

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

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Bankers

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

Independent Examiner:

David Cary LLB FCA
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Burnham Yard
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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		
Values	Attract, retain and motivate the volunteers on whom our service depends		
	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:

- Most food parcels are delivered to clients at home with boxes being left on doorsteps.
- Minimal numbers of volunteers at the Chesham distribution centre to ensure space for social distancing.
- 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:

- Continuing to deliver most food parcels to people at home
- Exclusive use of the electronic voucher referral system to ensure speedy referrals.
- 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%

Chiltern Foodbank Accounts for year ended 31 March 2022 | 2022

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 Google Drive. 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

	Unrestricted Funds	Designated Funds	Restricted Funds	Year to 31 March 2022	Year to 31 March 2021
	£	£	£	£	£
INCOMING RESOURCES FROM GENERATED FUNDS					
Note					
Income from donations and legacies	£230,828	£0	£0	£230,828	£389,860
Income from charitable activities	£31,611	£0	£0	£31,611	£43,138
Investment income	£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	£181,619	£1,569	£253	£183,441	£326,059
Other Expenditure –	£660	£0	£0	£660	£660
Governance Costs					
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

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BALANCE SHEET		31 March 2022		31 March 2021	
		£	£	£	£
	Note				
FIXED ASSETS					
Furniture, fixtures & equipment	7	£2,271		£3,407	
			<u>£2,271</u>		<u>£3,407</u>
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	
			<u>£331,955</u>		<u>£250,917</u>
Creditors falling due within one year	9		£660		£660
NET ASSETS			<u>£333,566</u>		<u>£253,664</u>
FUNDS:					
Unrestricted Income Funds	10	£332,905		£252,750	
Restricted Income Funds	10	£661		£914	
TOTAL CHARITY FUNDS			<u>£333,566</u>		<u>£253,664</u>

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
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(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	<u>£230,828</u>	<u>£0</u>	<u>£230,828</u>	<u>£389,860</u>

£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	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
Total	<u>£31,611</u>	<u>£0</u>	<u>£31,611</u>	<u>£43,138</u>

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	<u>£1,564</u>	<u>£0</u>	<u>£1,564</u>	<u>£1,698</u>

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

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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.



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7 December 2022