

# ALIVE FOODBANK

England & Wales · Charity number 1198585

## Details

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**Other names** ALIVE COMMUNITY CENTRE FOODBANK

**Status** Registered

**Legal form** CIO

**Registered** 2022-04-12

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

## Contact

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**Address** Elim Pentecostal Church  
Mersham Road  
Thornton Heath  
CR7 8NP

**Phone** 07949489075

**Email** [tillymercy@yahoo.com](mailto:tillymercy@yahoo.com)

**Website** [www.mershamroad.org](http://www.mershamroad.org)

## Activities

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**Objects:** THE RELIEF OF FINANCIAL HARDSHIP AMONGST PEOPLE IN CROYDON AND THE SURROUNDING AREA IN PARTICULAR, BUT NOT EXCLUSIVELY BY:A) PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.B) SUCH OTHER MEANS, INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES.

**Activities:** Food bank service for the community

## Classification

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- **How:** Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Croydon

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £27,188 | £25,076     | -      | -         |
| 2023-12-31 | £5,334  | £3,179      | -      | -         |
| 2022-12-31 | £3,334  | £4,273      | -      | -         |

## Trustees

| Name                      | Role | Appointed  |
|---------------------------|------|------------|
| Carole Rose Clarke        |      | 2026-01-04 |
| ERIC APPIAH-KUBI          |      | 2022-01-01 |
| OWEN SIMPSON              |      | 2022-01-01 |
| Rorie Stone               |      | 2024-07-30 |
| SABINUS BLESSING EMEANUWA |      | 2022-09-01 |

**ALIVE FOODBANK**

England & Wales - Charity number 1198585

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# Accounts

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The Charity Registration Number is :- 1198585

ALIVE FOODBANK

Report and Accounts

31 December 2024

# ALIVE FOODBANK

## Report and accounts for the year ended 31 December 2024

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## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2024**

The Trustees present their Report and Accounts for the year ended 31 December 2024.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Alive Foodbank

The charity is also known by its operating name, Alive Foodbank

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1198585

##### ***Legal structure of the charity***

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The trustees are all individuals.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Elim Pentecostal Church

Mersham Road, Thornton Heath

CR7 8NP

Telephone 7949489075 Email Address [tillymercy@yahoo.com](mailto:tillymercy@yahoo.com) Web address [www.mershamroad.org](http://www.mershamroad.org)

**The Trustees in office on the date the report was approved were:-**

Sabinus Blessing Emeanuwa

Eric Appiah-Kubi

Soraia Waterhouse

Owen Simpson

Rorie Stone - appointed 30/07/24

**The following persons served as Trustees during the year ended 31 December 2024 :-**

The trustees who served as a trustee in the reporting period were as shown below.

Sabinus Blessing Emeanuwa

Eric Appiah-Kubi

Soraia Waterhouse

Owen Simpson

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

The charity is set up for: The relief of financial hardship amongst people in Croydon and the surrounding area in particular, but not exclusively by a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty. b) Such other means, including (but not limited) to the provision of support or signposting to relevant information and other advisory services.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2024**

#### ***The main activities undertaken in relation to those purposes during the year.***

The charity continued to carry on its work for the purpose of meeting out its objects.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The benefit to the public was mainly the provision of foodbank services.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

Maintaining the provision of its foodbank services.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The charity has continued to successfully carry on its work.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2024**

***The degree to which the achievements and performance during the year have benefited wider society.***

The charity also co-operates with other charities, voluntary bodies and statutory authorities in the furtherance of the objects or similar charitable purposes.

***The methods used to recruit and appoint new charity trustees.***

There shall be at least three trustees. Each new trustee must receive, on or before his or her appointment: a) a copy of the current version of the constitution; and b) a copy of the CIO's latest annual report and statement of accounts. In selecting persons to be appointed trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the pursuit of the objects or management of the charity. If for any reason trustees cannot be appointed in accordance with the foregoing positions the statutory power of appointing new additional trustees shall be exercised.

