduction in amount of food received this year. There was also a reduction in the food distributed because of a lower number of referrals from our partners.

Donated stock and purchases in 2023/24 was 60,792.73kg (2022/23 was 73,154.34kg).

Stock out to clients & other distributions in 2023/24 was 60,146.90kg (2022/23 was 69,222.79kg)

The value attributed to food donated to CFB and food given to clients is determined at a fixed unit price of £2.37 per kg, as advised by TT.

CFB continues to be generously supported by the local community with the donations made by the customers of the Amersham Tesco Superstore being the main contributor. Tesco also provide a

financial top up based on the weight of goods donated by their customers.
Permanent collection bins are also found in the supermarket branches of Sainsbury's, Waitrose and Tesco in Chesham, Sweeneys in Wendover, Sainsbury's in Prestwood and Co-op in Great Missenden and Prestwood. In addition, community shops at the Wigginton Village Store and at The Lee Village Shop are doing regular collections. Customers of all stores made important donations.
Fairtrade has consistently delivered good quality products to us, purchased with donations from their customers. This is an all-round win, for our clients and for Fairtrade's producers.
Special collections have been carried out by various communities and organisations including the Little Chalfont community, Wendover Youth Centre, Welcome to Running and many schools and churches.
We continue to have a network of Food Champions in the Amersham area who collect food donations from their neighbours, churches and workplace, and bring them to the Foodbank. A benefit of this is that people who purchase online groceries and no longer visit a supermarket, are still able to donate to the Foodbank. Food Champions collected 699.98 kg throughout the year. The Trustees are grateful to all the Food Champions, and to Susan Bosher, their volunteer team leader who pioneered this scheme.
We also utilise an app called Bank the Food, which pings when people with the app enter one of our food collection points and lets them know what the Foodbank currently needs. Donations via this route are very low, but it is a means for people who wish to engage by app to do so.
At times we have more stock coming in than we can safely store at our premises. While we want to have sufficient stock to give out to everyone referred to us, we do not wish to stockpile large quantities as it has been given for people in food crisis and we want to keep it flowing out to those who need it. We have guidelines for when our stock levels reach the capacity of our warehouse, or when we have excess of particular items. Throughout the year we have donated excess stock to other charities serving local people in poverty:

a. First priority: groups serving people in food crisis within our own geographical area, because the food was given for local people in food crisis – e.g. Family Food Hub at Little Chalfont https://www.facebook.com/familyfoodhub.uk
b. Second priority: other groups who are serving people in need in our communities, who might be facing poverty issues and could potentially be our clients – e.g. Holiday lunch clubs, events for elderly residents, warm spaces etc.
c. Third priority: adjacent Foodbanks who do similar work to ourselves supporting people who are local to us although not directly in our catchment area – e.g. One Can Trust https://onecantrust.org.uk/
d. Fourth Priority: Foodbanks and charities supporting people in need in Northwest London as we know that they face high levels of need and many of the people they support are homeless and have gravitated there from outside London, including from our own area - e.g. Sufra https://www.sufra-nwlondon.org.uk/

As well as provision of products to clients, CFB provided food to a number of local initiatives which we promoted to our clients such as Welcome Spaces, and a cooking course on making nutritious food at a low cost. These activities were in partnership with Chesham United Reform Church, Chesham Library, Hope Church Chesham, the Mayor of Chesham, Chesham Asian Welfare Society, and Oasis Bagnall.
Other initiatives that we supported with food, toiletries and other items where appropriate were Meet and Eat (a child holiday lunch provision run by Chesham United Reform Church), Chesham Community Fridge, Chesham Christmas Day Lunch Party for the Elderly, Family Food Hub (St George's Little Chalfont), One Can Trust (High Wycombe), Care4Calais (supporting refugees), Christians Against Poverty, Chesham Library Warm Space (now called Welcoming Space); Holy Trinity Lunch Club (Prestwood); Hope Church Chesham Pop up Cafe & Warm Space, RSPCA, Women's Refuge (Aylesbury), and Inspire GB (soup kitchen).
Out of date stock (OOD) was disposed of by offering it to the Chesham Community Fridge, and a *help yourself* facility to volunteers, however, some items had to be binned. Most of the products found to be out of date were already past their *best before* dates when received by us.

**Referral Partners**
CFB has 109 referral partners (voucher issuers) registered with us, of whom 62 have actively issued vouchers in the year 2023/24. (Previously 107 in 2022/23 of whom 74 were active). The breakdown by referral partner type is:

| | |
|---|---|
| Statutory Agency | 63 |
| Charity | 18 |
| Church | 18 |
| Voluntary Agency | 4 |
| Community Group | 6 |
| Total | 109 |

Citizens Advice Buckinghamshire was the largest issuer of vouchers in 2023/24, (518) with substantial numbers also issued from Community Support for Bucks (Buckinghamshire Council's Helping Hands) (401) and Paradigm Housing (290). Other referral partners each issued less than 100, with most issuing less than 10.

**Volunteers**
The Foodbank continues to be supported by a well-trained and enthusiastic group of 96 volunteers. These support the work of CFB at its main warehouse in Chesham and its distribution centres in Chesham, Chalfont St Peter, Prestwood and Wendover, and through local food collections. The Trustees are truly grateful for the very hard work that all volunteers give in ensuring that the most vulnerable in our community are fed. CFB would like to acknowledge and thank Kizzy Ross, our warehouse manager and her team of warehouse volunteers, all the front of house volunteers, all van drivers, all delivery drivers, plus the many other volunteers who perform vital functions in the life of the Foodbank.

**Fundraising**
Our communities have been very generous and we saw a continued generosity in financial donations from individuals and organisations, many of whom undertook self-initiated fundraising activities.
We are particularly grateful to Elizabeth Shepherd, the Mayor of Amersham, for making us her charity of the year. This generated donation of money, products and also raised awareness of food poverty in our area and how to get help.
CFB has not needed to undertake any additional fundraising activities.

**IT and Digital Support**
We make significant use of IT in the running of the Foodbank. Most notable is that all our data concerning our stock, our clients and food distributed is held on the Trussell Trust's cloud-based Data Collection System. The data and statistics are overseen by our volunteer Margaret Irvine. All our files and information are held on the Trussell Trust's cloud based Googledrive. These are secure systems that are GDPR compliant.
The CFB website is a generic one based on the Trussell Trust format. Our volunteer Robert Pender has been regularly updating our website with improvements and news items throughout the year.
There is a "Donate" button on the CFB website and access to a giving portal run by Enthuse/Charity Checkout.
We have a Just Giving account, used mainly by Corporate partners and overseen by Kate Turnock, our Lead volunteer for Corporate Liaison.
During the year, CFB received donations via Enthuse/Charity Checkout totalling £30,454.55, a marked decrease from £65,244.91 in the previous year. A further £6,608.93 was claimed in Gift Aid (£13,131.02 in the previous year).
We have an Instagram account, developed and managed by our volunteer Lucy Chapman, which enables us to share information, campaigns, thanks and insights via social media.
IT support was provided by Tim Pye and Nigel Brand. Subsequent to the year-end we have contracted a local IT support provider at a charity preferential rate.
The Trustees are grateful to Margaret, Robert, Kate, Lucy, Tim and Nigel for their data, IT and digital support.

**Financial**
CFB continues to be blessed with healthy financial reserves as income from gifts and grants exceeded expenditure in 2023/24 by £46,213.

Buckinghamshire Council continued to support CFB through its grants to support the work of providing emergency food to local people. In particular they enable Foodbank volunteers to have access to parking permits enabling them to park for free when volunteering at the Foodbank.
During the year the following payments were made to Trustees in reimbursement of expenses personally incurred in running CFB:

- Colin Osbaldeston £650.94
- John Shaw £553.37
- Roy Abraham £25.05

No other Trustees were reimbursed any expenses.

As well as emergency food distribution, Chiltern Foodbank awards discretionary grants to help to alleviate poverty. During the year 2023/24 the following grants were made:

- £1,618 in Hardship grants to assist individual clients in need.
- £29,666 to Citizens Advice Buckinghamshire, our main referral partner, to run a dedicated freephone food crisis line that allows clients to access food vouchers. This is coupled with the provision of expert advice for all callers designed to address the underlying issues contributing to their financial insecurity which in turn drives their need for food vouchers.
- £12,500 to Big Community Takeaway, to provide two-course hot meals to our clients who live in Chesham, Amersham and the surrounding villages.
- £6,000 to Restore Hope Latimer, to enable them to provide fresh fruit, vegetables and eggs to some of our clients.
- £6,000 to Christians Against Poverty for supporting many of our clients in their journey to becoming debt free.
- £1,000 to Chesham United Reform Church to run summer sessions of Meet & Eat providing food and activities in a safe and fun environment for families trying to manage on a tight budget during the holidays.
- £785 to Holy Trinity Prestwood to fund their Make Lunch Club sessions from May-December to enable families who have children that are eligible for free school meals to access a hot and nutritious two-course meal once a week in each school holiday.
- £200 to Southend Foodbank towards their van replacement.

The purchase of all equipment was written off by 100% during the year. The reception area was refurbished at a cost of £5,678 in May 2019 and this amount has been fully depreciated over five years.
The part time CEO and Coordinator, Diane Rutter, is the only paid member of staff.
TaxAssist in Chesham continue to provide payroll services on a pro bono basis which they have done since 2021 for which the Trustees are most grateful.

**Reserves**
The Trustees considered the Charity's reserves target, in accordance with its reserves policy, when developing and approving financial plans and budgets for 2024/25. The purpose of the reserves policy is to ensure the stability of the delivery of the mission and ongoing operations of the Chiltern Foodbank. Unrestricted general fund reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated reduction in funding, or uninsured losses.
The current target range for unrestricted general fund reserves is based on a risk-based approach. When assessed this equates to a minimum fund balance of between £105,000 to £140,000, which represents approximately 9 to 12 months of planned expenditure.
The Trustees have considered the level of General Funds, including designated funds for hardship and dilapidations, held at the end of the financial year. The level of these funds is £546,588, which is £406,588 in excess of the top of reserves target range. This has arisen due to the generosity of donors and grant makers and without any specific effort being put into fundraising in the previous years. Last year the Trustees undertook a review of the delivery of the strategy of the charity to achieve its objects over the following 3 to 5 years and agreed to increase the value of the Designated Fund for delivery of the Strategy to £350,000. In again reviewing plans going forward, the Trustees confirmed that this level of Designated Fund remains appropriate to support the delivery of the strategy. It continues to be expected to be expended over that period. It is anticipated that the balance of excess reserves of

£56,588 will be spent over the next three years in the context of the ongoing impact of the recent cost of living crisis during which time income is likely to be lower than planned and expenditure higher.
In addition, there are Designated Reserves for Dilapidations and for the Hardship Fund. During the year the Trustees set aside out of General Reserve Funds an amount of £2,000 to the Dilapidations Reserve and £3,000 to the Hardship Fund. The resulting balances at the year-end were £10,000 and £3,269 respectively.

**Foodbank Van**
The van purchased by the Buckinghamshire Building Society in 2013 continues to be well used for the collection of goods from Tesco, Sainsbury's and Waitrose as well as the delivery of boxes to the distribution centres at Prestwood and Chalfont St Peter. However, annual mileage is low and a replacement will hopefully not be required for a number of years.
The Trustees are grateful to Oakleigh Garage in Chesham for the free provision of servicing and MOT inspection of the van during the year.

**Chiltern Foodbank Fuel Bank**
In October 2019 CFB set up a Fuel Bank. The Fuel Bank was jointly financed by the Paradigm Foundation and CFB, each of whom contributed £3,000 and a separate bank account was established for these funds. The aim of the Fuel Bank was to provide small grants (£28 for single people and £49 for couples and families) to contribute towards energy costs.
The Fuel Bank activities were suspended during 2021 as Buckinghamshire Council's Helping Hands scheme is issuing fuel vouchers and they are able to give other fuel related support – so it is in the client's best interests to access the enhanced levels of fuel support from them rather than from us. CFB continues to have regular meetings with Buckinghamshire Council to update on the status of this support for our clients, which has continued throughout the year. As our fuel bank has not been needed for several years now, the Trustees decided during the year to wind up the Fuel Bank and to close our account, which has been done. Paradigm allowed us to absorb any remaining money which they had provided (£661) into the Foodbank's unrestricted funds.

**Vodafone sim cards**
Throughout the year CFB continued to have access to Vodafone sim cards through a partnership with the Trussell Trust and Vodafone, which provided 6 months of free data, calls and texts. This year 16 were given out to clients when requested by our referral partners. This offer expired at the end of March 2024.

**Gift cards**
In spring/summer 2023 we distributed £7,500 worth of Tesco gift cards that had been purchased in the previous financial year. We subsequently purchased a further £12,500 (at a discounted cost of £12,187.50) worth of gift cards that we distributed to clients along with their first food parcel in the run up to Christmas and January. These gift cards were well received and eased pressure on household budgets of our clients, helping to reduce the need for them to return to the Foodbank.

**Risk Management**
The principal risks and uncertainties considered by the Trustees included:

- **Health & Safety** – Risk assessments and Health and Safety policy reviewed and updated in July 2023 (and again in July 2024), with mitigations put in place as appropriate to ensure that staff, volunteers and clients were protected. **Safeguarding** – The Safeguarding Policy and associated procedures were reviewed and updated and approved by the Trustees in July 2023 (and again in July 2024). One safeguarding concern was raised during the year with the Safeguarding Buckinghamshire's first response team.
- **Financial** – As the report and accounts show, the Chiltern Foodbank had a healthy financial position at the end of the year. The Trustees reviewed and agreed the Charity's reserves policy on 23 May 2023 (and again in May 2024), which, along with ongoing financial reporting and planning, will help ensure that financial risks are managed effectively. In addition, the Trustees have ensured that key financial controls are in place, particularly dual authorisation of payments from any of the bank accounts.
- **Data Protection** – The Data Protection policy was reviewed and approved by Trustees in September 2023 along with the related Privacy policy and statements. Guidance was also reviewed to help Trustees, staff and volunteers comply with this policy and relevant data

protection legislation. No data breaches were reported to the ICO during the year, or since then to the date of this report.

**Returners Project**

Our Returners Project in partnership with the Trussell Trust and Citizens Advice Buckinghamshire has continued throughout the year. Funded through a Financial Inclusion grant from the Trussell Trust this project helps us to address our second strategic aim to *reduce the need for people to keep returning to the Foodbank*. We pay Citizens Advice Buckinghamshire for caseworker time to provide direct support to Foodbank clients who have had more than 3 parcels in a 6-month period. This enables a review of their finances and help to access any additional income they are entitled to or support with debts etc., to ensure that they receive the maximum income possible. Volunteer Nicola Raher is the project lead for the Foodbank and the Trustees are grateful for her help in establishing communications and addressing initial challenges as this approach is put in place.

**Future Plans**

In line with our strategy, we will continue to develop partnerships with others to address our second and third strategic aims. We will also explore partnership opportunities for relocation to more suitable premises.

