

EPPING FOREST FOODBANK

Charity Registration Number: 1182270

31 December 2024

Annual Report and Financial Statements

Tandem Accounting Limited
Chartered Accountants
17 Heathville Road
London N19 3AL

EPPING FOREST FOODBANK

Annual Report and Financial Statements 2024 Contents

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Legal & Administrative Information For the year ended 31 December 2024

Charity Name	Epping Forest Foodbank.												
Charity number	1182270. The charity was registered with the Charity Commission on 28 February 2019.												
Principal Address	Unit 24, Oakwood Hill Industrial Estate, Loughton, IG10 3TZ.												
Governing Documents	CIO Foundation.												
Objective	<p>To relieve persons in Epping Forest district and surrounding areas that are in financial hardship in such ways as the trustees from time to time think fit, in particular but not exclusively by:</p> <p>A) providing emergency food, essential toiletries, and household items to individuals and families in need and/or distribution by charities or other organizations working to prevent or relieve poverty.</p> <p>B) such other means, including (but not limited to) the provision of support, or signposting to relevant information and other advisory service, or through 'more than food' projects which remain consistent with the primary objective of the charity and to provide such services with a Christian ethos, supported by churches in Epping Forest district.</p>												
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were:</p> <table><tr><td>Julian Dutnall</td><td>Chair (resigned 31 March 2025)</td></tr><tr><td>Jenny Ann Thompson</td><td></td></tr><tr><td>Zach Cook</td><td>Treasurer</td></tr><tr><td>Sharon Heather</td><td>Chair (appointed 1 April 2025)</td></tr><tr><td>Rashni Chalal-Holden</td><td></td></tr><tr><td>Jane Evans</td><td></td></tr></table>	Julian Dutnall	Chair (resigned 31 March 2025)	Jenny Ann Thompson		Zach Cook	Treasurer	Sharon Heather	Chair (appointed 1 April 2025)	Rashni Chalal-Holden		Jane Evans	
Julian Dutnall	Chair (resigned 31 March 2025)												
Jenny Ann Thompson													
Zach Cook	Treasurer												
Sharon Heather	Chair (appointed 1 April 2025)												
Rashni Chalal-Holden													
Jane Evans													
Key Management Personnel	Those in charge of planning, directing, controlling, running, and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are the Managing Trustees and Jacob Forman (Director) and Robert Glasgow (Operations Manager).												
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ												
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL												

EPPING FOREST FOODBANK

Trustees' Report

For the year ended 31 December 2024

The Trustees submit their annual report and the financial statements of Epping Forest Foodbank ("the Charity") for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

The previous accounts, to 31 December 2023, were drawn up on a receipts and payments basis. Following the change of basis to accruals accounting in 2024, the 2023 and 2022 accounts have been restated across the balance sheet headings and the reconciliation can be found at the foot of these financial statements, on pages 18 & 19.

1. Structure, Governance & Management

1.1 Trustees

Trustees are recruited by public advertisement or by recommendation with the intention that the board will encompass a broad range of skills and experience. A prospective trustee will be interviewed by the Chair and another trustee who will discuss the aims and values of the foodbank and the role of trustee and will make an initial assessment of the applicant. Following this the applicant will be invited to present themselves at a full meeting of trustees who will vote on whether to accept the application for an initial term of three years. Trustees are expected to respect the ethos of the foodbank but there is no requirement to subscribe to any specific religious tradition.

1.2 Organisation

The Foodbank currently maintains a central warehouse, office and educational space in Loughton and uses four locations within the Epping Forest District as distribution centers which are open for one day a week where customers can attend to receive appropriate food and toiletries for their households and may access advice on benefits and be directed to other agencies which are able to provide further support. Additionally, for customers who are unable to access this service we have volunteers who will deliver supplies direct to the doorstep.

1.3 Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the specific operational areas of the charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Trustees, they have established effective systems and procedures to mitigate those risks.

1.4 Personnel

The Foodbank currently has three employees whose roles are Director, Operations Manager and Community Liaison. The Director is Jacob Forman who, with the support of the trustees, sets the vision and develops long-term strategy, oversees the day-to-day operations and represents the Foodbank to current and potential donors, the media and the public. The Operations Manager is Robert Glasgow who manages receipt, storage and distribution of donated food stock and toiletries and purchase of additional stocks where donations are insufficient to meet demand. Community Liaison is Amy Perridge who meets with community groups, schools, churches and other institutions to inform people of the role of the Foodbank, the assistance that is provided and how it may be accessed, and to support fund-raising activities and food donations. All other roles including warehouse staff, distribution centre managers and assistants and delivery drivers are filled by volunteers.