***How the charity makes decisions and how decisions are delegated.***

No decision may be made by a meeting of the Trustees unless a quorum is present at the time the decision is made. A quorum shall be three trustees. A trustee shall not be counted in the quorum present when any decision is made a matter upon which that trustee is not entitled to vote. Questions arising at any meeting shall be decided by a majority of votes, each trustee having one vote on any matter to be decided. In the case of an equality of votes, the chair of the meeting shall have a second or casting vote.

***The charity as a part of a wider network.***

The charity co-operates with other charities, voluntary bodies and statutory authorities in the furtherance of the objects or similar charitable purposes.

***The charity's relationships with related parties.***

The achievement of the charity's objectives depend greatly on the contributions of donors and volunteers.

Bankers

Metro Bank, One Southampton Row, London WC1B 5HA

Accountants

Newman Nede & Co, 1 Bromley Lane, Chislehurst, BR7 6LH.

## ALIVE FOODBANK

### Trustees' Annual Report for the year ended 31 December 2024

#### Financial review

#### *The charity's financial position at the end of the year ended 31 December 2024*

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|  | 2024         | 2023         |
|--|--------------|--------------|
|  | £            | £            |
| <b>Net income</b>  | 2,112        | 2,155        |
| <hr/>  |              |              |
| Unrestricted Revenue Funds available for the general purposes of the charity | 3,328        | 1,216        |
| <hr/>  |              |              |
| <b>Total Funds</b>   | <b>3,328</b> | <b>1,216</b> |

#### *Financial review of the position at the reporting date, 31 December 2024 .*

The financial situation of the charity for the year is as shown in the accounts. The financial position of the charity is that it is still in a position to carry on its' activities. General operating costs will be reviewed and reduced where possible.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

There were no fixed assets purchased in the year. A donated van at nil book value was donated and later disposed.

#### *Policies on reserves.*

The policy on reserves is that the existing assets are retained to support existing activities. In furtherance of the the charity, the trustees may buy, take on lease or exchange, hire or otherwise dispose of all or any part of the property belonging to the CIO. In exercising this power, the CIO must comply as appropriate with sections 17 and 119-123 of the Charities Act 2011.

#### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2024**

#### **Other information about the charity and its activities**

##### **Details of The Independent Examiner**

Ms J Newman BSc Hons, MAAT

Member of AAT

1 Bromley Lane

Chislehurst

Kent

BR7 6LH.

##### **Statement of Trustees's Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

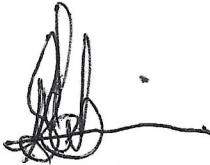
## ALIVE FOODBANK

### Trustees' Annual Report for the year ended 31 December 2024

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20/10/25



Mr Blessing Emanuwa  
Trustee

## **ALIVE FOODBANK**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024**

I report on the financial statements of the charity on pages 10 to 26 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