Approved by the Trustees on 27th November 2024 and signed on their behalf by:

……..
Christopher Kay
**Trustee**

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

| | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | | | | | | |
| Income from donations and legacies | 3a | £302,437 | £0 | £0 | **£302,437** | £383,141 |
| Income from charitable activities | 3b | £17,845 | £0 | £33,118 | **£50,963** | £42,366 |
| Investment income | 3c | £12,159 | £0 | £ 0 | **£ 12,159** | £5,000 |
| Other income | 3d | £0 | £0 | £0 | **£0** | £3,502 |
| **Total Income** | | **£ 332,441** | **£0** | **£ 33,118** | **£365,559** | £434,009 |
| **RESOURCES EXPENDED** | | | | | | |
| Expenditure on Raising Funds | | £0 | £0 | £0 | **£0** | £0 |
| Expenditure on Charitable Activities | 4 | £ 284,520 | £ 1,618 | £ 32,481 | **£ 318,619** | £249,916 |
| Other Expenditure – Governance Costs | 5 | £726 | £0 | £0 | **£726** | £726 |
| **Total Expenditure** | | **£285,246** | **£1,618** | **£32,481** | **£ 319,345** | £250,642 |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS** | | **£ 47,195** | **(£1,618)** | **£637** | **£ 46,214** | £183,367 |
| Transfers between funds | | (£4,339) | £5,000 | (£661) | **£0** | £0 |
| **NET MOVEMENT IN FUNDS** | | £42,856 | £3,382 | (£24) | **£46,214** | £183,367 |
| Surplus funds brought forward | | £140,463 | £359,887 | £16,583 | £516,933 | £333,566 |
| **SURPLUS FUNDS CARRIED FORWARD** | | **£183,319** | **£363,269** | **£16,559** | **£563,147** | £516,933 |

| BALANCE SHEET | Note | 31 March 2024 £ | 31 March 2024 £ | 31 March 2023 £ | 31 March 2023 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Furniture, fixtures & equipment | 7 | £0 | | £1,135 | |
| | | | **£0** | | **£1,135** |
| **CURRENT ASSETS** | | | | | |
| Stock | | £19,029 | | £17,498 | |
| Stock of Fuel Vouchers | | £0 | | £822 | |
| Debtors | 8 | £17,705 | | £23,611 | |
| Cash in bank and in hand - General Funds | | £527,139 | | £474,094 | |
| Cash in bank and in hand - Fuel Bank Account | | £0 | | £500 | |
| | | | **£563,873** | | **£516,525** |
| Creditors falling due within one year | 9 | | £726 | | £727 |
| **NET ASSETS** | | | **£563,147** | | **£ 516,933** |
| **FUNDS:** | | | | | |
| Unrestricted Income Funds | 10 | | £546,588 | | £500,350 |
| Restricted Income Funds | 10 | | £16,559 | | £16,583 |
| **TOTAL CHARITY FUNDS** | | | **£563,147** | | **£516,933** |

The notes at pages 13 to 18 form part of these accounts.

Approved by the Trustees on ……27th……November 2024 and signed on their behalf

Christopher Kay
**Trustee**

C Osbaldeston FCA
**Treasurer / Trustee**

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

**(a) Basis of preparation and assessment of going concern**

The financial statements have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The financial statements 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 financial statements.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 10.

**(c) Income recognition**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

The value of donated goods, calculated at the rate set by the Trussell Trust, is shown in incoming resources.

Tax refunds are recognised when the income to which they relate is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only

accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Support and governance costs**

Support and governance costs for the charity include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to fees payable for the independent examination of the accounts together with other administrative expenses.

Unless directly attributable to a specific fund, all these costs are met out of unrestricted funds.

Further details of these costs can be seen in notes 5 and 6.

**(g) Expenditure on charitable activities**

Expenditure on charitable activities includes donations of food and grants made, as shown in note 4.

**(h) Fixed Assets**

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings and equipment | 5 years straight line |

**(i) Stock**

Stock, received by way of donation is valued at the year end at the value set by the Trussell Trust.

**(j) Debtors**

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

**(k) Creditors**

Creditors are recognised at their settlement amount after allowing for any discounts due.

**(l) Contingent liabilities**

The charity does not have any contingent liabilities.

## 2 Trustees' Expenses and Remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). The Charity has employed a co-ordinator who has been remunerated in the period amounting to £26,201 (2023: £23,562). Current trustees were reimbursed a total of £1,229 (2023: £860) in the year.

## 3a Income from Donations and Legacies

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations including tax recoverable | **£302,437** | **£0** | **£302,437** | £383,141 |

## 3b Income from Charitable Activities

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants – Buckinghamshire Council | £ 12,877 | £0 | **£12,877** | £5,745 |
| Grants – Trussell Trust | £ 4,968 | £0 | **£4,968** | £4,777 |
| Grants – Financial Inclusion | £0 | £33,118 | **£33,118** | £31,844 |
| Fund raising events | £0 | £0 | **£0** | £0 |
| **Total** | **£ 17,845** | **£33,118** | **£ 50,963** | £42,366 |

## 3c Investment Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Cash Deposits | **£ 12,159** | **£0** | **£12,159** | £5,000 |

## 3d Other Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Gain on revaluation of stock | **£0** | **£0** | **£0** | £3,502 |

## 4 Analysis of Charitable Expenditure

| | Year to 31 March 2024 | | Year to 31 March 2023 | |
|---|---|---|---|---|
| | £ | | £ | |
| **Food/clients etc** | | | | |
| Value of food given to clients (at £2.37/kg) | **£142,548** | | £149,104 | |
| Purchase of Food | **£309** | | £2,329 | |
| Gift cards given to clients | **£19,687** | | £0 | |
| | | **£162,544** | | £151,433 |
| **Running Expenses** | | | | |
| Salary and pension | **£26,201** | | £23,562 | |
| Rent | **£12,000** | | £12,000 | |
| Uniforms and other volunteer costs | **£6,045** | | £1,924 | |
| Storage and packing materials | **£4,482** | | £8,487 | |
| Repairs and maintenance | **£4,233** | | £4,139 | |
| Van expenses and travel | **£3,060** | | £2,196 | |
| Post & stationery | **£1,762** | | £1,391 | |
| Telephone | **£422** | | £498 | |
| Insurance | **£1,194** | | £1,184 | |
| Light, heat and water | **£2,284** | | £1,127 | |
| Bank Charges | **£245** | | £380 | |
| Equipment | **£1,373** | | £973 | |
| Depreciation | **£1,135** | | £1,136 | |
| Sundry | **£1,389** | | £641 | |
| | | **£65,825** | | £59,638 |
| **Grants** | | | | |
| Citizens Advice Buckinghamshire | **£29,666** | | £10,000 | |
| Big Community Takeaway | **£12,500** | | £0 | |
| Christians Against Poverty | **£6,000** | | £3,000 | |
| Restore Hope Latimer | **£6,000** | | £6,000 | |
| UCR Meat and Eat | **£1,000** | | £0 | |
| Prestwood make lunch | **£785** | | £0 | |
| Southend Foodbank Van Appeal | **£200** | | £0 | |
| St George's Little Chalfont | **£0** | | £3,000 | |
| Financial Inclusion Returners Project | **£32,481** | | £15,922 | |
| Hardship Fund | **£1,618** | | £923 | |
| | | **£90,250** | | £38,845 |
| **Total** | | **£318,619** | | £249,916 |

£32,481 (2023: £15,922) of the Financial Inclusion Returners Project and £nil (2023: £0) of fuel vouchers given to clients were met out of restricted funds. £1,618 (2023: £923) for the Hardship Fund was met out of designated funds. The rest of the costs were met out of unrestricted funds.

## 5 Other Expenditure – Governance Costs

Governance costs for the Trust include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees as follows:

| | Year to 31 March 2024 | Year to 31 March 2023 |
|---|---|---|
| | £ | £ |
| Independent Examiner's Remuneration (Note 6) | **£726** | £726 |
| | **£726** | £726 |

All of the above costs were met out of unrestricted funds.

## 6 Independent Examiner's Remuneration

The independent examiner's remuneration comprises an independent examination fee of £726 (2023: £726)

## 7 Fixed Assets

| | Fixtures, fittings & equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| As at 1 April 2023 | £5,678 | **£5,678** |
| Additions | £0 | **£0** |
| As at 31 March 2024 | **£5,678** | **£5,678** |
| **Depreciation** | | |
| As at 1 April 2023 | £4,543 | **£4,543** |
| Charge for the year | £1,135 | **£1,135** |
| As at 31 March 2024 | **£5,678** | **£5,678** |
| Net Book Value at 31 March 2024 | **£0** | **£0** |
| Net Book Value at 31 March 2023 | **£1,135** | **£1,135** |

All assets relate to unrestricted funds

## 8 Analysis of Debtors

| | At 31 March 2024 | At 31 March 2023 |
|---|---|---|
| | £ | £ |
| Prepayments and accrued income | £17,705 | £23,611 |
| Other debtors | £0 | £0 |
| | **£17,705** | **£23,611** |

All debtors relate to unrestricted funds

## 9 Analysis of Creditors falling due within one year

| | At 31 March 2024 | At 31 March 2023 |
|---|---|---|
| | £ | £ |
| Accruals | £726 | £726 |
| | **£726** | **£726** |

All creditors falling due within one year relate to unrestricted funds

## 10 Analysis of Charitable Funds

| | Balance at 1 April 2023 | Incoming resources | Resources expended | Transfers between funds | Balance at 31 March 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | £140,463 | £ 332,441 | (£285,246) | (£4,339) | **£183,319** |
| **Designated Funds – Hardship** | £1,887 | £0 | (£1,618) | £3,000 | **£3,269** |
| **Designated Funds – Dilapidations** | £8,000 | £0 | (£0) | £2,000 | **£10,000** |
| **Designated Funds – New Strategy** | £350,000 | £0 | (£0) | £0 | **£350,000** |
| **Restricted Funds – Fuelbank** | £661 | £0 | (£0) | (£661) | **£0** |
| **Restricted Funds – Financial Inclusion** | £15,922 | £33,118 | (£32,481) | £0 | **£16,559** |
| | **£516,933** | **£ 365,559** | **(£319,345)** | **£0** | **£ 563,147** |

## 11 Analysis of Net Assets Between Funds

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2024 are represented by: | | | | |
| Total Assets | £184,045 | £363,269 | £16,559 | **£ 563,873** |
| Creditors due within 1 year | (£726) | £0 | £0 | **(£726)** |
| | **£183,319** | **£363,269** | **£16,559** | **£563,147** |

Fund balances at 31 March 2023 were represented by:

| | | | | |
|---|---|---|---|---|
| Total Assets | £141,190 | £359,887 | £16,583 | **£517,660** |
| Creditors due within 1 year | (£727) | £0 | £0 | **(£727)** |
| | **£140,463** | **£359,887** | **£16,583** | **£516,933** |

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN FOODBANK CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 11 to 18.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Christopher Nisbet FCA**
Azets Audit Services
Suites B&D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

29 November 2024

**CHILTERN FOODBANK**

England & Wales - Charity number 1181094

# Accounts

# CHILTERN FOODBANK CIO

## TRUSTEES REPORT AND ACCOUNTS

## YEAR ENDED 31 MARCH 2023

***Charity Registration Number: 1181094***

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**REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2023**
The Trustees present their annual report and charity accounts for the year ended 31st March 2023.

**Charity Information**
Chiltern Foodbank was registered with the Charity Commission on 10 December 2018 as a Charitable Incorporated Organisation (CIO), registered number 1181094.

**Trustees**
Rev. Louise Alice Webber, Chair of Trustees
Michael John Ridout
Emma Burgham
Colin Osbaldeston FCA
John Shaw FCMA
Christopher Paul Kay

Subsequent to the year end, Rev Louise Webber resigned from the Chair and as a Trustee (on 23 May 2023) and Varkey Abraham (also known as Roy Abraham) was appointed to these positions on the same date.

The Trustees currently meet every 2 months to discuss and review operations and policy.

**Principal Address**
Chiltern Foodbank CIO
71 Broadway
Chesham
HP5 1BX
Tel: 01494 775668
E: info@chiltern.foodbank.org.uk
W: www.chiltern.foodbank.org.uk

**Bankers**
Barclays Bank, 32 Bridge St, Banbury, OX16 5PN

**Independent Examiner:**
David Cary LLB FCA
Azets Audit Services
Suites B and D
Burnham Yard
Beaconsfield
Bucks HP9 2JH

**Annual report of the Trustees for the year ended 31 March 2023**

**Management and Governance Arrangements**

The Chair of Trustees was Rev Louise Webber throughout the year. Lou has subsequently stepped down and Varkey Abraham (also known as Roy Abraham) was appointed Trustee and Chair of Trustees on 23 May 2023.
Colin Osbaldeston is the Treasurer.
The Co-ordinator of the Foodbank is Diane Rutter and the Warehouse Manager is Kizzy Ross.
Distribution centre team leaders during this year have been, Fran McLean and Helen Emmerson (Prestwood), John Shaw (Wendover) and James Simmons (Chalfont St Peter).

**Change of personnel - Chair of Trustees**

Lou Webber informed the trustee board in November 2022 that she would be stepping down from the Trustee board in May 2023 as she is moving to a different part of the country. The Trustees are grateful to pro bono consultant Barry Clarke for facilitating their discussions to agree priorities, requirements, principles and process for recruiting a new Chair of Trustees, and for producing documentation and a timeline to support this. The role was advertised widely across local networks

and via online volunteer recruitment portals including Reach Volunteering and Community Impact Bucks. The agreed selection process was followed with a successful outcome. The new Chair of Trustees, Roy Abraham, was identified during the year, and has subsequently been appointed as Trustee and Chair from 23 May 2023.

**Strategy**

Activity during the year was guided by the 3-year strategic plan which aligns with the Trussell Trust's strategy. In it the Trustees articulate Chiltern Foodbank's purpose and 3 strategic aims.

Strategic Direction

Our strategy on a page

| | | | |
|---|---|---|---|
| Purpose | **Ensure that nobody in our communities has to wonder where their next meal is coming from** | | |
| Specific Aims | Enable everyone in our communities to access food when they need it | Reduce the need for clients to return to the foodbank | Help address the causes of extreme poverty |
| Actions | Increase awareness among those who may need our service | Support other services that help our clients | Build public awareness of food poverty and its causes |
| | Ensure that our services are accessible at time of need | Improve our understanding of our clients and their needs | Gather data & generate evidence to influence national and local policy |
| | Develop effective partnerships and networks | | |
| | Attract, retain and motivate the volunteers on whom our service depends | | |
| Values | **Compassion – Justice – Community - Dignity** | | |

**Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

## REPORT ON ACTIVITIES OF CHILTERN FOODBANK CIO FOR THE YEAR ENDED 31ST MARCH 2023

Chiltern Foodbank CIO (CFB) continues to be grateful to the general public and many organisations and businesses that have supported it with food and financial donations to enable it to meet the high volume of need amongst our clients and to keep our volunteers safe.

