

**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](mailto:info@chiltern.foodbank.org.uk)  
W: [www.chiltern.foodbank.org.uk](http://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).

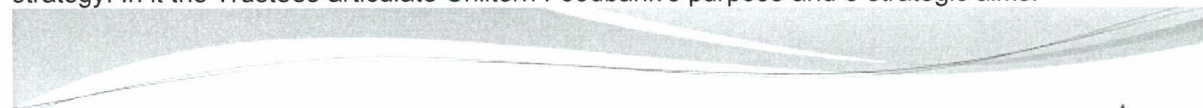
### **Change of personnel - Chair of Trustees**

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<br>April - March | 2742              | 100.3%                | 4326       | 116.2%                | 2636         | 121.3%                | 6962      |                       |
| 2021/22<br>April - March | 2090              | -23.8%                | 3043       | -29.7%                | 1849         | -29.9%                | 4892      | -29.7%                |
| 2022/23<br>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         |
| <b>TOTAL</b>                | <b>2288</b>        | <b>2090</b> | <b>3335</b> | <b>3043</b> | <b>2205</b> | <b>1849</b> | <b>5540</b> | <b>4892</b> |

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 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 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 Sainsbury's 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 23<sup>rd</sup> 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.

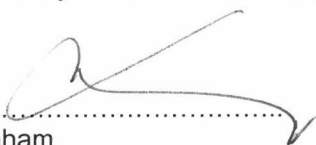
### Returners Project

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

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

# Chiltern Foodbank Accounts for year ended 31 March 2023 | 2023

## BALANCE SHEET

|                                              |      | 31 March 2023   |      | 31 March 2022   |      |
|----------------------------------------------|------|-----------------|------|-----------------|------|
|                                              |      | £               | £    | £               | £    |
|                                              | Note |                 |      |                 |      |
| <b>FIXED ASSETS</b>                          |      |                 |      |                 |      |
| Furniture, fixtures & equipment              | 7    | £1,135          |      | £2,271          |      |
|                                              |      | <b>£1,135</b>   |      | <b>£2,271</b>   |      |
| <b>CURRENT ASSETS</b>                        |      |                 |      |                 |      |
| 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            |      |
|                                              |      | <b>£516,525</b> |      | <b>£331,955</b> |      |
| Creditors falling due within one year        | 9    |                 | £727 |                 | £660 |
| <b>NET ASSETS</b>                            |      | <b>£516,933</b> |      | <b>£333,566</b> |      |
| <b>FUNDS:</b>                                |      |                 |      |                 |      |
| Unrestricted Income Funds                    | 10   | £500,350        |      | £332,905        |      |
| Restricted Income Funds                      | 10   | £16,583         |      | £661            |      |
| <b>TOTAL CHARITY FUNDS</b>                   |      | <b>£516,933</b> |      | <b>£333,566</b> |      |

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 | <u>£383,141</u>    | <u>£0</u>        | <u>£383,141</u>       | <u>£230,828</u>       |

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                    |
| <b>Total</b>                     | <u>£10,522</u>     | <u>£31,844</u>   | <u>£42,366</u>        | <u>£31,611</u>        |

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 | <u>£5,000</u>      | <u>£0</u>        | <u>£5,000</u>         | <u>£1,564</u>         |

### 3d Other Income

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

#### 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                |
| <b>Total</b>                                                                      | <b>£249,916</b>       | <b>£183,441</b>       |

£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<br>31 March 2023 | Year to<br>31 March 2022 |
|----------------------------------------------|--------------------------|--------------------------|
|                                              | £                        | £                        |
| Independent Examiner's Remuneration (Note 6) | <b>£726</b>              | £660                     |
|                                              | <b>£726</b>              | £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 &<br>equipment | Total         |
|---------------------------------|-----------------------------------|---------------|
|                                 | £                                 | £             |
| <b>Cost</b>                     |                                   |               |
| As at 1 April 2022              | £5,678                            | <b>£5,678</b> |
| Additions                       | £0                                | <b>£0</b>     |
| As at 31 March 2023             | <b>£5,678</b>                     | <b>£5,678</b> |
| <b>Depreciation</b>             |                                   |               |
| As at 1 April 2022              | £3,407                            | <b>£3,407</b> |
| Charge for the year             | £1,136                            | <b>£1,136</b> |
| As at 31 March 2023             | <b>£4,543</b>                     | <b>£4,543</b> |
| Net Book Value at 31 March 2023 | <b>£1,135</b>                     | <b>£1,135</b> |
| Net Book Value at 31 March 2022 | <b>£2,271</b>                     | <b>£2,271</b> |

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               |
|                                | <b>£23,611</b>   | <b>£9,737</b>    |

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             |
|          | <b>£727</b>      | <b>£660</b>      |

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 |
|-----------------------------------------------|-------------------------|--------------------|--------------------|-------------------------|--------------------------|
|                                               | £                       | £                  | £                  | £                       | £                        |
| <b>Unrestricted Funds</b>                     | £224,095                | £402,165           | (£233,797)         | (£252,000)              | <b>£140,463</b>          |
| <b>Designated Funds – Hardship</b>            | £2,810                  | £0                 | (£923)             | £0                      | <b>£1,887</b>            |
| <b>Designated Funds – Dilapidations</b>       | £6,000                  | £0                 | (£0)               | £2,000                  | <b>£8,000</b>            |
| <b>Designated Funds – New Strategy</b>        | £100,000                | £0                 | (£0)               | £250,000                | <b>£350,000</b>          |
| <b>Restricted Funds – Fuelbank</b>            | £661                    | £0                 | (£0)               | £0                      | <b>£661</b>              |
| <b>Restricted Funds – Financial Inclusion</b> | £0                      | 31,844             | (£15,922)          | £0                      | <b>£15,922</b>           |
|                                               | <b>£333,566</b>         | <b>£434,009</b>    | <b>(£250,642)</b>  | <b>£0</b>               | <b>£516,933</b>          |

## 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          | <b>£517,660</b> |
| Creditors due within 1 year                        | (£727)             | £0               | £0               | <b>(£727)</b>   |
|                                                    | <b>£140,463</b>    | <b>£359,887</b>  | <b>£16,583</b>   | <b>£516,933</b> |

Fund balances at 31 March 2022 were represented by:

|                             |                 |                 |             |                 |
|-----------------------------|-----------------|-----------------|-------------|-----------------|
| Total Assets                | £224,755        | £108,810        | £661        | <b>£334,226</b> |
| Creditors due within 1 year | (£660)          | £0              | £0          | <b>(£660)</b>   |
|                             | <b>£224,095</b> | <b>£108,810</b> | <b>£661</b> | <b>£333,566</b> |

**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**

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29 November 2023