As described on page 6, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

#### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

**ALIVE FOODBANK**

Ms J Newman BSc Hons, MAAT - Independent Examiner

AAT

1 Bromley Lane  
Chislehurst  
Kent  
Kent  
BR7 6LH.



This report was signed on 20/10/25

## ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2024

### Statement of Financial Activities for the year ended 31 December 2024

|                                      | SORP Ref     | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------|-------------------------------|--------------------------|------------------------|
|                                      |              | 2024<br>£                       | 2024<br>£                     | 2024<br>£                | 2023<br>£              |
| <b>Income &amp; Endowments from:</b> |              |                                 |                               |                          |                        |
| Donations & Legacies                 | A1           | 8,938                           | 18,250                        | 27,188                   | 5,334                  |
| <b>Expenditure on:</b>               |              |                                 |                               |                          |                        |
| Charitable activities                | B2           | 6,826                           | 18,250                        | 25,076                   | 3,179                  |
| <b>Total expenditure</b>             | <b>B</b>     | <b>6,826</b>                    | <b>18,250</b>                 | <b>25,076</b>            | <b>3,179</b>           |
| <b>Net income for the year</b>       |              | <b>2,112</b>                    | <b>-</b>                      | <b>2,112</b>             | <b>2,155</b>           |
| <b>Net income after transfers</b>    | <b>A-B-C</b> | <b>2,112</b>                    | <b>-</b>                      | <b>2,112</b>             | <b>2,155</b>           |
| <b>Net movement in funds</b>         |              | <b>2,112</b>                    | <b>-</b>                      | <b>2,112</b>             | <b>2,155</b>           |
| <b>Reconciliation of funds:-</b>     |              |                                 |                               |                          |                        |
| <b>Total funds brought forward</b>   |              | 1,216                           | -                             | 1,216                    | (939)                  |
| <b>Total funds carried forward</b>   |              | <b>3,328</b>                    | <b>-</b>                      | <b>3,328</b>             | <b>1,216</b>           |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 16 to 26 form an integral part of these accounts.

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2024**

**ALIVE FOODBANK - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

|  | SORP Ref | Prior Year<br>Unrestricted Funds<br>2023<br>£ | Prior Year<br>Restricted Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2023<br>£ |
|--|----------|---|---|--|
| <b>Income &amp; Endowments from:</b>   |          |   |   |  |
| Donations & Legacies                   | A1       | 5,334   | -   | <b>5,334</b>                           |
| <b>Total income</b>                    | <b>A</b> | <b>5,334</b>                                  | <b>-</b>                                    | <b>5,334</b>                           |
| <b>Expenditure on:</b>                 |          |   |   |  |
| Charitable activities                  | B2       | 2,829   | -   | <b>2,829</b>                           |
| Other                                  | B3       | 350   | -   | <b>350</b>                             |
| <b>Total expenditure</b>               | <b>B</b> | <b>3,179</b>                                  | <b>-</b>                                    | <b>3,179</b>                           |
| <b>Net income for the year</b>         |          | <b>2,155</b>                                  | <b>-</b>                                    | <b>2,155</b>                           |
| <b>Net income after transfers</b>      |          | <b>2,155</b>                                  | <b>-</b>                                    | <b>2,155</b>                           |
| <b>Other recognised gains/(losses)</b> |          | <b>-</b>                                      | <b>-</b>                                    | <b>-</b>                               |
| <b>Net movement in funds</b>           |          | <b>2,155</b>                                  | <b>-</b>                                    | <b>2,155</b>                           |
| <b>Reconciliation of funds:-</b>       | <b>E</b> |   |   |  |
| <b>Total funds brought forward</b>     |          | <b>(939)</b>                                  | <b>-</b>                                    | <b>(939)</b>                           |
| <b>Total funds carried forward</b>     |          | <b>1,216</b>                                  | <b>-</b>                                    | <b>1,216</b>                           |

**All activities derive from continuing operations**

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2024**

**ALIVE FOODBANK - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-**

|  | 2024<br>£    | 2023<br>£    |
|--|--------------|--------------|
| Funds generated in the year as detailed in the SOFA          | 2,112        | 2,155        |
| <b>Net resources available to fund charitable activities</b> | <u>2,112</u> | <u>2,155</u> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposal

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2024**

**Movements in revenue and capital funds for the year ended 31 December 2024**

**Revenue accumulated funds**

|  | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Last year<br>Total Funds<br>2023<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 1,216                              | -                                | 1,216                       | (939)                                 |
| Recognised gains and losses before transfers | 2,112                              | -                                | 2,112                       | 2,155                                 |
|  | <b>3,328</b>                       | <b>-</b>                         | <b>3,328</b>                | <b>1,216</b>                          |
| <b>Closing revenue funds</b>                 | <b>3,328</b>                       | <b>-</b>                         | <b>3,328</b>                | <b>1,216</b>                          |