### Chiltern Foodbank CIO & The Trussell Trust

Chiltern Foodbank CIO continued to be a member of the Foodbank Network run by Salisbury based The Trussell Trust (TT) in which there are over 1,200 food bank centres across the country. Chiltern Foodbank CIO has a franchise agreement with the TT. TT continues to be involved in lobbying national government about inadequacies, inefficiencies and unfairness in the benefits system as well undertaking significant media coverage which has a very beneficial effect on food and financial donations to individual Foodbanks, including CFB, as well as increasing the number of volunteers willing to work at Foodbanks. TT is a campaigning organisation against poverty in the UK and Chiltern Foodbank CIO's data contributes to the evidence base about food poverty in the UK.

### Premises

CFB continued to use 71 Broadway, Chesham as its principal warehouse and distribution centre supported by satellite distribution centres in Wendover, Prestwood and Chalfont St Peter.
The lease on the Chesham property expired on 31 July 2019 and a verbal agreement was made between the then Foodbank Coordinator, Dave Worrall, and the landlord that the arrangements could continue until 31 July 2024 on the same terms and conditions. However, the Foodbank has outgrown the current premises and a search for new premises was initiated in 2021, looking for somewhere that is safe for our volunteers and fit for purpose in which to deliver an enhanced service for our clients. Many properties have been viewed and possibilities explored, with one in particular looking a strong possibility. An informal community alliance was established with other community groups and partners with a view to co-locating to this particular property and creating a new community hub which would include the Foodbank. However, after a year of negotiations, the owners decided to sell the property to another interested party. We are grateful to Alan Polding, a volunteer with significant experience in warehouse commissioning and management, for leading our premises search team. Meanwhile some minor modifications have been made to the way we utilise the space within the current premises in order to maximise its efficiency and safety.

### Numbers Fed

2022/23 saw a 13.2% increase in the number of people fed from the previous year. This indicates the continued strain experienced by low income families.

| | **Vouchers redeemed** | **% Increase (decrease)** | **Adults Fed** | **% Increase (decrease)** | **Children Fed** | **% Increase (decrease)** | **Total Fed** | **% Increase (decrease)** |
|---|---|---|---|---|---|---|---|---|
| 2020/21 April - March | 2742 | **100.3%** | 4326 | **116.2%** | 2636 | **121.3%** | 6962 | |
| 2021/22 April - March | 2090 | -23.8% | 3043 | **-29.7%** | 1849 | **-29.9%** | 4892 | **-29.7%** |
| 2022/23 April-March | 2288 | 9.5% | 3335 | 9.6% | 2205 | 19.3% | 5540 | 13.2% |

The reasons for the provision of food boxes in 2022/23 are similar to the previous year.

| Crisis Type | Number of Vouchers | | Adults | | Children | | Total | |
|---|---|---|---|---|---|---|---|---|
| | 2022/23 | 2021/22 | 2022/23 | 2021/22 | 2022/23 | 2021/22 | 2022/23 | 2021/22 |
| Benefit Changes | 64 | 124 | 94 | 186 | 64 | 165 | 158 | 351 |
| Benefit Delays | 73 | 51 | 105 | 79 | 49 | 45 | 154 | 124 |
| Child Holiday Meals | 7 | 2 | 8 | 2 | 19 | 4 | 27 | 6 |
| Debt | 136 | 160 | 186 | 237 | 152 | 184 | 338 | 421 |
| Delayed Wages | 16 | 23 | 23 | 31 | 8 | 26 | 31 | 57 |
| Domestic Violence | 12 | 15 | 19 | 15 | 22 | 24 | 41 | 39 |
| Homeless | 16 | 13 | 35 | 20 | 3 | 4 | 38 | 24 |
| Low Income | 1623 | 1391 | 2356 | 2023 | 1573 | 1209 | 3929 | 3232 |
| No recourse to Public Funds | 27 | 12 | 34 | 16 | 41 | 23 | 75 | 39 |
| Other | 110 | 60 | 149 | 78 | 124 | 64 | 273 | 142 |
| Sickness | 204 | 239 | 326 | 356 | 150 | 101 | 476 | 457 |
| **TOTAL** | **2288** | **2090** | **3335** | **3043** | **2205** | **1849** | **5540** | **4892** |

Low income was overwhelmingly the main reason for needing support from Chiltern Foodbank.
Sickness and debt are also significant factors for many people.
During the financial year, demand has fallen from crisis levels but is still above pre-pandemic levels.

**Food Donations and Distribution**
During the year there was slightly more stock received in than stock given out. This includes stock purchased on occasion when needed.

Donated stock and purchases 2022/23 was 73,154.34kg
Stock out 2022/23 (to clients & other distributions) was 69,222.79kg

The value attributed to food donated and food given to clients is determined at a fixed unit price per kg, as advised by TT. On 1 September 2022, TT indicated that from that date the price should be £2.37 per kg, from the previous figure of £1.75 per kg. Stock was revalued on that date resulting in a revaluation gain of £3,502.

CFB continues to be generously supported by the local community with the donations made by the customers of the Amersham Tesco Superstore being the main contributor. Tesco also provide a financial top up based on the weight of goods donated by their customers.
Permanent collection bins are also found in the supermarket branches of Sainsbury's and Waitrose in Chesham, Budgens in Wendover, Sainsbury's in Prestwood and Co-op in Great Missenden. A new collection box at Tesco in Chesham was established during the year. In addition, community shops at the Wigginton Village Store and at The Lee Village Shop are doing regular collections. Customers of all stores made important donations.

Fairtrade has consistently delivered good quality products to us, purchased with donations from their customers. This is an all-round win, for our clients and for Fairtrade's producers.
Special collections have been carried out by various communities and organisations including the Little Chalfont community, Wendover Youth Centre and many schools and churches.

Following our successful pilot of Food Champions in the Amersham area, this has now become a mainstream activity and we have a network of food champions who collect food donations from their neighbours, churches and workplace, and bring them to the Foodbank. A benefit of this is that people who purchase online groceries and no longer visit a supermarket, are still able to donate to the Foodbank. Food Champions collected 1,213 kg throughout the year, which is more than double that collected in the previous year. The Trustees are grateful to all the Food Champions, and to Susan Bosher, their volunteer team leader who pioneered this scheme.

In the autumn we had more stock coming in from harvest collections than we could safely store at our premises. We took on a local storage unit for our surplus. While we want to have sufficient stock to give out to everyone referred to us, we do not wish to stockpile large quantities. It has been given for people in food crisis and we want to keep it flowing out to those who need it. Guidelines were developed for when our stock levels reach the capacity of our warehouse, or when we have excess of particular items. We now donate excess stock to other charities serving local people in poverty:

a. First priority: groups serving people in food crisis within our own geographical area, because the food was given for local people in food crisis – e.g. Family Food Hub at Little Chalfont https://www.facebook.com/familyfoodhubuk
b. Second priority: other groups who are serving people in need in our communities, who might be facing poverty issues and could potentially be our clients – e.g. Holiday lunch clubs, events for elderly residents, warm spaces, school breakfast clubs etc.
c. Third priority: adjacent Foodbanks who do similar work to ourselves supporting people who are local to us although not directly in our catchment area – e.g. One Can Trust https://onecantrust.org.uk/
d. Fourth Priority: Foodbanks and charities supporting people in need in Northwest London as we know that they face high levels of need and many of the people they support are homeless and have gravitated there from outside London, including from our own area - e.g. Sufra https://www.sufra-nwlondon.org.uk/

As well as provision of products to clients CFB provided food to a number of local initiatives which we promoted to our clients such as winter warm spaces across Chesham and Amersham, and a cooking course on making nutritious food at a low cost. These activities were in partnership with Amersham Free Church, Chesham Library, Hope Church (Chesham), the Mayor of Chesham, Chesham Asian Welfare Society, St Mary's Church, Chesham and Oasis Bagnall.

Other initiatives that we supported with food and toiletries were Meet and Eat (a child holiday lunch provision run by Chesham United Reform Church), Chesham Community Fridge, Chesham Christmas Lunch for the Elderly, Family Food Hub (Little Chalfont), One Can Trust (High Wycombe), Care4Calais (supporting refugees) and Inspire GB (soup kitchen).

Out of date stock (OOD) was disposed of by offering it to the Chesham Community Fridge, and a help yourself facility to volunteers, however, some items had to be binned. Most of the products found to be out of date were already past their *best before* dates when received by us.

**Referral Partners**

CFB has 107 referral partners (voucher issuers) on record of whom 74 have actively issued vouchers in the year 2022/23. (Previously 149 in 2021/22 of whom only 45 were active). This reflects a closer and more active relationship between the Foodbank and our referral partners and a data cleanse to remove obsolete contacts. The breakdown by referral partner type is:

| | |
|---|---|
| Statutory Agency | 61 |
| Charity | 18 |
| Church | 18 |
| Voluntary Agency | 4 |
| Community Group | 6 |
| Total | 107 |

Community Support for Bucks (Buckinghamshire Council's Helping Hands) was the largest issuer of vouchers in 2022/23, with substantial numbers also issued from Citizens Advice Buckinghamshire and Paradigm Housing.

**Volunteers**

The Foodbank continues to be supported by a well-trained and enthusiastic group of 82 volunteers. These support the work of CFB at its main warehouse in Chesham and its distribution centres in Chesham, Chalfont St Peter, Prestwood and Wendover, and through local food collections. The Trustees are truly grateful for the very hard work that all volunteers give in ensuring that the most vulnerable in our community are fed. CFB would like to acknowledge and thank Kizzy Ross, our warehouse manager and her team of warehouse volunteers, all the front of house volunteers, all van drivers, all delivery drivers, plus the many other volunteers who perform vital functions in the life of the Foodbank.

**Fundraising**

Our communities have been very generous and we saw a continued generosity in financial donations from individuals and organisations, many of whom undertook self-initiated fundraising activities.
We are particularly grateful to Councillor Mark Roberts, the Mayor of Amersham, for making us his charity of the year. This generated donation of money, products and also raised awareness of food poverty in our area and how to get help.
CFB has not needed to undertake any additional fundraising activities.

**IT and Digital Support**
We make significant use of IT in the running of the Foodbank. Most notable is that all our data concerning our stock, our clients and food distributed is held on the Trussell Trust's cloud-based Data Collection System. The data and statistics are overseen by our volunteer Margaret Irvine. All our files and information are held on the Trussell Trust's cloud based Googledrive. These are secure systems that are GDPR compliant.

The CFB website is a generic one based on the Trussell Trust format. There is a "Donate" button on the CFB website and access to a giving portal run by Enthuse/Charity Checkout.
During the year, CFB received donations via Enthuse/Charity Checkout totalling £65,244.91, a marked increase from £32,779.52 in the previous year. A further £13,131.02 was claimed in Gift Aid (£6,822.73 in the previous year).

We have an Instagram account, developed and managed by our volunteer Lucy Chapman, which enables us to share information, campaigns, thanks and insights via social media.
IT support was provided by Tim Pye and Nigel Brand.
The Trustees are grateful to Margaret, Lucy, Tim and Nigel for their data, IT and digital support.

**Financial**
CFB continues to be blessed with healthy financial reserves as income from gifts and grants exceeded expenditure in 2022/23 by £183,367.
Buckinghamshire Council continued to support CFB through its grants to support the work of providing emergency food to local people. In addition, they provided £2,010 in Sainsburys vouchers which we used to purchase food to top up our warehouse when stocks were running low.
During the year the following payments were made to Trustees in reimbursement of expenses personally incurred in running CFB:

- Colin Osbaldeston £374.00
- Michael Ridout £99.00
- John Shaw £387.25

No other Trustees were reimbursed any expenses.

As well as emergency food distribution, Chiltern Foodbank awards discretionary grants to help to alleviate poverty. During the year 2022/23 the following grants were made:

- £923 in Hardship grants to assist individual clients in need.
- £10,000 to Citizens Advice Buckinghamshire, a major referral partner, to contribute to their support of Foodbank clients to help them access the wider support they need in order to get out of food poverty.

- £6,000 to Restore Hope Latimer, a partner organisation, to enable them to provide fresh food to some of our clients.
- £3,000 to Christians Against Poverty for supporting many of our clients in their journey to becoming debt free.
- £3,000 to St George's Church, Little Chalfont Family Food Hub to support families in need.

The purchase of all equipment was written off by 100% during the year. The reception area was refurbished at a cost of £5,678 in May 2019 and straight-line depreciation of 20% per annum is being made over a five-year period.
The part time Coordinator, Diane Rutter, is the only paid member of staff.
TaxAssist in Chesham continue to provide payroll services on a pro bono basis which they have done since 2021 and the Trustees are most grateful.

**Reserves**

The Trustees considered the Charity's reserves target in accordance with its reserves policy when developing and approving financial plans and budgets for 2023/24. The purpose of the reserves policy is to ensure the stability of the delivery of the mission and ongoing operations of the Chiltern Foodbank.

Unrestricted general fund reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated reduction in funding, or uninsured losses.

The current target range for unrestricted general fund reserves is based on a risk-based approach. When assessed this equates to a minimum fund balance of between £75,000 to £100,000, which represents approximately 9 to 12 months of planned expenditure.

In addition, the Trustees have considered the level of General Funds, including designated funds held for hardship and dilapidations, held at the end of the financial year. The level of these funds held is £500,350, which is £400,350 in excess of the reserves target. This has arisen due to the generosity of donors and grant makers and without any specific effort being put into fundraising. In the previous year, the Trustees had agreed to continue to set aside £100,000 of General Reserve Funds as a Designated Fund for delivery of the charity's Strategy, which had been agreed in 2021. However, the latest reserves position has allowed the Trustees to reconsider the approach to delivering the strategy.

The Board is undertaking a review of the delivery of the strategy of the charity to achieve its objects over the next 3 to 5 years. As a result, the Trustees have agreed to increase the value of the Designated Fund for new Strategy to £350,000, which will enable delivery of the revised strategy and is expected to be expended over that period. It is anticipated that the balance of excess reserves of £50,350 will be spent over the next three years in the context of the ongoing cost of living crisis during which time income and food donations are likely to be lower than planned and expenditure higher.

In addition, there are Designated Reserves for Dilapidations and for the Hardship Fund. During the year the Trustees set aside out of General Reserve Funds an amount of £2,000 to the Dilapidations Reserve. The resulting balances at the year-end were £8,000 and £1,887 respectively.

**Foodbank Van**

The van purchased by the Buckinghamshire Building Society in 2013 continues to be well used for the collection of goods from Tesco, Sainsbury's and Waitrose as well as the delivery of boxes to the distribution centres at Prestwood and Chalfont St Peter. However, annual mileage is low and a replacement will hopefully not be required for a number of years.
The Trustees are grateful to Oakleigh Garage in Chesham for the free provision of servicing and MOT inspection of the van during the year.