2. Activities & Strategies

The Trustees have given due regard to the Charity Commissions' guidance on public benefit. During the year the Charity carried out the following activities in the local neighbourhood and to benefit the community:

- The Charity operates in the Epping Forest District. Of those referred, the majority are residents within 27 Epping Forest wards with others being supported in 21 wards outside the District and those with no fixed address.
- Customers are referred by statutory, charity and community organisations based in the advice, criminal justice, DWP, educational, faith, health and mental health, local government and social welfare sectors.

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For the year ended 31 December 2024

- The foodbank operates weekly distribution centres at The Epping Community Hub, St. Mary's Church in Loughton, Hazelwood Children's Centre in Waltham Abbey and Trinity Church in Debden. For customers for whom attendance at a distribution centre is not practical, food parcels are delivered to customers' homes throughout the Epping Forest district by volunteers.
- Customers receive a parcel of non-perishable food which is designed to provide for emergency rations for up to seven days. Additional fresh food is offered in partnership with FareShare, local supermarkets and bakeries.
- As well as providing food the Charity in partnership with statutory and other agencies, offers 'signposting' to direct customers to the appropriate agencies and resources to assist with their longer-term needs, and also offers spiritual support. The Charity can also make referrals directly to other organisations that may be able to offer further support.
- In association with local schools, we run projects in the Easter, Summer and Christmas holidays to provide food and activity packs to families who receive free school meals during term time.
- Surplus food is donated to Norway House, the District's homeless shelter or offered to other foodbanks in the surrounding areas.
- Packaging and food which is damaged or out of date when received are recycled.
- At the end of 2024 the Charity had three full time members of staff and services were provided by over 150 volunteers.

Public Benefit

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and, in particular, the specific guidance on charities for the advancement of religion.

3. Achievements and Performance

The past year has seen significant changes for Epping Forest Foodbank. Having outgrown our former premises, we moved our office and warehouses function a short distance to a new site in February. We also found it necessary to increase our payroll, so we now have three full time employees. In this we were well supported by Trussell both with financial assistance and practical advice.

Working closely with partner organisations including Voluntary Action Epping Forest (VAEF) we have been able to strengthen our offering to our clients. It has never been our aim merely to be suppliers of food to tide people over, but to work with our customers sustainably to improve their circumstances. To this aim now we host expert advisors in mental health, energy and benefits at our distribution sessions as well as continuing to offer information about and referrals to other agencies which may offer guidance and assistance through life's trials. We also regularly hold educational sessions for schools and other youth groups and lay on volunteering days for corporations. Sponsorship of a Benefits Counsellor, financed by Trussell at a cost of £28,066 for 2024 has resulted in access for our customers to over £250,000 in benefits to which they did not know they were entitled or for which they required guidance through the application process.

2024 was the second busiest year for the Foodbank, slightly behind 2023, which gives us hope but cannot yet be seen as a pattern. We still distributed over 50 tonnes of food to nearly 8,000 people, including over 3,000 children in the Epping Forest District Council area. We received 33.2 tonnes of donated food, mainly from supermarket collection points, churches and schools. To supplement this, we spent £47,378 on additional food and necessary toiletries.

In partnership with local schools, we continued to run Food in School Holidays (FISH) programs in support of over 100 families during each of the school holidays. This is a significant expense and logistical exercise; planning meals allowing for dietary requirements, purchasing, sorting and packing and then distributing food parcels.

We were grateful to Stacey Solomon and Epping Forest District Councillor Darshan Sunger who agreed to formally cut the ribbon on our new facilities in May. We were also glad to be able to welcome Neil Hudson, MP for Epping Forest, to see the Foodbank in action in December.

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Trustees' Report

For the year ended 31 December 2024

We were also grateful for the attention we received from the media, including an interview on BBC Essex and visits from ITV's Good Morning Britain, the Metro newspaper and LBC radio presenter Natasha Devon. Such articles help to de-mystify and de-stigmatise food banks, to highlight the impact of food insecurity on those we support, to show the care and dedication of volunteers and to encourage support for our work in the community.