**Revaluation Reserve Fund**

|                | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Last year<br>Total Funds<br>2023<br>£ |
|----------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| At 1 January   | -                                  | -                                | -                           | -                                     |
| At 31 December | -                                  | -                                | -                           | -                                     |

**Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Last Year<br>Total Funds<br>2023<br>£ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 3,328  | -                                | 3,328                       | 1,216                                 |

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2024**

**ALIVE FOODBANK**

**Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006**

|  | 2024          | 2023         |
|--|---------------|--------------|
|  | £             | £            |
| <b>Income</b>  |               |              |
| Income from operations   | 27,188        | 5,334        |
| Investment income  |               |              |
| <b>Gross income in the year before exceptional items</b>                       | <u>27,188</u> | <u>5,334</u> |
| <b>Gross income in the year including exceptional items</b>                    | <u>27,188</u> | <u>5,334</u> |
| <b>Expenditure</b>   |               |              |
| Charitable expenditure, excluding depreciation and amortisation                | 24,426        | 2,829        |
| Governance costs   | 650           | 350          |
| Realised losses on disposals of social investments which are programme related | -             | -            |
| <b>Total expenditure in the year</b>   | <u>25,076</u> | <u>3,179</u> |
| <b>Net income before tax in the financial year</b>                             | 2,112         | 2,155        |
| Tax on surplus on ordinary activities  | -             | -            |
| <b>Net income after tax in the financial year</b>                              | <u>2,112</u>  | <u>2,155</u> |
| <b>Retained surplus for the financial year</b>                                 | <u>2,112</u>  | <u>2,155</u> |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

**ALIVE FOODBANK - Balance Sheet as at 31 December 2024**

|   | SORP |     | 2024         | 2023         |
|---|------|-----|--------------|--------------|
|   | Note | Ref | £            | £            |
| <b>Current assets</b>                                 |      | B   |              |              |
| Cash at bank and in hand                              |      | B4  | 3,878        | 1,566        |
| <b>Creditors: amounts falling due within one year</b> | 7    | C1  | <u>(550)</u> | <u>(350)</u> |
| <b>Net current assets</b>                             |      |     | 3,328        | 1,216        |
| <b>The total net assets of the charity</b>            |      |     | <u>3,328</u> | <u>1,216</u> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

**Restricted funds**

**Unrestricted Funds**

|                            |    |    |       |       |
|----------------------------|----|----|-------|-------|
| Unrestricted Revenue Funds | 13 | D3 | 3,328 | 1,216 |
|----------------------------|----|----|-------|-------|

**Designated Funds**

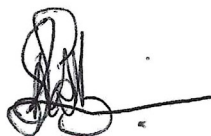
|                            |  |  |              |              |
|----------------------------|--|--|--------------|--------------|
| <b>Total charity funds</b> |  |  | <u>3,328</u> | <u>1,216</u> |
|----------------------------|--|--|--------------|--------------|

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



**Mr Blessing Emanuwa**

Trustee

Approved by the board of trustees on 20/10/25

The notes attached on pages 16 to 26 form an integral part of these accounts.

# ALIVE FOODBANK

## Notes to the Accounts for the year ended 31 December 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Donations represent contributions from individuals and other donors.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. There was no such income during the year.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### *Policies relating to expenditure on goods and services provided to the charity.*

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Tangible fixed assets**

There were no fixed assets or movement of fixed assets during the year. There was a van which had been donated to the charity at nil book value. This vehicle was disposed during the year.