**Chiltern Foodbank Fuel Bank**

In October 2019 CFB set up a Fuel Bank. The Fuel Bank was jointly financed by the Paradigm Foundation and CFB, each of whom contributed £3,000 and a separate bank account was established for these funds. The aim of the Fuel Bank was to provide small grants (£28 for single people and £49 for couples and families) to contribute towards energy costs. These grants were given in the form of a code that clients take to a PayPoint outlet or a Post Office (for British Gas customers only) and their fuel card was topped-up with the relevant amount – so no money changes hands. Clients were allowed only one grant per annum.
The Fuel Bank activities were suspended during 2021 as Buckinghamshire Council's Helping Hands scheme is issuing fuel vouchers and they are able to give other fuel related support – so it is in the client's best interests to access the enhanced levels of fuel support from them rather than from us. CFB continues to have regular meetings with Buckinghamshire council to update on the status of this support for our clients, which has continued throughout the year and our fuel bank has not been needed.

**Vodafone sim cards**

CFB continues to have access to Vodafone sim cards through a partnership with the Trussell Trust and Vodafone, which provide 6 months of free data, calls and texts. This year 51 were given out to clients when requested by our referral partners.

**Gift cards**

In early 2023 we purchased £7,500 worth of £30 gifts cards to give out to clients along with their first food parcel to ease pressure on household budgets. The distribution of these gift cards commenced after the end of the 2022/23 financial year.

**Risk Management**

The principal risks and uncertainties considered by the Trustees included:

- **Health & Safety** – Risk assessments have been reviewed and updated, with mitigations put in place as appropriate to ensure that staff, volunteers and clients were protected. This included risk assessments for Covid safety April 2022, hazardous substances April 2022, manual handling July 2022, and lone working August 2022. Subsequent to the year end these have been reviewed again in June 2023.
- **Safeguarding** – The Safeguarding Policy and associated procedures were reviewed and updated and approved by the Trustees in May 2022. One safeguarding concern was raised during the year with the Safeguarding Buckinghamshire's first response team, and one further concern raised with them since the year end to the date of this report.
- **Financial** – As the report and accounts show, the Chiltern Foodbank had a healthy financial position at the end of the year. The Trustees reviewed and agreed the Charity's reserves policy on 23rd May 2023 which, along with ongoing financial reporting and planning, will help ensure that financial risks are managed effectively. In addition, the Trustees have ensured that key financial controls are in place, including dual authorisation of payments from any of the bank accounts.
- **Data Protection** – The Data Protection policy was reviewed and approved by Trustees in May 2022 along with the related Privacy policy. Guidance was also reviewed to help Trustees, staff and volunteers comply with this policy and relevant data protection legislation. No data breaches were reported to the Information Commissioner's Office during the year, or since then to the date of this report.

**Support to Ukrainians fleeing war**

In partnership with Buckinghamshire Council's Chesham Community Board we provided welcome parcels, including food, toiletries, cleaning products and Vodafone sim cards, to Ukrainians arriving in the Chesham area.

**Returners Project**

A significant new initiative launched this year was our Returners Project in partnership with the Trussell Trust and Citizens Advice Buckinghamshire. Funded through a Financial Inclusion grant from the Trussell Trust this project helps us address our second strategic aim to *reduce the need for people to keep returning to the Foodbank*. We pay Citizens Advice Buckinghamshire for caseworker time to provide direct support to Foodbank clients who have had more than 3 parcels in a 6-month period. This enables a review of their finances and help to access any additional income they are entitled to or support with debts etc to ensure that they receive the maximum income possible. Volunteer Nicola Raher is the project lead for the Foodbank and the Trustees are grateful for her help in establishing communications and addressing teething problems as this approach is pioneered.

**Future Plans**

In line with our strategy, we will continue to develop partnerships with others to address our second and third strategic aims. We will also explore partnership opportunities for co-location in more suitable premises.

Approved by the Trustees on 22 November 2023 and signed on their behalf by:

.....
V Abraham
Chair of Trustees

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

| | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | | | | | | |
| Income from donations and legacies | 3a | £383,141 | £0 | £0 | **£383,141** | £230,828 |
| Income from charitable activities | 3b | £10,522 | £0 | £31,844 | **£42,366** | £31,611 |
| Investment income | 3c | £5,000 | £0 | £0 | **£5,000** | £1,564 |
| Other income | 3d | £3,502 | £0 | £0 | **£3,502** | £1,564 |
| **Total Income** | | **£402,165** | **£0** | **£31,844** | **£434,009** | £264,003 |
| **RESOURCES EXPENDED** | | | | | | |
| Expenditure on Raising Funds | | £0 | £0 | £0 | **£0** | £0 |
| Expenditure on Charitable Activities | 4 | £233,071 | £923 | £15,922 | **£249,916** | £183,441 |
| Other Expenditure – Governance Costs | 5 | £726 | £0 | £0 | **£726** | £660 |
| **Total Expenditure** | | **£233,797** | **£923** | **£15,922** | **£250,642** | £184,101 |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS** | | **£168,368** | **(£923)** | **£15,922** | **£183,367** | £79,902 |
| Transfers between funds | | (£252,000) | £252,000 | £0 | **£0** | £0 |
| **NET MOVEMENT IN FUNDS** | | (£83,632) | £251,077 | £15,922 | **£183,367** | £79,902 |
| Surplus funds brought forward | | £224,095 | £108,810 | £661 | £333,566 | £253,664 |
| **SURPLUS FUNDS CARRIED FORWARD** | | **£140,463** | **£359,887** | **£16,583** | **£516,933** | £333,566 |

| BALANCE SHEET | Note | 31 March 2023 £ | 31 March 2023 £ | 31 March 2022 £ | 31 March 2022 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Furniture, fixtures & equipment | 7 | £1,135 | | £2,271 | |
| | | | **£1,135** | | £2,271 |
| **CURRENT ASSETS** | | | | | |
| Stock | | £17,498 | | £6,040 | |
| Stock of Fuel Vouchers | | £822 | | £822 | |
| Debtors | 8 | £23,611 | | £9,737 | |
| Cash in bank and in hand - General Funds | | £474,094 | | £314,856 | |
| Cash in bank and in hand - Fuel Bank Account | | £500 | | £500 | |
| | | | **£516,525** | | £331,955 |
| Creditors falling due within one year | 9 | | £727 | | £660 |
| **NET ASSETS** | | | **£516,933** | | £333,566 |
| **FUNDS:** | | | | | |
| Unrestricted Income Funds | 10 | | £500,350 | | £332,905 |
| Restricted Income Funds | 10 | | £16,583 | | £661 |
| **TOTAL CHARITY FUNDS** | | | **£516,933** | | £333,566 |

The notes at pages 14 to 19 form part of these accounts.

Approved by the Trustees on 22 November 2023 and signed on their behalf

.....
V Abraham
Chair of Trustees

.....
C Osbaldeston FCA
Treasurer / Trustee

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The financial statements 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 financial statements.

#### (b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 10.

#### (c) Income recognition

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

The value of donated goods, calculated at the rate set by the Trussell Trust, is shown in incoming resources.

Tax refunds are recognised when the income to which they relate is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only

accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Support and governance costs**

Support and governance costs for the charity include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to fees payable for the independent examination of the accounts together with other administrative expenses.

Unless directly attributable to a specific fund, all these costs are met out of unrestricted funds.

Further details of these costs can be seen in notes 5 and 6.

**(g) Expenditure on charitable activities**

Expenditure on charitable activities includes donations of food and grants made, as shown in note 4.

**(h) Fixed Assets**

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings and equipment | 5 years straight line |

**(i) Stock**

Stock, received by way of donation is valued at the year end at the value set by the Trussell Trust.

**(j) Debtors**

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

**(k) Creditors**

Creditors are recognised at their settlement amount after allowing for any discounts due.

**(l) Contingent liabilities**

The charity does not have any contingent liabilities.

## 2 Trustees' Expenses and Remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). The Charity has employed a co-ordinator who has been remunerated in the period amounting to £22,582 (2022: £20,250). Current trustees were reimbursed a total of £860.25 (2022: £953) in the year.

## 3a Income from Donations and Legacies

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations including tax recoverable | **£383,141** | **£0** | **£383,141** | £230,828 |

The income from donations and legacies for the year ended 31 March 2022 was unrestricted.

## 3b Income from Charitable Activities

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants – Buckinghamshire Council | £5,745 | £0 | **£5,745** | £31,611 |
| Grants – Trussell Trust | £4,777 | £0 | **£4,777** | £0 |
| Grants – Financial Inclusion | £0 | £31,844 | **£31,844** | £0 |
| Fund raising events | £0 | £0 | **£0** | £0 |
| **Total** | **£10,522** | **£31,844** | **£42,366** | £31,611 |

The income from charitable activities for the year ended 31 March 2022 was unrestricted.

## 3c Investment Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Cash Deposits | **£5,000** | **£0** | **£5,000** | £1,564 |

## 3d Other Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Gain on revaluation of stock | **£3,502** | **£0** | **£3,502** | £0 |

## 4 Analysis of Charitable Expenditure

| | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|
| | £ | £ |
| Value of food given to clients (at £1.75 per kg, £2.37/kg after 1 September 2022) | **£149,104** | £101,749 |
| Purchase of Food | **£2,329** | £1,269 |
| Fuel vouchers given to clients | **£0** | £507 |
| Hardship Fund | **£923** | £1,569 |
| Citizens Advice Buckinghamshire | **£10,000** | £10,000 |
| Big Community Takeaway | **£0** | £7,500 |
| Financial Inclusion Returners Project | **£15,922** | £0 |
| Christians Against Poverty | **£3,000** | £1,000 |
| Restore Hope Latimer | **£6,000** | £6,000 |
| St George's Little Chalfont | **£3,000** | £0 |
| Salary and pension | **£23,562** | £21,091 |
| Post, stationery | **£1,391** | £1,193 |
| Telephone | **£498** | £589 |
| Van expenses and travel | **£2,196** | £1,586 |
| Insurance | **£1,184** | £1,162 |
| Repairs and maintenance | **£4,139** | £4,258 |
| Bank Charges | **£380** | £296 |
| Equipment | **£973** | £1,091 |
| Storage and packing materials | **£8,487** | £6,276 |
| Uniforms and other volunteer costs | **£1,924** | £905 |
| Rent | **£12,000** | £12,000 |
| Light, heat and water | **£1,127** | £1,730 |
| Depreciation | **£1,136** | £1,135 |
| Sundry | **£641** | £1,077 |
| **Total** | **£249,916** | £183,441 |

£15,922 (2022: £nil) of the Financial Inclusion Returners Project and £nil (2022: £253) of fuel vouchers given to clients were met out of restricted funds. £923 (2022: £1,569) for the Hardship Fund was met out of designated funds. The rest of the costs were met out of unrestricted funds.

## 5 Other Expenditure – Governance Costs

Governance costs for the Trust include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees as follows:

| | Year to 31 March 2023 | Year to 31 March 2022 |
|---|---|---|
| | £ | £ |
| Independent Examiner's Remuneration (Note 6) | **£726** | £660 |
| | **£726** | £660 |

All of the above costs were met out of unrestricted funds.

## 6 Independent Examiner's Remuneration

The independent examiner's remuneration comprises an independent examination fee of £726 (2022: £660)

## 7 Fixed Assets

| | Fixtures, fittings & equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| As at 1 April 2022 | £5,678 | **£5,678** |
| Additions | £0 | **£0** |
| As at 31 March 2023 | **£5,678** | **£5,678** |
| **Depreciation** | | |
| As at 1 April 2022 | £3,407 | **£3,407** |
| Charge for the year | £1,136 | **£1,136** |
| As at 31 March 2023 | **£4,543** | **£4,543** |
| Net Book Value at 31 March 2023 | **£1,135** | **£1,135** |
| Net Book Value at 31 March 2022 | **£2,271** | **£2,271** |

All assets relate to unrestricted funds

## 8 Analysis of Debtors

| | At 31 March 2023 | At 31 March 2022 |
|---|---|---|
| | £ | £ |
| Prepayments and accrued income | £23,611 | £9,737 |
| Other debtors | £0 | £0 |
| | **£23,611** | £9,737 |

All debtors relate to unrestricted funds

## 9 Analysis of Creditors falling due within one year

| | At 31 March 2023 | At 31 March 2022 |
|---|---|---|
| | £ | £ |
| Accruals | £727 | £660 |
| | **£727** | £660 |

All creditors falling due within one year relate to unrestricted funds

## 10 Analysis of Charitable Funds

| | Balance at 1 April 2022 | Incoming resources | Resources expended | Transfers between funds | Balance at 31 March 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | £224,095 | £402,165 | (£233,797) | (£252,000) | **£140,463** |
| **Designated Funds – Hardship** | £2,810 | £0 | (£923) | £0 | **£1,887** |
| **Designated Funds – Dilapidations** | £6,000 | £0 | (£0) | £2,000 | **£8,000** |
| **Designated Funds – New Strategy** | £100,000 | £0 | (£0) | £250,000 | **£350,000** |
| **Restricted Funds – Fuelbank** | £661 | £0 | (£0) | £0 | **£661** |
| **Restricted Funds – Financial Inclusion** | £0 | 31,844 | (£15,922) | £0 | **£15,922** |
| | **£333,566** | **£434,009** | **(£250,642)** | **£0** | **£516,933** |

## 11 Analysis of Net Assets Between Funds

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | |
| Total Assets | £141,190 | £359,887 | £16,583 | **£517,660** |
| Creditors due within 1 year | (£727) | £0 | £0 | **(£727)** |
| | **£140,463** | **£359,887** | **£16,583** | **£516,933** |
| Fund balances at 31 March 2022 were represented by: | | | | |
| Total Assets | £224,755 | £108,810 | £661 | **£334,226** |
| Creditors due within 1 year | (£660) | £0 | £0 | **(£660)** |
| | **£224,095** | **£108,810** | **£661** | **£333,566** |

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN FOODBANK CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 12 to 19.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**David Cary LLB FCA**
Azets Audit Services
Suites B&D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

29 November 2023

**CHILTERN FOODBANK**

England & Wales - Charity number 1181094

# Accounts

# CHILTERN FOODBANK CIO

## TRUSTEES REPORT AND ACCOUNTS

## YEAR ENDED 31 MARCH 2022

***Charity Registration Number: 1181094***

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## REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and charity accounts for the year ended 31st March 2022.

### Charity Information

Chiltern Foodbank was registered with the Charity Commission on 10 December 2018 as a Charitable Incorporated Organisation (CIO), registered number 1181094.

**Trustees**

Rev. Louise Alice Webber, Chair of Trustees
Michael John Ridout
Emma Burgham
Colin Osbaldeston FCA
John Shaw FCMA
Christopher Paul Kay

The Trustees currently meet every 2 months to discuss and review operations and policy.

**Principal Address**

Chiltern Foodbank CIO
71 Broadway
Chesham
HP5 1BX
Tel: 01494 775668
E: info@chiltern.foodbank.org.uk
W: www.chiltern.foodbank.org.uk

**Bankers**

Barclays Bank, 32 Bridge St, Banbury, OX16 5PN

**Independent Examiner:**

David Cary LLB FCA
Azets Audit Services
Suites B&D
Burnham Yard
Beaconsfield
Bucks HP9 2JH

**Annual report of the Trustees for the year ended 31 March 2022**

**Management and Governance Arrangements**

The Chair of Trustees is Rev Louise Webber.