We are enabled to provide our services by grants from Trussell, Epping Forest District Council through Qualis Property Solutions, the Essex Association of Local Councils, Loughton Town Council and The Joseph and Lilian Sully Foundation, corporate donations from Tesco, Coca Cola, Sainsbury's, Terry Tew, MP Chartered Architects, Butler Law, Consultant Microbiologist and EE and BR Elixir Events Ltd, donations from churches, schools and community organisations including All Saints, Chigwell, Epping Fire Station, Alderton Hill Junior & Infants, The Immaculate Conception, Epping, Epping United Reformed Church, Loughton 41 Club, Mazars Charitable Trust, St Michael's, Loughton, Loughton Methodist Church, Abridge Village Church, Loughton Amateur Dramatic Society, Epping Rotary Club, Epping Lottery, Arts Society, West Essex and Loyola Preparatory School. We are most grateful to these organisations and to all our generous individual donors for their financial support.

In addition, we are supported by donations of goods, primarily food from Tesco, Gail's Bakery, Morrison's and Marks & Spencer, professional services from Baskin Walsh and practical assistance from British Gas.

4. Financial Review

The charity is funded by donations and grants. Historically most of our funding has come from empathetic and generous individuals but since 2022 we have also received significant funding from Trussell through their Pathfinder programme the intention of which is to promote local initiatives to confront the causes of poverty rather than simply providing emergency food. Initiatives which have been supported by this programme include providing our customers with the services of a Benefits Counsellor, expanding the Community Liaison and Operations Manager roles, staff training and equipping a training room so that we can host school and community groups for educational activities. Unfortunately, this funding is no longer available to us so in future we will need to find other sources of funding or significantly reduce our services.

In 2024 we received £89,440 in new grants from Trussell, £10,000 from the Joseph and Lilian Sully Foundation, £8,448 from the Essex Association of Local Councils and £2,000 from Loughton Town Council. £2,839 was received in donations from churches and £13,331 from other corporations and local businesses including £4,950 from Qualis Property Solutions which is owned by Epping Forest District Council. Community groups and schools donated £4,447 and individuals £50,030 enabling us to claim £9,803 in Gift Aid. At the end of the year, we had 93 regular donors giving £3,131 per month.

As the majority of our community work is to distribute donated food the majority of our expenses are taken up with the costs of storage, management and distribution. The value of food donated during the year was around £80,000 and we spent a further £47,378 on additional food and essential toiletries and £2,062 on distribution. Holiday Hunger projects cost £12,129. Warehouse rental and servicing costs amounted to £29,111 for the year and gross employment costs for three full-time employees came to £94,707 including training costs. Total income came to £196,123 and expenditure to £253,893.

The Charity's cash resources decreased by £57,770 (2023: increased by £145,926) during the year to £327,756 (2023: £385,526).

4.1 Reserves Policy

The Trustees consider that, given the nature of the charity's work, free reserves should be equivalent to approximately 6 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 the Charity had net free reserves of £207,962 (2023: £234,395).

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Trustees' Report

For the year ended 31 December 2024

	2024 £	2023 £
Total reserves	327,756	385,526
Less: restricted funds	(119,794)	(151,131)
Free reserves	207,962	234,395
Free reserves requirement:		
6 month's budgeted routine expenditure	100,000	100,000

The Trustees are aware that free reserves are in excess of the free reserves requirement and also recognise that a significant part of the charity's routine spending in 2024 was financed by one-off grants, and that similar funding is not expected to be available in future periods.

4.3 Investment Policy

Cash balances are held at CAF Bank and balances not expected to be used in the short term are held in a deposit account in order to earn interest.

4.4 Grants Policy

The Foodbank does not give grants to organisations or individuals.

5. Plans for Future Periods

As the Foodbank is no longer eligible for Pathfinder grants the main focus will be on maintain the best service we can while reviewing expenditure and looking for a broad range of alternative funding streams.

6. Responsibilities of Trustees for the Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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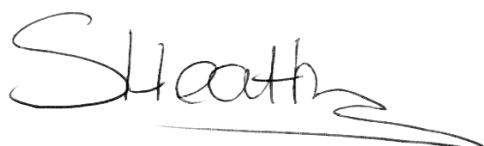
Trustees' Report

For the year ended 31 December 2024

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

7. Approval

The report of the Trustees was approved by the Trustees on 22 September 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sharon Heather', with a long horizontal flourish extending to the right.

Sharon Heather
Chair of Trustees

A handwritten signature in black ink, appearing to read 'Zachary Cook', with a long vertical flourish extending downwards.