##### **Creditors and provisions**

Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

## **ALIVE FOODBANK**

### **Notes to the Accounts for the year ended 31 December 2024**

#### **Liability to taxation**

**2**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## ALIVE FOODBANK

### Notes to the Accounts for the year ended 31 December 2024

#### 4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 5 Staff costs and emoluments

| <i>Salary costs</i>                            | 2024          | 2023     |
|--|---------------|----------|
|  | £             | £        |
| Trustees' Remuneration as detailed in note 6   | 2,500         | -        |
| Other support                                  | 18,390        | -        |
| <b>Total salaries, wages and related costs</b> | <b>20,890</b> | <b>-</b> |

Trustee remuneration is as shown above.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 6 Remuneration and payments to Trustees and persons connected with them

During the year, no trustee received payment under a contract of employment. Remuneration to trustees or connected persons was as follows: Mr G. J. Waterstone - £2,000.00; and Mrs A. Stone £500.00.

# ALIVE FOODBANK

## Notes to the Accounts for the year ended 31 December 2024

|   |             |             |
|---|-------------|-------------|
| <b>7 Creditors: amounts falling due within one year</b> | <b>2024</b> | <b>2023</b> |
|   | £           | £           |
| Accruals  | 550         | 350         |

### 8 Loans to trustees included in debtors

There were no such loans.

### 9 Guarantees made by the charity on behalf of trustees

There were no such guarantees.

|  |              |              |
|--|--------------|--------------|
| <b>10 Income and Expenditure account summary</b> | <b>2024</b>  | <b>2023</b>  |
|  | £            | £            |
| <b>At 1 January 2024</b>                         | 1,216        | (939)        |
| Surplus after tax for the year                   | 2,112        | 2,155        |
| <b>At 31 December 2024</b>                       | <b>3,328</b> | <b>1,216</b> |

### 11 No related party transactions

There were no related party transactions.

### 12 Particulars of how particular funds are represented by assets and liabilities

| <i>At 31 December 2024</i> | Unrestricted funds | Designated funds | Restricted funds | Total Funds  |
|----------------------------|--------------------|------------------|------------------|--------------|
|                            | £                  | £                | £                | £            |
| Investments at valuation:- |                    |                  |                  |              |
| Current Assets             | 3,878              | -                | -                | 3,878        |
| Current Liabilities        | (550)              | -                | -                | (550)        |
|                            | <b>3,328</b>       | <b>-</b>         | <b>-</b>         | <b>3,328</b> |
| <br>                       |                    |                  |                  |              |
| <i>At 1 January 2024</i>   | Unrestricted funds | Designated funds | Restricted funds | Total Funds  |
|                            | £                  | £                | £                | £            |
| Investments at valuation:- |                    |                  |                  |              |
| Current Assets             | 1,566              | -                | -                | 1,566        |
| Current Liabilities        | (350)              | -                | -                | (350)        |
|                            | <b>1,216</b>       | <b>-</b>         | <b>-</b>         | <b>1,216</b> |

### 13 Change in total funds over the year as shown in Note 12, analysed by individual funds

| Funds brought forward from 2023 | Movement in funds in 2024 | Transfers between funds in 2024 | Funds carried forward to 2025 |
|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| £                               | £                         | £                               | £                             |
|                                 | See Note 14               | See Note 0                      |                               |

*Unrestricted and designated funds:-*

**ALIVE FOODBANK**

**Notes to the Accounts for the year ended 31 December 2024**

|  |              |              |          |              |
|--|--------------|--------------|----------|--------------|
| Unrestricted Revenue Funds                     | 1,216        | 2,112        | -        | 3,328        |
| <b>Total unrestricted and designated funds</b> | <b>1,216</b> | <b>2,112</b> | <b>-</b> | <b>3,328</b> |
| <b>Total charity funds</b>                     | <b>1,216</b> | <b>2,112</b> | <b>-</b> | <b>3,328</b> |

## ALIVE FOODBANK

### Notes to the Accounts for the year ended 31 December 2024

#### 14 Analysis of movements in funds over the year as shown in Note 13

|  | Income        | Expenditure     | Other<br>Gains &<br>Losses | Movement<br>in funds |
|--|---------------|-----------------|----------------------------|----------------------|
|  | 2024          | 2024            | 2024                       | 2024                 |
|  | £             | £               | £                          | £                    |
| <b>Unrestricted and designated funds:-</b> |               |                 |                            |                      |
| Unrestricted Revenue Funds                 | 8,938         | (6,826)         | -                          | 2,112                |
| <b>Restricted funds:-</b>                  |               |                 |                            |                      |
|  | 18,250        | (18,250)        | -                          | -                    |
|  | <u>27,188</u> | <u>(25,076)</u> | <u>-</u>                   | <u>2,112</u>         |

Gains and losses are detailed in note 21.