Colin Osbaldeston is Treasurer.

The Co-ordinator of the Foodbank is Diane Rutter. The Warehouse Manager is Kizzy Ross.

Distribution centre team leaders during this year have been, Fran McLean (Prestwood), John Shaw (Wendover) and James Simmons (Chalfont St Peter).

**Strategy**

During the year the trustees developed a 3-year strategic plan with the pro bono support of Barry Clarke, a not-for-profit governance consultant. The strategic plan is based upon stakeholder interviews and is aligned with the Trussell Trust's strategy. In it the trustees articulated Chiltern Foodbank's purpose and 3 strategic aims.

Strategic Direction

## Our strategy on a page

| | | | |
|---|---|---|---|
| **Purpose** | **Ensure that nobody in our communities has to wonder where their next meal is coming from** | | |
| **Specific Aims** | Enable everyone in our communities to access food when they need it | Reduce the need for clients to return to the foodbank | Help address the causes of extreme poverty |
| | Increase awareness among those who may need our service | Support other services that help our clients | Build public awareness of food poverty and its causes |
| **Actions** | Ensure that our services are accessible at time of need | Improve our understanding of our clients and their needs | Gather data & generate evidence to influence national and local policy |
| | Develop effective partnerships and networks | | |
| | Attract, retain and motivate the volunteers on whom our service depends | | |
| **Values** | **Compassion – Justice – Community - Dignity** | | |

**Statement of Trustees' Responsibilities**
Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

## REPORT ON ACTIVITIES OF CHILTERN FOODBANK CIO FOR THE YEAR ENDED 31ST MARCH 2022

### Covid-19 Pandemic Crisis

As this financial year started, the UK was still deeply affected by the Covid-19 pandemic and continued operating using the systems set up in the previous year to meet the increasing need of its clients whilst protecting its volunteers. This has included:

1. Protecting staff and clients:
   a) Most food parcels are delivered to clients at home with boxes being left on doorsteps.
   b) Minimal numbers of volunteers at the Chesham distribution centre to ensure space for social distancing.
   c) Provision of Lateral flow testing kits to volunteers so that they tested before coming into the Foodbank and did not come in if covid-positive.

2. Meeting the demands of those in need:
   a) Continuing to deliver most food parcels to people at home
   b) Exclusive use of the electronic voucher referral system to ensure speedy referrals.
   c) Receiving increasing numbers of referrals from Buckinghamshire Council's community support and Helping Hands team.

d) Re-opening our Prestwood distribution centre to enable a pick up point and interactions with clients at Holy Trinity Church Families Centre. The team there also does deliveries for the Missenden and Prestwood area.
e) Maintaining our stock holding and distribution centre at Gold Hill Baptist Church, in Chalfont St. Peter to cover the South Chalfonts, Denham and Gerrards Cross.
f) Maintaining our stock holding and volunteer deliveries in the Wendover area in conjunction with Wendover Free Church.

Chiltern Foodbank (CFB) continues to be grateful to the general public and many organisations and businesses that have supported it with food and financial donations to enable it to meet the high volume of need amongst our clients and to keep our volunteers safe.

**Chiltern Foodbank CIO & The Trussell Trust**

Chiltern Foodbank CIO continued to be a member of the Foodbank Network run by Salisbury based The Trussell Trust (TT) in which there are over 1,200 food bank centres across the country. TT continues to be involved in lobbying national government about inadequacies, inefficiencies and unfairness in the benefits system as well undertaking significant media coverage which has a very beneficial effect on food and financial donations to individual Foodbanks, including CFB, as well as increasing the number of volunteers willing to work at Foodbanks. TT is a campaigning organisation against poverty in the UK as well as continuing their original work in Bulgaria.

Following the successful governance audit carried out by TT in February/March 2021 in which all areas met TT and legal requirements, Chiltern Foodbank CIO was offered an updated franchise agreement with the TT, which was agreed by the trustees and signed in July 2021.

**10th Anniversary**

Chiltern Foodbank marked 10 years of operations in 2021.

The vision was born, following a strategic review by St Mary's Church in Chesham at the end of 2009. Dave Worrall spearheaded the effort and, as a result, the Chesham Foodbank first opened its doors at the St Mary's Church Annexe on 27 January 2011.

By early September 2011, 330 individuals (roughly 2/3 adults & 1/3 children) had received food from the Chesham Foodbank.

The Foodbank continued to grow, and in 2012, local distribution centres were opened in Amersham and Little Chalfont, followed in 2013 by Wendover. An additional distribution centre was opened in Prestwood in 2019, and a stock-holding centre was established at Gold Hill in Chalfont St Peter, which by March 2021 became a distribution centre once the pandemic conditions had sufficiently eased.

Given the expansion of the Foodbank's catchment area beyond Chesham, it was redesignated as the Chiltern Foodbank at the beginning of 2013.

In the Summer of 2014, the Foodbank moved to new premises in the Broadway, in Chesham Town Centre.

The Foodbank changed its charitable status in December 2018, and re-registered itself as a Charitable Incorporated Organisation (CIO).

COVID had a big impact in the Chilterns area, and we changed our operating model from face-to-face meetings with clients, to electronic processing. A large number of local volunteers delivered the food boxes to the clients' homes using their own cars. Client numbers peaked between April 2020 and March 2021, when the Chiltern Foodbank delivered enough food to feed 4,362 adults and 2,636 children.

Dave Worrall left the Foodbank at the end of 2020, and a new part-time paid Co-ordinator, Diane Rutter, was appointed who took over the role in January 2021.

During 2021, the trustees developed and adopted a new strategy, which focuses on ensuring that nobody in our communities has to wonder where their next meal is coming from.

The strategy has three specific aims:

(a) to enable everyone in our communities to access food when they need it.

(b) to reduce the need for clients to return to the Foodbank.

(c) to help address the causes of extreme poverty.

Finally, 2022 finds us searching for new premises, as we have outgrown the current space, and the Foodbank has changed beyond recognition from its beginnings over the last 10 years.

**Premises**

CFB continued to use 71 Broadway, Chesham as its principal warehouse and distribution centre supported by satellite distribution centres in Wendover and Chalfont St Peter which had continued operating throughout the pandemic. Prestwood distribution centre re-opened in October 2021, with clients able to come in on a Wednesday morning combined with home deliveries as required.

The lease on the Chesham property expired on 31 July 2019 and a verbal agreement was made between the then Foodbank Coordinator, Dave Worrall, and the landlord that the arrangements could continue until 31 July 2024 on the same terms and conditions. However, the Foodbank has outgrown the current premises and a search for new premises was initiated during the year. We are looking for somewhere that is safe for our volunteers and fit for purpose in which to deliver an enhanced service for our clients. We are grateful to Alan Polding, a volunteer with significant experience in warehouse commissioning and management, for leading our premises search team.

**Numbers Fed**

2021/22 saw a decrease of 29.7% in the number of people fed from the previous year which had been particularly high due to the start of the pandemic. However, the numbers fed are higher than the pre-pandemic year of 2019/20. This indicates the continued strain experienced by low income families.

| | Vouchers redeemed | % Increase (decrease) | Adults Fed | % Increase (decrease) | Children Fed | % Increase (decrease) | Total Fed | % Increase (decrease) |
|---|---|---|---|---|---|---|---|---|
| 2019/20 April - March | 1369 | | 2001 | | 1191 | | 3192 | |
| 2020/21 April - March | 2742 | **100.3%** | 4326 | **116.2%** | 2636 | **121.3%** | 6962 | |
| 2021/22 April - March | 2090 | -23.8% | 3043 | **-29.7%** | 1849 | **-29.9%** | 4892 | **-29.7%** |

The reasons for the provision of food boxes in 2021/22 had changed from the previous year

| Crisis Type | Number of Vouchers | | Adults | | Children | | Total | |
|---|---|---|---|---|---|---|---|---|
| | 2021/22 | 2020/21 | 2021/22 | 2020/21 | 2021/22 | 2020/21 | 2021/22 | 2020/21 |
| Benefit Changes | 124 | 92 | 186 | 158 | 165 | 92 | 351 | 250 |
| Benefit Delays | 51 | 130 | 79 | 208 | 45 | 91 | 124 | 299 |
| Child Holiday Meals | 2 | 4 | 2 | 5 | 4 | 10 | 6 | 15 |
| Debt | 160 | 165 | 237 | 248 | 184 | 200 | 421 | 448 |
| Delayed Wages | 23 | 24 | 31 | 42 | 26 | 28 | 57 | 70 |
| Domestic Violence | 15 | 17 | 15 | 18 | 24 | 24 | 39 | 42 |
| Homeless | 13 | 30 | 20 | 45 | 4 | 3 | 24 | 48 |
| Low Income | 1391 | 1759 | 2023 | 2800 | 1209 | 1787 | 3232 | 4587 |
| No recourse to Public Funds | 12 | 18 | 16 | 33 | 23 | 32 | 39 | 65 |
| Other | 60 | 159 | 78 | 267 | 64 | 228 | 142 | 495 |
| Refused STBA | 0 | 2 | 0 | 2 | 0 | 4 | 0 | 6 |
| Sickness | 239 | 342 | 356 | 500 | 101 | 137 | 457 | 637 |
| **TOTAL** | **2090** | **2742** | **3043** | **4326** | **1849** | **2636** | **4892** | **6962** |

The top 4 reasons for needing support from Chiltern Foodbank were: Low income, sickness, debt, and benefit delays.

Of the 2090 vouchers redeemed only 339 had Covid as a contributory factor, a big reduction from 933 the previous year.

During the financial year, demand has fallen from crisis levels but is still above pre-pandemic levels.

**Food Donations and Distribution**

During the year there was slightly more stock received in than stock given out. This includes stock purchased in order to maintain adequate stock levels.

Donated stock and purchases 2021/22 was 58,312.9kg

Stock out 2021/22 (clients & other distributions) was 57,864.43kg

CFB continues to be generously supported by the local community with the donations made by the clients of the Amersham Tesco Superstore being the main contributor. Tesco also provide a financial top up based on the weight of goods donated by their customers.

Permanent collection bins are also found in the supermarket branches of Sainsbury's and Waitrose in Chesham, Budgens in Wendover, Sainsbury's in Prestwood and Co-op in Great Missenden. In addition, community shops at the Wigginton Village Store and at The Lee Village Shop are doing regular collections. Customers of all stores made important donations.

Fairtrade has consistently delivered good quality products to us, purchased with donations from their customers. This is an all-round win, for our clients and for Fairtrade's producers.

Special collections have been carried out by various communities and organisations including the Little Chalfont community, Wendover Youth Centre and many schools and churches.
In June we introduced a pilot scheme of Food Champions in the Amersham area who collect food donations from their neighbours and bring them to the Foodbank. A benefit of this is that people who purchase online groceries and no longer visit a supermarket, are still able to donate to the Foodbank. Amersham Food Champions collected 502.98kg throughout the year. We now also have Food Champions in Little Chalfont who collected 47.84kg. The trustees are grateful to all the food Champions, and to Susan Bosher, their volunteer team leader who pioneered this scheme.

As well as provision of products to clients CFB was able to support Make Lunch (a child holiday lunch provision run by Chesham United Reform Church), Chesham Community Fridge, Chesham Christmas Lunch for the Elderly, Care4Calais (supporting refugees) and Inspire GB (soup kitchen).

Out of date stock (OOD) was disposed of by offering it to the Chesham Community Fridge, and a help yourself facility to volunteers, however, some items had to be binned. Most of the product assessed to be out of date was already past its best before dates when received by us.

**Referral Partners**

CFB has 149 referral partners (voucher issuers) on record of whom 45 have actively issued vouchers in the year 2021/22. (Previously 147 in 2020/21 of whom 59 were active). The breakdown by referral partner type is:

| | |
|---|---|
| Statutory Agency | 86 |
| Charity | 27 |
| Church | 18 |
| Voluntary Agency | 9 |
| Community Group | 7 |
| Other | 2 |
| Total | 149 |

Citizens Advice Buckinghamshire was the largest issuer of vouchers in 2021/22 with substantial numbers also issued from Paradigm Housing, Community Support for Bucks (Buckinghamshire Council's Helping Hands), Chesham Job Centre Plus and Christians Against Poverty.

**Volunteers**

The Foodbank continues to be supported by a well-trained and enthusiastic group of 86 volunteers. These support the work of CFB at its main warehouse in Chesham and its distribution centres in Chesham, Chalfont St Peter, Prestwood and Wendover, and through local food collections. The Trustees are truly grateful for the very hard work that all volunteers give in ensuring that the most vulnerable in our community are fed. CFB would like to acknowledge and thank Kizzy Ross, our warehouse manager and her team of warehouse volunteers, Jill Pye who was senior team leader for administration up until December 2021, Julia Walker, front of house team leader from January 2022, all the front of house volunteers, all van drivers, all delivery drivers, plus the many other volunteers who perform vital functions in the life of the Foodbank.

**Fundraising**

Our communities have been very generous and we saw a continued generosity in financial donations from individuals and organisations, so further fundraising activities have not been needed.

**IT and Digital Support**

We make significant use of IT in the running of the Foodbank. Most notable is that all our data concerning our stock, our clients and food distributed is held on the Trussell Trust's cloud-based Data Collection System. The data and statistics are overseen by our volunteers Jill Pye (up until December 2021) and Margaret Irvine (from January 2022). All our files and information are held on the Trussell Trust's cloud based Googledrive. These are secure systems that are GDPR compliant.

The CFB website is a generic one based on the Trussell Trust format. There is a "Donate" button on the CFB website and access to a giving portal run by Enthuse/Charity Checkout.
During the year, CFB received via Enthuse/Charity Checkout a total of £32,779.52, a significant drop from £88,821.62 the previous year when we benefited from many people donating in response to the initial crisis of the pandemic. A further £6,822.73 was claimed in Gift Aid (£18,796.85 in the previous year).

We have also received money from supporters via the online Virgin Giving portal.

We have an Instagram account, developed and managed by our volunteer Lucy Chapman, which enables us to share information, campaigns, thanks and insights via social media.

IT support was provided by Tim Pye.

The trustees are grateful to Jill, Margaret, Lucy and Tim for their data, IT and digital support.

**Financial**
CFB continues to be blessed with healthy financial reserves as income from gifts, grants and fundraising events exceeded expenditure by £79,902 in 2021/22.

Buckinghamshire Council continued to support CFB through its grants to support the work of providing emergency food to local people. In addition, they provided £900 in Sainsbury's vouchers which we used to purchase food to top up our warehouse when stocks were running low. Subsequent to the year-end Buckinghamshire Council provided a further supply of vouchers having a value of £2,010.

During the year the following payments were made to Trustees in reimbursement of expenses personally incurred in running CFB:

| | |
|---|---|
| • Rev Lou Webber | £50.00 |
| • Colin Osbaldeston | £604.00 |
| • John Shaw | £279.12 |
| • Emma Burgham | £20.00 |

No other Trustees were reimbursed any expenses.