Zachary Cook
Trustee - Treasurer

**Report of the Independent Examiner to the Trustees of
Epping Forest Foodbank**

I report on the accounts of Epping Forest Foodbank for the year ended 31 December 2024, set out on pages 9 to 19.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trustees for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The Trustees consider that an audit is not required for this period (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination, no matter has come to my attention:

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.



John Helm ACA

22 September 2025

EPPING FOREST FOODBANK

Statement of Financial Activities For the year ended 31 December 2024

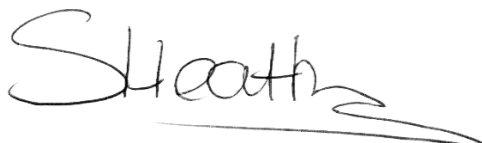
	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £ Restated	Restricted Funds 2023 £ Restated	Total 2023 £ Restated
Income from:	2						
Donations and legacies		92,800	97,538	190,338	132,793	181,220	314,013
Investment Income		5,785	-	5,785	4,663	-	4,663
Total Income		98,585	97,538	196,123	137,456	181,220	318,676
Expenditure on:							
Raising funds	3	1,306	-	1,306	2,269	-	2,269
Charitable activities	4	123,712	128,875	252,587	128,848	41,633	170,481
Total Expenditure		125,018	128,875	253,893	131,117	41,633	172,750
Net gains/(losses) on investments	7	-	-	-	-	-	-
Net (expenditure)/income	5	(26,433)	(31,337)	(57,770)	6,339	139,587	145,926
Transfers between funds							
Net movement in funds		(26,433)	(31,337)	(57,770)	6,339	139,587	145,926
Total funds brought forward		234,395	151,131	385,526	228,056	11,544	239,600
Total funds carried forward		207,962	119,794	327,756	234,395	151,131	385,526

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Balance Sheet **As at 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £ Restated
Fixed Assets					
Tangible Assets	6	4,535	-	4,535	2,138
		4,535	0	4,535	2,138
Current Assets					
Stock		23,871	-	23,871	16,440
Debtors	7	9,057	13,407	22,464	83,071
Cash At Bank And In Hand		172,624	106,387	279,011	285,605
		205,552	119,794	325,346	385,116
Creditors - Amounts Falling Due Within One Year	8	2,125	-	2,125	1,728
Net Current Assets		203,427	119,794	323,221	383,388
Net Assets		207,962	119,794	327,756	385,526
Represented by:					
Restricted Income Funds	9	-	119,794	119,794	151,131
Unrestricted Income Funds	10	207,962	-	207,962	234,395
Total Funds		207,962	119,794	327,756	385,526

The Accounts were approved by the Trustees on 22 September 2025 and signed on its behalf by:



Sharon Heather
Chair of Trustees



Zachary Cook
Trustee - Treasurer

Notes to the Financial Statements For the year ended 31 December 2024

1. Accounting Policies

Epping Forest Foodbank is an incorporated charity. The registered office is Unit 24, Oakwood Hill Industrial Estate, Loughton, IG10 3TZ.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of.

The financial statements include all transactions, assets and liabilities for which the Foodbank is responsible in law.

The Foodbank meets the definition of a public benefit entity under FRS 102.

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 £.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Foodbank has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The Foodbank is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling the Foodbank's principal objects, as outlined in the Report of the Trustees. These include governance costs:

- Governance costs comprise all costs involving the public accountability of the Foodbank and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Pensions

A stakeholder pension scheme is available to all staff. Contribution rates are agreed on an individual basis, and are made to the stakeholder pension scheme, or personal pension schemes held by employees. All contributions are made on a defined contribution basis.

Tangible Fixed Assets

Tangible fixed assets costing more than £100 are capitalised and stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of the fixed asset, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	33.3% on cost
Fixtures and Fittings	14.3% on cost

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Notes to the Financial Statements For the year ended 31 December 2024

1. Accounting Policies (continued)

Investments

The Foodbank does not hold investments. Cash which is not required for current expenditure is held in a bank deposit account to earn interest.