#### 15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

##### **Unrestricted and designated funds:-**

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### **Restricted funds:-**

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 16 Ultimate controlling party

The charity is under the control of its legal members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 17 Donations and Legacies

|   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|   | 2024                                  | 2024                             | 2024                        | 2023                      |
|   | £                                     | £                                | £                           | £                         |
| <b>Donations and gifts from individuals</b>             |                                       |                                  |                             |                           |
| Small donations individually less than £1000            | 4,128                                 | -                                | 4,128                       | 2,321                     |
| Croydon Voluntary Association                           | -                                     | -                                | -                           | 1,000                     |
| Croydon Vol Action                                      | -                                     | -                                | -                           | 2,013                     |
| EFGA RE   | 1,810                                 | -                                | 1,810                       | -                         |
| M Kuofie  | 3,000                                 | -                                | 3,000                       | -                         |
| <b>Total donations and gifts from individuals</b>       | <b>8,938</b>                          | <b>-</b>                         | <b>8,938</b>                | <b>5,334</b>              |
| <b>Revenue grants from government and public bodies</b> |                                       |                                  |                             |                           |
| National Lottery Awards                                 | -                                     | 18,250                           | 18,250                      | -                         |
| <b>Total public sector revenue grants</b>               | <b>-</b>                              | <b>18,250</b>                    | <b>18,250</b>               | <b>-</b>                  |
| <b>Total Donations and Legacies A1</b>                  | <b>8,938</b>                          | <b>18,250</b>                    | <b>27,188</b>               | <b>5,334</b>              |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

### 18 Expenditure on charitable activities - Direct spending

|   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|   | 2024                                  | 2024                             | 2024                        | 2023                      |
|   | £                                     | £                                | £                           | £                         |
| Temporary Staff - Charitable Activities           | 2,890                                 | 18,000                           | 20,890                      | -                         |
| Travel and Subsistence - Charitable<br>Activities | 2,717                                 | -                                | 2,717                       | 2,717                     |
| Purchases   | 478                                   | -                                | 478                         | 105                       |
| Shopping bags                                     | -                                     | 250                              | 250                         | -                         |
| Uniform   | 39                                    | -                                | 39                          | -                         |
| <b>Total direct spending</b>                      | <b>B2a 6,124</b>                      | <b>18,250</b>                    | <b>24,374</b>               | <b>2,822</b>              |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

### 19 Support costs for charitable activities

|  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|  | 2024                                  | 2024                             | 2024                        | 2023                      |
|  | £                                     | £                                | £                           | £                         |
| <b>Administrative overheads</b>          |                                       |                                  |                             |                           |
| Postage                                  | -                                     | -                                | -                           | 7                         |
| Stationery and printing                  | 9                                     | -                                | 9                           | -                         |
| Sundry expenses                          | 43                                    | -                                | 43                          | -                         |
| <b>Support costs before reallocation</b> | <b>52</b>                             | <b>-</b>                         | <b>52</b>                   | <b>7</b>                  |
| <b>Total support costs</b>               | <b>52</b>                             | <b>-</b>                         | <b>52</b>                   | <b>7</b>                  |

The basis of allocation of costs between activities is described under accounting policies