As well as emergency food distribution, Chiltern Foodbank awards discretionary grants to help to alleviate poverty. During the year 2021/22 the following grants were made:

- £1,569 in Hardship grants to assist individual clients in need.
- £10,000 to Citizens Advice, our main referral partner, to contribute to their support of Foodbank clients to help them access the wider support they need in order to get out of food poverty
- £6,000 to Restore Hope Latimer, a partner organisation, to enable them to provide fresh food to some of our clients.
- £7,500 to Big Community Takeaway who provide hot meals to people in need as referred to them by Citizens Advice or Buckinghamshire Council.
- £1,000 to Christians Against Poverty for supporting many of our clients in their journey to becoming debt free.

The purchase of all equipment was written off by 100% during the year. The reception area was refurbished at a cost of £5,678 in May 2019 and straight-line depreciation of 20% per annum is being made over a five-year period.
The part time Coordinator, Diane Rutter, is the only paid member of staff.

**Reserves**

The Trustees considered the Charity's reserves policy when developing and approving financial plans and budgets for 2022/23. The purpose of the reserves policy is to ensure the stability of the delivery of the mission and ongoing operations of the Chiltern Foodbank.

Unrestricted general fund reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated reduction in funding, or uninsured losses.

The current target range for unrestricted general fund reserves is based on a risk-based approach. When assessed this equates to a minimum fund balance of between £75,000 to £100,000, which represents approximately 9 to 12 months of planned expenditure.

In addition, the Trustees have considered the level of General Funds held at the end of the financial year. The level of unrestricted funds held is £332,905, which is £232,905 in excess of the reserves target. In the previous year, the Trustees set aside £100,000 of General Reserve Funds as a "Designated Fund for New Strategy" which leaves £132,905 as surplus.

The Board have completed its review of the strategy of the charity to achieve its objects over the next 3 to 5 years. The Designated Fund will enable delivery of the revised strategy and is expected to be expended over that period. It is anticipated that the balance of excess reserves will be spent over the next three years in the context of the cost of living crisis during which time income and food donations are likely to be lower than planned and expenditure higher.

In addition, there are Designated Reserves for Dilapidations and for the Hardship Fund. During the year the Trustees set aside out of General Reserve Funds an amount of £2,000 to the Dilapidations Reserve and £3,000 to the Hardship Fund. The resulting balances at the year end were £6,000 and £2,810 respectively.

**Foodbank Van**

The van purchased by the Buckinghamshire Building Society in 2013 continues to be well used for the collection of goods from Tesco, Sainsbury's and Waitrose as well as delivery of boxes to the distribution centres at Prestwood and Chalfont St Peter. However, annual mileage is low and a replacement will hopefully not be required for a number of years.

CFB is grateful to Oakleigh Garage in Chesham for the free provision of servicing and MOT inspection of the van during the year.

**Chiltern Foodbank Fuel Bank**

In October 2019 CFB started to operate a Fuel Bank. The Fuel Bank is jointly financed by the Paradigm Foundation and CFB, each of whom contributed £3,000 and a separate bank account was established for these funds. CFB has continued to work with two Referral Partners – Chiltern Citizens Advice and Paradigm Housing Association. The aim of the Fuel Bank is to provide small grants (£28 for single people and £49 for couples and families) to contribute towards energy costs. These grants are given in the form of a code that clients take to a PayPoint outlet or a Post Office (for British Gas customers only) and their fuel card is topped-up with the relevant amount – so no money changes hands. Clients are allowed only one grant per annum.

This year £428 worth of fuel vouchers were given out. The Fuel Bank activities were suspended during the year as Buckinghamshire Council's Helping Hands scheme is issuing fuel vouchers and they are able to give other fuel related support – so it is in the client's best interests to access the enhanced levels of fuel support from them rather than from us.

**Vodafone sim cards**

From 1st March 2022 we have access to Vodafone sim cards through a partnership with the Trussell Trust and Vodafone, which provide 6 months of free data, calls and texts. We give these to our clients when requested by our referral partners.

**Risk Management**

The principal risks and uncertainties considered by the Trustees included:

- **Health & Safety** – Ongoing risk assessments have taken place in relation to the impact of the Covid-19 pandemic, with ways of working adapted to reflect the changing context to ensure that staff, volunteers and clients were protected. In addition, risk assessments have been carried out relating to activities at our principal premises in Chesham, including hazardous substances (May 2021), a comprehensive independent fire risk assessment (May 2021). In addition, an electrical installation condition report was produced (January 2022) as a result of which various remedial actions were taken. An overarching Health & Safety policy was developed and approved by the Trustees in August 2021. Subsequent to the year end a lone working policy was approved by the Trustees.

- **Safeguarding** – Subsequent to the year end, the Safeguarding Policy and associated procedures were reviewed and updated and approved by the Trustees in May 2022. There were no safeguarding incidents reported during the year or since then to the date of this report.

- **Financial** – As the report and accounts show, the Chiltern Foodbank had a healthy financial position at the end of the year. The Trustees reviewed and agreed the Charity's reserves policy on 26th July 2022 which, along with ongoing financial reporting and planning, will help ensure that financial risks are managed effectively. In addition, the Trustees have ensured that key financial controls are in place, including dual authorisation of payments from any of the bank accounts.

- **Data Protection** – The Data Protection policy was reviewed and approved by Trustees in May 2022 along with the related Privacy policy. Guidance was also reviewed to help Trustees, staff and volunteers comply with this policy and relevant data protection legislation. No data breaches were reported to the ICO during the year or since then to the date of this report.

**Support to Ukrainian refugees**

In partnership with Buckinghamshire Council's Chesham Community Board we are providing welcome parcels to incoming Ukrainian refugees in the Chesham area.

**Future Plans**

In line with our strategy, our top priority is to find suitable new premises which are safe for our volunteers and fit for purpose to deliver our strategic plan.
In order to deliver our second strategic aim (to reduce the need for people to keep returning to the foodbank) we are developing a new project in partnership with the Trussell Trust and Citizens Advice Buckinghamshire to provide extra advice and casework assistance to clients who frequently find it necessary to return to the foodbank.

Approved by the Trustees on 29th November 2022 and signed on their behalf by:

.....

Lou Webber
Chair of Trustees

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

| | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | | | | | | |
| Income from donations and legacies | 3a | £230,828 | £0 | £0 | **£230,828** | £389,860 |
| Income from charitable activities | 3b | £31,611 | £0 | £0 | **£31,611** | £43,138 |
| Investment income | 3c | £1,564 | £0 | £0 | **£1,564** | £1,698 |
| **Total Income** | | **£264,003** | **£0** | **£0** | **£264,003** | £434,696 |
| **RESOURCES EXPENDED** | | | | | | |
| Expenditure on Raising Funds | | £0 | £0 | £0 | **£0** | £0 |
| Expenditure on Charitable Activities | 4 | £181,619 | £1,569 | £253 | **£183,441** | £326,059 |
| Other Expenditure – Governance Costs | 5 | £660 | £0 | £0 | **£660** | £660 |
| **Total Expenditure** | | **£182,279** | **£1,569** | **£253** | **£184,101** | £326,719 |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS** | | **£81,724** | **(£1,569)** | **(£253)** | **£79,902** | £107,977 |
| Transfers between funds | | (£5,000) | £5,000 | £0 | **£0** | £0 |
| **NET MOVEMENT IN FUNDS** | | £76,724 | £3,431 | (£253) | **£79,902** | £107,977 |
| Surplus funds brought forward | | £147,371 | £105,379 | £914 | £253,664 | £145,687 |
| **SURPLUS FUNDS CARRIED FORWARD** | | **£224,095** | **£108,810** | **£661** | **£333,566** | £253,664 |

| BALANCE SHEET | Note | 31 March 2022 £ | 31 March 2022 £ | 31 March 2021 £ | 31 March 2021 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Furniture, fixtures & equipment | 7 | £2,271 | | £3,407 | |
| | | | **£2,271** | | £3,407 |
| **CURRENT ASSETS** | | | | | |
| Stock | | £6,040 | | £5,255 | |
| Stock of Fuel Vouchers | | £822 | | £1,329 | |
| Debtors | 8 | £9,737 | | £11,567 | |
| Cash in bank and in hand - General Funds | | £314,856 | | £232,266 | |
| Cash in bank and in hand - Fuel Bank Account | | £500 | | £500 | |
| | | | **£331,955** | | £250,917 |
| Creditors falling due within one year | 9 | | £660 | | £660 |
| **NET ASSETS** | | | **£333,566** | | £253,664 |
| **FUNDS:** | | | | | |
| Unrestricted Income Funds | 10 | | £332,905 | | £252,750 |
| Restricted Income Funds | 10 | | £661 | | £914 |
| **TOTAL CHARITY FUNDS** | | | **£333,566** | | £253,664 |

The notes at pages 14 to 19 form part of these accounts.

Approved by the Trustees on 29th November 2022 and signed on their behalf

L A Webber
Chair of Trustees

C Osbaldeston FCA
Treasurer / Trustee

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The financial statements 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 financial statements.

#### (b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 10.

#### (c) Income recognition

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

The value of donated goods, calculated at the rate set by the Trussell Trust, is shown in incoming resources.

Tax refunds are recognised when the income to which they relate is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only

accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Support and governance costs**

Support and governance costs for the charity include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to fees payable for the independent examination of the accounts together with other administrative expenses.

Unless directly attributable to a specific fund, all these costs are met out of unrestricted funds.

Further details of these costs can be seen in notes 5 and 6.

**(g) Expenditure on charitable activities**

Expenditure on charitable activities includes donations of food and grants made, as shown in note 4.

**(h) Fixed Assets**

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings and equipment | 5 years straight line |

**(i) Stock**

Stock, received by way of donation is valued at the year end at the value set by the Trussell Trust.

**(j) Debtors**

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

**(k) Creditors**

Creditors are recognised at their settlement amount after allowing for any discounts due.

**(l) Contingent liabilities**

The charity does not have any contingent liabilities.

## 2 Trustees' Expenses and Remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). The Charity has employed a co-ordinator who has been remunerated in the period amounting to £20,250 (2021: £5,000). One former trustee was reimbursed expenses for sundry disbursements relating to their work for the Chiltern Foodbank totalling £nil (2021: £2,637) whilst current trustees were reimbursed a total of £953 (2021: £53) in the year.

## 3a Income from Donations and Legacies

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations including tax recoverable | **£230,828** | **£0** | **£230,828** | £389,860 |

£421 of income from donations and legacies for the year ended 31 March 2021 was restricted.

## 3b Income from Charitable Activities

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants – Buckinghamshire County Council | £31,611 | £0 | **£31,611** | £43,138 |
| Fund raising events | £0 | £0 | **£0** | £0 |
| **Total** | **£31,611** | **£0** | **£31,611** | £43,138 |

The income from charitable activities for the year ended 31 March 2021 was unrestricted.

## 3c Investment Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Cash Deposits | **£1,564** | **£0** | **£1,564** | £1,698 |

## 4 Analysis of Charitable Expenditure

| | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|
| | £ | £ |
| Value of food given to clients (at £1.75 per kg) | **£101,749** | £143,392 |
| Purchase of Food | **£1,269** | £40,076 |
| Value of food given to Poverty Relief Charities | **£0** | £19,097 |
| Fuel vouchers given to clients (value: £2,415) | **£507** | £2,624 |
| Hardship Fund | **£1,569** | £942 |
| Citizens Advice Chiltern | **£10,000** | £10,000 |
| Big Community Takeaway | **£7,500** | £0 |
| Christians Against Poverty | **£1,000** | £0 |
| Community Fridge | **£0** | £2,500 |
| Digital Poverty Grants | **£0** | £62,804 |
| Life Skills Courses | **£0** | £490 |
| Restore Hope Latimer | **£6,000** | £6,150 |
| Salary and pension | **£21,091** | £5,206 |
| Post, stationery | **£1,193** | £1,525 |
| Training courses | **£0** | £0 |
| Telephone | **£589** | £743 |
| Van expenses and travel | **£1,586** | £1,510 |
| Insurance | **£1,162** | £995 |
| Repairs and maintenance | **£4,258** | £938 |
| Bank Charges | **£296** | £62 |
| Equipment | **£1,091** | £1,655 |
| Storage and packing materials | **£6,276** | £7,049 |
| Uniforms and other volunteer costs | **£905** | £2,359 |
| Rent | **£12,000** | £12,000 |
| Light, heat and water | **£1,205** | £1,730 |
| Depreciation | **£1,136** | £1,135 |
| Sundry | **£1,059** | £1,077 |
| **Total** | **£183,441** | £326,059 |

£nil (2021: £4,155) of purchase of food, £253 (2021: £1,313) of fuel vouchers given to clients and £nil (2021: £421) of equipment were met out of restricted funds. £1,569 (2021: £942) for the Hardship Fund was met out of designated funds. The rest of the costs were met out of unrestricted funds.

## 5 Other Expenditure – Governance Costs

Governance costs for the Trust include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees as follows:

| | Year to 31 March 2022 | Year to 31 March 2021 |
|---|---|---|
| | £ | £ |
| Independent Examiner's Remuneration (Note 6) | £660 | £660 |
| | £660 | £660 |

All of the above costs were met out of unrestricted funds.

## 6 Independent Examiner's Remuneration

The independent examiner's remuneration comprises an independent examination fee of £660 (2021: £660)

## 7 Fixed Assets

| | Fixtures, fittings & equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| As at 1 April 2021 | £5,678 | £5,678 |
| Additions | £0 | £0 |
| As at 31 March 2022 | £5,678 | £5,678 |
| **Depreciation** | | |
| As at 1 April 2021 | £2,271 | £2,271 |
| Charge for the year | £1,136 | £1,135 |
| As at 31 March 2022 | £3,407 | £2,271 |
| Net Book Value at 31 March 2022 | £2,271 | £3,407 |
| Net Book Value at 31 March 2021 | £3,407 | £3,407 |

All assets relate to unrestricted funds

## 8 Analysis of Debtors

| | At 31 March 2022 | At 31 March 2021 |
|---|---|---|
| | £ | £ |
| Prepayments and accrued income | £9,737 | £11,567 |
| Other debtors | £0 | £0 |
| | £9,737 | £11,567 |

All debtors relate to unrestricted funds

## 9 Analysis of Creditors falling due within one year

| | At 31 March 2022 | At 31 March 2021 |
|---|---|---|
| | £ | £ |
| Accruals | £660 | £660 |
| | **£660** | £660 |

All creditors falling due within one year relate to unrestricted funds

## 10 Analysis of Charitable Funds

| | Balance at 1 April 2021 | Incoming resources | Resources expended | Transfers between funds | Balance at 31 March 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | £147,371 | £264,003 | (£182,279) | (£5,000) | **£224,095** |
| **Designated Funds – Hardship** | £1,379 | £0 | (£1,569) | £3,000 | **£2,810** |
| **Designated Funds – Dilapidations** | £4,000 | £0 | (£0) | £2,000 | **£6,000** |
| **Designated Funds – New Strategy** | £100,000 | £0 | (£0) | £0 | **£100,000** |
| **Restricted Funds – Fuelbank** | £914 | £0 | (£253) | £0 | **£661** |
| | **£253,664** | **£264,003** | **(£184,101)** | **£0** | **£333,566** |

## 11 Analysis of Net Assets Between Funds

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2022 are represented by: | | | | |
| Total Assets | £224,755 | £108,810 | £661 | **£334,226** |
| Creditors due within 1 year | (£660) | £0 | £0 | **(£660)** |
| | **£224,095** | **£108,810** | **£661** | **£333,566** |
| Fund balances at 31 March 2021 were represented by: | | | | |
| Total Assets | £148,031 | £105,379 | £914 | **£254,324** |
| Creditors due within 1 year | (£660) | £0 | £0 | **(£660)** |
| | **£147,371** | **£105,379** | **£914** | **£253,664** |

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN FOODBANK CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 12 to 19.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**David Cary LLB FCA**
Azets Audit Services
Suites B&D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

7 December 2022

**CHILTERN FOODBANK**

England & Wales - Charity number 1181094

# Accounts

# CHILTERN FOODBANK CIO

## TRUSTEES REPORT AND ACCOUNTS

## YEAR ENDED 31 MARCH 2021

***Charity Registration Number: 1181094***

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## REPORT OF THE TRUSTEES FOR YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and accounts of the charity for the year ended 31st March 2021.