Stock

Food and other donated stock held for distribution is recognised as an asset on the charity's balance sheet at fair value, which the charity currently deems to be £2.37 per kilo on an aggregated basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash held in current and deposit accounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £ Restated
Donations & legacies				
Offerings and donations	70,647	-	70,647	75,979
Income tax reclaimed	9,803	-	9,803	10,018
Grants	12,350	97,538	109,888	228,016
	<hr/>	<hr/>	<hr/>	<hr/>
	92,800	97,538	190,338	314,013
Investment income				
Bank Interest	5,785	-	5,785	4,663
	<hr/>	<hr/>	<hr/>	<hr/>
	5,785	0	5,785	4,663
	<hr/>	<hr/>	<hr/>	<hr/>
	98,585	97,538	196,123	318,676
	<hr/>	<hr/>	<hr/>	<hr/>

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Notes to the Financial Statements **For the year ended 31 December 2024**

3. Expenditure – Raising Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £ Restated
Bank fees	872	-	872	1,234
Marketing	434	-	434	1,035
	1,306	0	1,306	2,269

4. Expenditure on Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £ Restated
Provision of staff costs (see note 4a)	51,141	42,682	93,823	70,520
Foodbank	41,820	45,393	87,213	74,975
Office costs	5,009	-	5,009	3,907
Provision of building and facilities	24,122	40,800	64,922	20,047
Governance	1,620	-	1,620	1,032
	123,712	128,875	252,587	170,481

One (2023: one) trustee received reimbursement of expenses totalling £113 during the year (2023: £34) fulfilling their duties, including for training, travel and subsistence, accommodation, equipment and other expenses.

4a Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:	2024 £	2023 £
Gross salaries	97,938	55,184
Employer's National Insurance	8,905	15,989
Pension contributions	3,683	4,396
	110,526	75,569
Of which the following salaries and pension contributions were in relation to Key Management Personnel:		
Gross salaries	59,147	33,000
National Insurance	5,861	3,299
Pension contributions	2,385	1,338

No employee received emoluments in excess of £60,000 during the year.

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Notes to the Financial Statements **For the year ended 31 December 2024**

4. Expenditure on Charitable Activities (continued)

The average number of employees during the year:

	2024 Number	2023 Number
Full time workers	3	1
Part time workers	0	2
	3	3

5. Net (Deficit)/Surplus

Net (deficit)/surplus is stated after charging:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Independent auditor's remuneration	1,620	-	1,620	840
Depreciation – owned assets	1,363	-	1,363	764

6. Tangible Fixed Assets

	Fixtures, fittings & equipment £
Cost	
At 1 January 2024	3,814
Additions	3,760
Disposals	-
At 31 December 2024	7,574
Depreciation	
At 1 January 2024	1,676
Charge For Year	1,363
Disposals	-
At 31 December 2024	3,039
Net Book Value	
At 31 December 2024	4,535
At 31 December 2023	2,138

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Notes to the Financial Statements For the year ended 31 December 2024

7. Debtors

	2024 £	2023 £ Restated
Prepayments	5,682	2,158
Grant Receivable	8,000	80,013
Gift Aid Receivable	946	900
Other debtors	7,836	-
	22,464	83,071

8. Creditors - Amounts Falling Due Within One Year

	2024 £	2023 £ Restated
Accruals	1,560	840
Trade creditors	209	-
Other creditors including tax and social security	356	888
	2,125	1,728

9. Restricted Funds

9a Current year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2024 £
Pathfinder	99,800	-	(61,230)	-	-	38,570
Financial Inclusion	17,252	32,439	(28,065)	-	-	21,626
Community Engage	26,079	-	(18,892)	-	-	7,187
Sustainability	0	55,151	(7,380)	-	-	0
Rebranding	0	1,500	(1,500)	-	-	0
Essex Association of Local Councils	0	8,448	(8,448)	-	-	47,771
Training	8,000	-	(3,360)	-	-	4,640
	151,131	97,538	(128,875)	0	0	119,794

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Notes to the Financial Statements For the year ended 31 December 2024

9. Restricted Funds (continued)

9b Prior year	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2023 £ Restated
Pathfinder	0	99,800	-	-	-	99,800
Voluntary Action Epping Forest Winter Warmer scheme	140	-	(140)	-	-	0
Financial Inclusion	0	34,505	(17,253)	-	-	17,252
NAVCA	0	2,000	(2,000)	-	-	0
Community Engage	11,404	36,915	(22,240)	-	-	26,079
Training	0	8,000	-	-	-	8,000
	11,544	181,220	(41,633)	0	0	151,131

Descriptions of the restricted funds are as follows:

Voluntary Action Epping Forest (VAEF) Winter Warmer: This scheme has been discontinued and surplus funds returned to VAEF.

Pathfinder: The Pathfinder programme was established by Trussell Trust to work with 60 food banks from across the UK, to introduce and test different approaches to reduce the need for food banks in a local setting. Trussell Trust provides intensive support to Pathfinder food banks through a specialist team and a range of online and in-person training and learning events and grants to enable approved strategic activities.

Financial Inclusion: Funds are provided by Trussell Trust to support a partnership with Voluntary Action Epping Forest (VAEF) to provide a counsellor to advise clients and assist them to apply for the benefits to which they are entitled and where applicable to mobilise other community-based support.

NAVCA: A grant provided by National Association for Voluntary and Community Action (NAVCA) through VAEF to help support the Easter Food in School Holidays (FISH) programme and targeted snack pack initiative for local migrant service users.

Community Engage: A grant provided by Trussell Trust towards the cost of an employee with responsibility to engage with local community organisations and schools

Sustainability: A grant provided by Trussell in recognition of the fact that demand for Foodbank services has been rising at the same time as food donations have been declining. The grant is towards expenditure on food parcels for distribution

Rebranding: During the year Trussell Trust rebranded as Trussell and updated their logo. A grant was provided to the Foodbank towards the cost of replacing branded materials such as lanyards and polo shirts.

Essex Association of Local Councils: Essex County Council are committed to supporting communities most in need and that have been adversely impacted by the increase of the cost of living. The grant from the Food Support Fund is for the provision of food for families with children and for individuals from across the Essex County Council local authority areas who are most in need.

Training: A grant was provided by Trussell Trust towards staff training.

10. Related Party Transactions

The Trustees gave a total of £1,862 (2023: 1,040) to the charity during the year.

There were no other related party transactions.

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Notes to the Financial Statements For the year ended 31 December 2024

11. Reconciliation between Cash Accounting and Accruals Accounting in 2022 & 2023

The previous accounts, to 31 December 2023, were drawn up on a receipts and payments basis. Following the change of basis to accruals accounting in 2024, the 2023 and 2022 accounts have been restated across the balance sheet headings as follows:

11a: 2022	Fixed Assets £	Stock £	Debtors £	Bank & cash £	Creditors £	Total £	Restricted Funds £	Unrestricted Funds £
As previously stated at 31 December 2022	-	-	-	212,634	-	212,634	11,544	201,090
Accruals adjustments 2022:								
Fixed assets	2,749	-	-	-	-	2,749	-	2,749
Stock	-	19,527	-	-	-	19,527	-	19,527
Debtors – Gift Aid receivables	-	-	1,528	-	-	1,528	-	1,528
Debtors – Prepayments	-	-	3,810	-	-	3,810	-	3,810
Creditors - accruals	-	-	-	-	(648)	(648)	-	(648)
Total accruals adjustments	2,749	19,527	5,338	0	(648)	26,966	0	26,966
Restated 31 December 2022	2,749	19,527	5,338	212,634	(648)	239,600	11,544	228,056

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Notes to the Financial Statements For the year ended 31 December 2024

11. Reconciliation between Cash Accounting and Accruals Accounting in 2022 & 2023 (continued)

11b: 2023	Fixed Assets £	Investments £	Debtors £	Bank & cash £	Creditors £	Total £	Restricted Funds £	Unrestricted Funds £
As previously stated at 31 December 2023	-	-	-	285,605	-	285,605	79,766	205,839
Accruals adjustments 2022 (see 12a above)	2,749	19,527	5,338	-	(648)	26,966	-	26,966
Accruals adjustments 2023:								
Fixed assets	(611)	-	-	-	-	(611)	-	(611)
Stock	-	(3,087)	-	-	-	(3,087)	-	(3,087)
Debtors – grants receivables	-	-	80,013	-	-	80,013	71,365	8,648
Debtors – Gift Aid receivables	-	-	(628)	-	-	(628)	-	(628)
Debtors - prepayments	-	-	(1,652)	-	-	(1,652)	-	(1,652)
Creditors - accruals	-	-	-	-	(192)	(192)	-	(192)
Creditors – other creditors	-	-	-	-	(888)	(888)	-	(888)
Total accruals adjustments	(611)	(3,087)	77,733	0	(1,080)	72,955	71,365	28,556
Restated 31 December 2023	2,138	16,440	83,071	285,605	(1,728)	385,526	151,131	234,395