### Charity Information

Chiltern Foodbank was registered with the Charity Commission on 10 December 2018 as a Charitable Incorporated Organisation (CIO), registered number 1181094.

**Trustees**

| | |
|---|---|
| Rev L A Webber | Chair of Trustees |
| M R Hardman FCA | (resigned 10 December 2020) |
| DJ Worrall | (resigned 30 November 2020) |
| S Watney | (resigned 10 December 2020) |
| M J Ridout | |
| E Burgham | (appointed 16 June 2020) |
| C Osbaldeston FCA | (appointed 3 July 2020) |
| J Shaw FCMA | (appointed 14 January 2021) |
| C P Kay | (appointed 14 January 2021) |

Trustees meet every 2 months to discuss and review operations and policy.

**Principal Address**
Chiltern Foodbank CIO
71 Broadway
Chesham
Bucks HP5 1BX
Tel: 01494 775668
E: info@chiltern.foodbank.org.uk
W: www.chiltern.foodbank.org.uk

**Bankers**
Barclays Bank, 32 Bridge St, Banbury, OX16 5PN

**Independent Examiner**
David Cary LLB FCA
Azets
Anglo House
Bell Lane Office Village
Bell Lane
Amersham
Bucks HP6 6FA

### Annual report of the Trustees for the year ended 31 March 2021

### Management and Governance Arrangements

The Chair of Trustees is Rev Louise Webber.

Colin Osbaldeston is Treasurer.

Three Trustees stood down during the year, David Worrall, Sheena Watney and Michael Hardman. The Trustee Board are grateful for their input over the years.

Four new Trustees have joined, Emma Burgham, Colin Osbaldeston, John Shaw and Christopher Kay. They each bring different perspectives and experience which serves to strengthen the skill set and insights of the board overall.

The Co-ordinator of the Foodbank was David Worrall during 2020 and Diane Rutter during 2021. Kizzy Ross and Jill Pye are senior team leaders.

Distribution centre team leaders during this year have been, Fran McLean (Prestwood), John Shaw (Wendover) and James Simmons (Chalfont St Peter). Discussions are also ongoing with Jane Thomas (Amersham) regarding the possible future involvement as a distribution centre.

**Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

**REPORT ON ACTIVITIES OF CHILTERN FOODBANK CIO FOR THE YEAR ENDED 31ST MARCH 2021**

**Covid-19 Pandemic Crisis**

As this financial year started, the UK was engulfed by the Covid-19 pandemic which has continued throughout the year. Chiltern Foodbank (CFB) immediately changed its ways of operating in order to meet the increasing need of its clients whilst protecting its volunteers. This has included:

1. Protecting staff and clients:
    a. The closure of all distribution centres for face to face meetings.
    b. Home delivery of food parcels with food being left on doorsteps.
    c. Withdrawal of vulnerable volunteers and training of new volunteers.
    d. Move to everyday use of the Chesham distribution centre with reduced numbers to allow social distancing, but with both morning and afternoon shifts.
    e. The purchase of additional items for health and safety.
    f. The decision to not recycle cardboard boxes, which impacts on costs, but helped prevent the transmission of the virus.

2. Meeting the demands of an increased number of those in need:
    a. The bulk purchase of food for £39,294.79 in April 2020.
    b. Establishment of a stock holding centre at Gold Hill Baptist Church (GHBC), in Chalfont St. Peter to cover the South Chalfonts, Denham and Gerrards Cross. GHBC has subsequently become a CFB distribution centre.
    c. The establishment of a significant quantity of boxes stored off-site in the event of the Chesham distribution centre having to close down.
    d. The training of volunteers to deal with a contingency mentioned in 2c.
    e. Outreach to all local schools to become Referral Partners in order that those who may not be aware of the support that CFB offers to individuals and families may be alerted.
    f. The introduction of an electronic voucher system that enables Referral Partner staff, who are working from home, to remotely issue vouchers.

CFB continues to be grateful to the general public and many organisations and businesses that have supported it with food and financial donations to enable us to meet the increased need of our clients and to keep our volunteers safe.

**Chiltern Foodbank CIO & The Trussell Trust**

Chiltern Foodbank CIO continued to be a member of the Foodbank Network run by Salisbury based The Trussell Trust (TT) and by March 2021 there were over 1,200 food bank centres across the network. TT continues to be involved in lobbying national government about inadequacies, inefficiencies and unfairness in the benefits system as well undertaking significant media coverage which has a very beneficial effect on food and financial donations to individual Foodbanks, including CFB, as well as increasing the number of volunteers willing to work at Foodbanks. TT is a campaigning organisation against poverty in the UK as well as continuing their original work in Bulgaria.

An annual audit covering Governance was carried out by TT in February/March 2021. All areas met Trussell Trust and legal requirements.

**Premises**

CFB continued to use 71 Broadway, Chesham as its principal warehouse and distribution centre supported by satellite distribution centres in Wendover and Chalfont St Peter.

Distribution centres in Amersham, Prestwood and Little Chalfont closed during the pandemic and lockdowns and their clients were served directly from the main centre in Chesham.

The lease on the Chesham property expired on 31 July 2019 and a verbal agreement was made between the then Foodbank Coordinator, Dave Worrall, and the landlord that the arrangements can continue until 31 July 2024 on the same terms and conditions.

CFB was also grateful, during 2020, for the use of a 7 square metre warehousing space provided for part of the year by J & R Self Storage, Chesham at a rent that was 50% lower than normal commercial rates.

**Numbers Fed**

2020/21 saw an increase of 118.1% in the number of people fed. There was an even greater increase of 121.3% in the numbers of children fed which indicates the strain experienced by low income families.

| | Vouchers redeemed | % Difference on like for like basis | Adults fed | % Difference on like for like basis | Children fed | % Difference on like for like basis | Total fed | % Difference on like for like basis |
|---|---|---|---|---|---|---|---|---|
| 2018/19 (April– March) | 1064 | | 1578 | | 819 | | 2397 | |
| 2019/20 (April– March) | 1369 | | 2001 | | 1191 | | 3192 | |
| 2020/21 (April – March) | 2742 | 100.3 | 4326 | 116.2 | 2636 | 121.3 | 6962 | 118.1 |

The reasons for the provision of food boxes in 2020/21 were:

| Crisis Type | Number of Vouchers | Adults | Children | Total | Was Covid a factor? | | |
|---|---|---|---|---|---|---|---|
| | | | | | Yes | No | unknown |
| Benefit Changes | 92 | 158 | 92 | 250 | 19 | 48 | 25 |
| Benefit Delays | 130 | 208 | 91 | 299 | 30 | 73 | 27 |
| Child Holiday Meals | 4 | 5 | 10 | 15 | 4 | 0 | 0 |
| Debt | 165 | 248 | 200 | 448 | 30 | 106 | 29 |
| Delayed Wages | 24 | 42 | 28 | 70 | 15 | 5 | 4 |
| Domestic Violence | 17 | 18 | 24 | 42 | 0 | 9 | 8 |
| Homeless | 30 | 45 | 3 | 48 | 6 | 17 | 7 |
| Low Income | 1759 | 2800 | 1787 | 4587 | 580 | 703 | 476 |
| No recourse to Public Funds | 18 | 33 | 32 | 65 | 9 | 5 | 4 |
| Other | 159 | 267 | 228 | 495 | 90 | 38 | 31 |
| Refused STBA | 2 | 2 | 4 | 6 | 1 | 1 | 0 |
| Sickness | 342 | 500 | 137 | 637 | 149 | 139 | 54 |
| | | | | | | | |
| **TOTAL** | **2742** | **4326** | **2636** | **6962** | **933** | **1144** | **665** |

The top 4 reasons for needing support from Chiltern Foodbank were: Low income, sickness, debt, and benefit delays.

Usually the second highest reason is debt, however this year it was sickness, reflecting the direct health impact of the Covid-19 pandemic.

Since the end of the financial year, demand has fallen from crisis levels but is still above pre-pandemic levels.

**Food Donations and Distribution**

During the year there was more stock given out than received, but we were able to meet the number of requests and did not run out. By the end of the year we were not carrying as much excess stock and this is more manageable within our current warehouse set up.

| | |
|---|---|
| Donated stock and purchases in 2020/21 | 80,675 kilos |
| Stock out 2020/21 (clients & other distributions) | 84,718 kilos |

CFB continues to be generously supported by the local community with the donations made by the clients of the Amersham Tesco Superstore being the main contributor, with 13,916 kilos being collected from the permanent bins, plus 604 kg from ad-hoc collections in August and December. In addition 3,573 kg was donated directly from Tesco as special Covid-deliveries between April and July 2020. Tesco also provide a financial top up based on the weight of goods donated by their customers.

Permanent collection bins are also found in the supermarket branches of Sainsbury's and Waitrose in Chesham, Budgens in Wendover, Sainsbury's in Prestwood and Co-op in Great Missenden. Several Community shops are also doing regular collections including Wigginton Village Store, and the Lee Village Shop. Customers of all stores made important donations.

Special collections have been carried out by various communities, schools and organisations including the Little Chalfont community, Fairtrade and Wendover Youth Centre.

We have introduced a pilot scheme of Food Champions who collect food donations from their neighbours and bring to the Foodbank. A benefit of this is that people who receive online grocery deliveries are still able to donate to the Foodbank.

As well as provision of product to clients CFB was able to support the Make Lunch (a child holiday lunch provision run by Chesham United Reform Church), Chesham Community Fridge, Chesham Christmas Lunch for the Elderly, and Inspire GB (soup kitchen).

Out of date stock (OOD) was disposed of by offering it to the Chesham Community Fridge, and a help yourself facility to volunteers, however, some items had to be binned. We have not been able to offer it to clients in the past year as we have not had clients coming to our centres due to Covid-safety restrictions. Most of the product assessed to be out of date was past the best before dates when received by us.

**Referral Partners**
CFB has 147 (115 in 2019/20) referral partners (voucher issuers) on record but only 59 of these issued vouchers during 2020/21. The breakdown by referral partner type is:

| Referral Partner type | Number |
|---|---|
| Statutory Agency | 84 |
| Charity | 25 |
| Church | 19 |
| Community Group | 7 |
| Voluntary Agency | 9 |
| Other | 3 |
| **Total** | **147** |

The Chiltern Citizens Advice Bureau was the largest issuer of vouchers in 2020/21 with substantial numbers issued from Paradigm Housing, Chesham Job Centre Plus, Adult Mental Health Team, Christians Against Poverty, and local churches.

**Employees**

During the year the Trustees took the decision to employ a part time, paid Coordinator from January 2021 after Dave Worrall, founding coordinator and Trustee, moved out of the area. They welcome Diane Rutter as the paid Co-ordinator.

**Volunteers**

Dave Worrall was involved in the initial vision, planning and setting up of the Foodbank from 2010 and has been a valued Volunteer Co-ordinator leading the Foodbank through the first 10 years of its existence. The Trustees are extremely grateful to Dave Worrall for all he has done for the charity throughout his years of service.

The Foodbank continues to be supported by a well-trained and enthusiastic group of almost seventy volunteers. These support the work of CFB at its distribution centres in Chesham, Chalfont St Peter, Prestwood and Wendover, through local food collections and include a newly formed team to support the communications messaging of the charity.

The Trustees are truly grateful for the very hard work that all volunteers give in ensuring that the most vulnerable in our community are fed.

**Fundraising**

During the pandemic and the series of lockdowns social distancing has meant that no fundraising events have been held. However, our communities have been very generous and we saw a significant increase in financial donations from individuals and organisations, so further fundraising activities have not been needed.

**Website and Computer Support**

The CFB website is a generic one based on The Trussell Trust format. Julie Gamston continued to update the CFB website as and when needed and the Trustees are grateful for the work that Julie does.

There is a "Donate" button on the CFB website and access to a giving portal run by Enthuse/Charity Checkout. During the period, CFB received via Enthuse/Charity Checkout a total of £88,821.62 for which £18,796.85 was claimed in Gift Aid.

IT support was provided by Tim Pye for which the Trustees are very grateful.

**Financial**

CFB continues to be blessed with healthy financial reserves as income from gifts, grants and fundraising events exceeded expenditure by £107,977 in 2020/21.

Buckinghamshire Council, (the new Unitary Local Authority launched 1st April 2020) continued to support CFB through its grants towards rent payable on the Chesham property, plus additional grants to support the work of providing emergency food to local people.

Under the Tesco Top-up, Tesco give The Trussell Trust 20% of the value of food collected at their stores (based on a value of £1.75 per kilo). The Trussell Trust pass 85% of this amount back to their Foodbanks. Product collected from their Amersham store by CFB totalled 18,093.77 kilos and the value to CFB was over £5,300.

During the year the following payments were made to Trustees in reimbursement of expenses personally incurred in running CFB:

- David Worrall £2,636.80
- John Shaw £52.89

No other Trustees were reimbursed any expenses.

As well as emergency food distribution, Chiltern Foodbank awards discretionary grants to help to alleviate poverty. During the year 2020/21 the following grants were made:

- £942 in hardship grants to assist individual clients in need.
- £10,000 to Citizens Advice, our main referral partner, to contribute to their support of Foodbank clients to help them access the wider support they need in order to get out of food poverty
- £6,150 to Restore Hope Latimer, a partner organisation, to enable them to build a polytunnel and provide fresh food to some of our clients.
- £62,804 to local schools to enable them to purchase digital devices for children in poverty to enable their continued education during lockdown. This was with the aim of reducing the widening educational attainment gap that could otherwise lead these children into future poverty and Foodbank dependency later in life.

The purchase of all equipment was written off by 100% during the year. The reception area was refurbished at a cost of £5,678 in May 2019 and straight-line depreciation of 20% per annum is being made over a five-year period.

The part time Coordinator, Diane Rutter, is the only paid member of staff.

**Reserves**

The Trustees have reviewed and revised the Charity's reserves policy in developing and approving financial plans and budgets for 2021/22. The purpose of the reserves policy is to ensure the stability of the delivery of the mission and ongoing operations of the Chiltern Foodbank.

Unrestricted general fund reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated reduction in funding, or uninsured losses.

The current target range for unrestricted general fund reserves is based on a risk-based approach. When assessed this equates to a minimum fund balance of between £75,000 to £100,000, which represents approximately 9 to 12 months of planned expenditure.

In addition, the Trustees have considered the level of General Funds held at the end of the financial year in the context of the exceptional level of donations received during the financial year in response to the Covid-19 crisis. The level of unrestricted funds held is £252,750, which is £152,750 in excess of the reserves target. Against that background, the Trustees have earmarked £100,000 of General Fund Reserves as a Designated Fund.

Following the appointment of a new Coordinator and two new Trustees, the Board have begun a process of reviewing the strategy of the charity to achieve its objects over the next 3 to 5 years. The Designated Fund will enable delivery of the revised strategy and is expected to be expended over that period. It is anticipated that the balance of excess reserves will be spent over the next two years during which time income is likely to be lower than already planned expenditure.

In addition, a reserve of £2,000 was made for dilapidations.

**Foodbank Van**

The van purchased by the Buckinghamshire Building Society in 2013 continues to be well used for the collection of goods from Tesco, Sainsbury's and Waitrose as well as delivery of boxes to the Chalfont St Peter distribution centre. However, annual mileage is low and a replacement will hopefully not be required for a number of years.

CFB is grateful to Oakleigh Garage in Chesham for the free provision of servicing and MOT inspection during the year.

**Chiltern Foodbank Fuel Bank**

In October 2019 CFB started to operate a Fuel Bank. The Fuel Bank is jointly financed by the Paradigm Foundation and CFB, each of whom contributed £3,000 and a separate bank account was established for these funds. CFB have continued to work with two Referral Partners – Chiltern Citizens Advice and Paradigm Housing Association. The aim of the Fuel Bank is to provide small grants (£28 for single people and £49 for couples and families) to contribute towards energy costs. These grants are given in the form of a code that clients take to a PayPoint outlet or a Post Office (for British Gas customers only) and their fuel card is topped-up with the relevant amount – so no money changes hands. Clients are allowed only one grant per annum.

The Fuel Bank activities were briefly suspended at the beginning of the year to enable volunteers to concentrate on providing food for clients during the start of the Covid-19 crisis, and resumed again in May.

**Risk Management**

The principal risks and uncertainties considered by the Trustees included:

- **Health & Safety** – Ongoing risk assessments have taken place in relation to the impact of the Covid-19 pandemic, with ways of working adapted to reflect the changing context to ensure that staff, volunteers and clients were protected. In addition, risk assessments have been carried out relating to activities at our principal premises in Chesham, including fire hazards (January 2021), hazardous substances (May 2021) and a comprehensive independent fire risk assessment (May 2021). An action plan was developed to address the issues identified, focussing on the health and safety of people using the building, and approved by the Trustees. The action plan continues to be monitored by the Trustees. An overarching Health & Safety policy was developed and approved by the Trustees in August 2021.

- **Safeguarding** – The Safeguarding Policy and associated procedures were reviewed and updated and approved by the Trustees in March 2021. There were no safeguarding incidents reported during the year or since then to the date of this report.

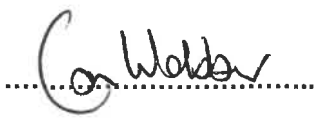
- **Financial** – As the report and accounts show, the Chiltern Foodbank had a healthy financial position at the end of the year. As stated above, the Trustees reviewed and revised the Charity's reserves policy (March 2021), which along with ongoing financial reporting and planning, will help ensure that financial risks are managed effectively. In addition, the Trustees have ensured that key financial controls are in place, including dual authorisation of payments from the various bank accounts, where, in each case, one of the Trustees is a signatory.

- **Data Protection** – A Data Protection policy was developed and approved by the Trustees in March 2021 along with a related Privacy policy. Guidance was also developed to help Trustees, staff and volunteers comply with this policy and relevant data protection legislation. No data breaches were reported during the year or since then to the date of this report.

**Future Plans**

The Trustees and Coordinator launched a strategic development and planning exercise in February 2021 with a view to developing our strategic plan for the period to 2025. Whilst we will continue to provide emergency food to those who need it, we also hope to work with the Trussell Trust and other partners to address the causes of food poverty with the expressed aim that there will be an end to the need for Foodbanks in the UK.

Approved by the Trustees on 30 November 2021 and signed on their behalf by:



L A Webber
Chair of Trustees

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

| | Note | Unrestricted Funds | Designated Funds | Restricted Funds | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | | | | | | |
| Income from donations and legacies | 3a | £389,439 | £0 | £421 | **£389,860** | £129,499 |
| Income from charitable activities | 3b | £39,000 | £0 | £4,138 | **£43,138** | £13,918 |
| Investment income | 3c | £1,698 | £0 | £0 | **£1,698** | £748 |
| **Total Income** | | **£430,137** | **£0** | **£4,559** | **£434,696** | £144,165 |
| **RESOURCES EXPENDED** | | | | | | |
| Expenditure on Raising Funds | | £0 | £0 | £0 | **£0** | £0 |
| Expenditure on Charitable Activities | 4 | £319,228 | £942 | £5,889 | **£326,059** | £111,666 |
| Other Expenditure – Governance Costs | 5 | £660 | £0 | £0 | **£660** | £600 |
| **Total Expenditure** | | **£319,888** | **£942** | **£5,889** | **£326,719** | £112,266 |
| **NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS** | | **£110,249** | **(£942)** | **(£1,330)** | **£107,977** | £31,899 |
| Transfers between funds | | (£102,000) | £102,000 | £0 | **£0** | £0 |
| **NET MOVEMENT IN FUNDS** | | £8,249 | £101,058 | (£1,330) | **£107,977** | £31,899 |
| Surplus funds brought forward | | £139,122 | £4,321 | £2,244 | £145,687 | £113,788 |
| **SURPLUS FUNDS CARRIED FORWARD** | | **£147,371** | **£105,379** | **£914** | **£253,664** | £145,687 |

| BALANCE SHEET | Note | 31 March 2021 £ | 31 March 2021 £ | 31 March 2020 £ | 31 March 2020 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Furniture, fixtures & equipment | 7 | £3,407 | | £4,542 | |
| | | | **£3,407** | | £4,542 |
| **CURRENT ASSETS** | | | | | |
| Stock | | £5,255 | | £12,331 | |
| Stock of Fuel Vouchers | | £1,329 | | £953 | |
| Debtors | 8 | £11,567 | | £25,422 | |
| Cash in bank and in hand - General Funds | | £232,266 | | £99,570 | |
| Cash in bank and in hand - Fuel Bank Account | | £500 | | £3,469 | |
| | | | **£250,917** | | **£141,745** |
| Creditors falling due within one year | 9 | | £660 | | £600 |
| **NET ASSETS** | | | **£253,664** | | £145,687 |
| **FUNDS:** | | | | | |
| Unrestricted Income Funds | 10 | | £252,750 | | £143,443 |
| Restricted Income Funds | 10 | | £914 | | £2,244 |
| **TOTAL CHARITY FUNDS** | | | **£253,664** | | £145,687 |

The notes at pages 13 to 18 form part of these accounts.

Approved by the Trustees on 30 November 2021 and signed on their behalf

L A Webber
Chair of Trustees

C Osbaldeston
Treasurer / Trustee

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance 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 in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

The financial statements 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 financial statements.

#### (b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 10.

#### (c) Income recognition

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

The value of donated goods, calculated at the rate set by the Trussell Trust, is shown in incoming resources.

Tax refunds are recognised when the income to which they relate is received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### (d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only

accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Support and governance costs**

Support and governance costs for the charity include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to fees payable for the independent examination of the accounts together with other administrative expenses.

Unless directly attributable to a specific fund, all these costs are met out of unrestricted funds.

Further details of these costs can be seen in notes 5 and 6.

**(g) Expenditure on charitable activities**

Expenditure on charitable activities includes donations of food and grants made, as shown in note 4.

**(h) Fixed Assets**

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings and equipment | 5 years straight line |

**(i) Stock**

Stock, received by way of donation is valued at the year end at the value set by the Trussell Trust.

**(j) Debtors**

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

**(k) Creditors**

Creditors are recognised at their settlement amount after allowing for any discounts due.

**(l) Contingent liabilities**

The charity does not have any contingent liabilities.

## 2 Trustees' Expenses and Remuneration

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). The Charity has employed a co-ordinator who has been remunerated in the period amounting to £5,000 (2020: £nil). One former trustee was reimbursed expenses for sundry disbursements relating to their work for the Chiltern Foodbank totalling £2,637 (2020: £4,443) while a current trustee was reimbursed £53 in the year.

## 3a Income from Donations and Legacies

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations including tax recoverable | **£389,439** | **£421** | **£389,860** | £129,499 |

£3,500 of income from donations and legacies for the period ended 31 March 2020 was restricted.

## 3b Income from Charitable Activities

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Grants – Buckinghamshire County Council | £39,000 | £4,138 | **£43,138** | £12,000 |
| Fund raising events | £0 | £0 | **£0** | £1,918 |
| **Total** | **£39,000** | **£0** | **£43,138** | £13,918 |

The income from charitable activities for the year ended 31 March 2020 was unrestricted.

## 3c Investment Income

| | Unrestricted Funds | Restricted Funds | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Cash Deposits | **£1,698** | **£0** | **£1,698** | £748 |

## 4 Analysis of Charitable Expenditure

| | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|
| | £ | £ |
| Value of food given to clients (at £1.75 per kg) | **£143,392** | £73,214 |
| Purchase of Food | **£40,076** | £483 |
| Value of food given to Poverty Relief Charities | **£19,097** | £0 |
| Fuel vouchers given to clients (value: £2,415) | **£2,624** | £1,547 |
| Trussell Trust | **£0** | £5,000 |
| Hardship Fund | **£942** | £486 |
| Citizens Advice Chiltern | **£10,000** | £0 |
| Community Fridge | **£2,500** | £0 |
| Digital Poverty Grants | **£62,804** | £0 |
| Life Skills Courses | **£490** | £515 |
| Restore Hope Latimer | **£6,150** | £5,100 |
| Salary and pension | **£5,206** | £0 |
| Post, stationery | **£1,525** | £1,479 |
| Training courses | **£0** | £0 |
| Telephone | **£743** | £590 |
| Van expenses and travel | **£1,510** | £1,470 |
| Insurance | **£995** | £1,126 |
| Repairs and maintenance | **£938** | £732 |
| Bank Charges | **£62** | £161 |
| Equipment | **£1,655** | £2,954 |
| Storage and packing materials | **£7,049** | £2,638 |
| Uniforms and other volunteer costs | **£2,359** | £0 |
| Rent | **£12,000** | £12,000 |
| Light, heat and water | **£1,730** | £527 |
| Depreciation | **£1,135** | £1,136 |
| Sundry | **£1,077** | £508 |
| **Total** | **£326,059** | £111,666 |

£4,155 of purchase of food, £1,313 of fuel vouchers given to clients and £421 of equipment were met out of restricted funds. £942 for the Hardship Fund was met out of designated funds. The rest of the costs were met out of unrestricted funds.

## 5 Other Expenditure – Governance Costs

Governance costs for the Trust include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees as follows:

| | Year to 31 March 2021 | Period to 31 March 2020 |
|---|---|---|
| | £ | £ |
| Independent Examiner's Remuneration (Note 6) | **£660** | £600 |
| | **£660** | £600 |

All of the above costs were met out of unrestricted funds.

## 6 Independent Examiner's Remuneration

The independent examiner's remuneration comprises an independent examination fee of £660 (2020: £600)

## 7 Fixed Assets

| | Fixtures, fittings & equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| As at 1 April 2020 | £5,678 | **£5,678** |
| Additions | £0 | **£0** |
| As at 31 March 2021 | **£5,678** | **£5,678** |
| **Depreciation** | | |
| As at 1 April 2020 | £1,136 | **£1,136** |
| Charge for the period | £1,135 | **£1,135** |
| As at 31 March 2021 | **£2,271** | **£2,271** |
| Net Book Value at 31 March 2021 | **£3,407** | **£3,407** |
| Net Book Value at 31 March 2020 | **£4,542** | **£4,542** |

All assets relate to unrestricted funds

## 8 Analysis of Debtors

| | At 31 March 2021 | At 31 March 2020 |
|---|---|---|
| | £ | £ |
| Prepayments and accrued income | £11,567 | £25,422 |
| Other debtors | £0 | £0 |
| | **£11,567** | £25,422 |

All debtors relate to unrestricted funds

## 9 Analysis of Creditors falling due within one year

| | At 31 March 2021 | At 31 March 2020 |
|---|---|---|
| | £ | £ |
| Accruals | £660 | £600 |
| | **£660** | £600 |

All creditors falling due within one year relate to unrestricted funds

## 10 Analysis of Charitable Funds

| | Balance at 1 April 2020 | Incoming resources | Resources expended | Transfers between funds | Balance at 31 March 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Unrestricted Funds** | £139,122 | £390,061 | (£279,812) | (£102,000) | **£147,371** |
| **Designated Funds – Hardship** | £2,321 | £0 | (£942) | £0 | **£1,379** |
| **Designated Funds – Dilapidations** | £2,000 | £0 | (£0) | £2,000 | **£4,000** |
| **Designated Funds – New Strategy** | £0 | £0 | (£0) | £100,000 | **£100,000** |
| **Restricted Funds – Fuelbank** | £2,227 | £0 | (£1,313) | £0 | **£914** |
| **Restricted Funds – Food** | £17 | £4,138 | (£4,155) | £0 | **£0** |
| **Restricted Funds – Equipment** | £0 | £421 | (£421) | £0 | **£0** |
| | **£145,687** | **£394,620** | **(£286,643)** | **£0** | **£253,664** |

## 11 Analysis of Net Assets Between Funds

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 March 2021 are represented by: | | | | |
| Total Assets | £148,031 | £105,379 | £914 | **£254,324** |
| Creditors due within 1 year | (£660) | £0 | £0 | **(£660)** |
| | **£147,371** | **£105,379** | **£914** | **£253,664** |
| Fund balances at 31 March 2020 were represented by: | | | | |
| Total Assets | £139,722 | £4,321 | £2,244 | **£146,287** |
| Creditors due within 1 year | (£600) | £0 | £0 | **(£600)** |
| | **£139,122** | **£4,321** | **£2,244** | **£145,687** |

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN FOODBANK CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 18.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**David Cary LLB FCA**
Azets
Anglo House
Bell Lane Office Village
Bell Lane
Amersham
Bucks
HP6 6FA

1st December 2021