### 20 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                               | 2024                                  | 2024                             | 2024                        | 2023                      |
|                               | £                                     | £                                | £                           | £                         |
| Independent Examiner's fees   | 200                                   | -                                | 200                         | -                         |
| Accountancy fees              | 450                                   | -                                | 450                         | 350                       |
| <b>Total Governance costs</b> | <b>650</b>                            | <b>-</b>                         | <b>650</b>                  | <b>350</b>                |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

### 21 Total Charitable expenditure

|                                     |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                     |            | 2024                                  | 2024                             | 2024                        | 2023                      |
|                                     |            | £                                     | £                                | £                           | £                         |
| Total direct spending               | <b>B2a</b> | 6,124                                 | 18,250                           | <b>24,374</b>               | 2,822                     |
| Total support costs                 | <b>B2d</b> | 52                                    | -                                | <b>52</b>                   | 7                         |
| Total Governance costs              | <b>B2e</b> | 650                                   | -                                | <b>650</b>                  | 350                       |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>6,826</b>                          | <b>18,250</b>                    | <b>25,076</b>               | <b>3,179</b>              |

## ALIVE FOODBANK

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

*This analysis is classified by activity and not by conventional nominal descriptions.*

### 22 Analysis of income by activity

|   | SOFA ref | 2024   | 2023  |
|---|----------|--------|-------|
| Activity  |          | -      | -     |
| <b>Summary of Total Income, including the items above</b> |          |        |       |
| Donations & Legacies                                      | A1       | 27,188 | 5,334 |
| <b>Categories of income</b>                               |          |        |       |
| Income from non-exchange transactions                     |          | 27,188 | 5,334 |

### 23

| <b>Governance costs</b>                                     | <b>Governance costs</b> | <b>Governance costs</b> |
|---|-------------------------|-------------------------|
|   | <b>2024</b>             | <b>2023</b>             |
|   | <b>£</b>                | <b>£</b>                |
| Other Expenditure - Governance costs as detailed in Note 20 | 650                     | 350                     |

**ALIVE FOODBANK**

England & Wales - Charity number 1198585

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# Accounts

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The Charity Registration Number is :- 1198585

ALIVE FOODBANK

Report and Accounts

31 December 2023

# ALIVE FOODBANK

## Report and accounts for the year ended 31 December 2023

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## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

The Trustees present their Report and Accounts for the year ended 31 December 2023.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Alive Foodbank

The charity is also known by its operating name, Alive Foodbank

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1198585

##### ***Legal structure of the charity***

The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The trustees are all individuals.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

Elim Pentecostal Church

Mersham Road, Thornton Heath

CR7 8NP

Telephone 7949489075 Email Address [tillymercy@yahoo.com](mailto:tillymercy@yahoo.com) Web address [www.mershamroad.org](http://www.mershamroad.org)

**The Trustees in office on the date the report was approved were:-**

Sabinus Blessing Emeanuwa

Eric Appiah-Kubi

Soraia Waterhouse

Owen Simpson

Rorie Stone

**The following persons served as Trustees during the year ended 31 December 2023 :-**

The trustees who served as a trustee in the reporting period were as shown below.

Sabinus Blessing Emeanuwa

Eric Appiah-Kubi

Soraia Waterhouse

Owen Simpson

Matilda Kuofie

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

The charity is set up for: The relief of financial hardship amongst people in Croydon and the surrounding area in particular, but not exclusively by a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distributio by charities or other organisations working to prevent or relieve poverty. b) Such other means, including (but not limited) to the provision of support or signposting to relevant information and other advisory services.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### ***The main activities undertaken in relation to those purposes during the year.***

The charity continued to carry on its work for the purpose of meeting out its objects.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The benefit to the public was mainly the provision of foodbank services.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

Maintaining the provision of its foodbank services.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

The charity has continued to successfully carry on its work.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

The charity also co-operates with other charities, voluntary bodies and statutory authorities in the furtherance of the objects or similar charitable purposes.

#### ***The methods used to recruit and appoint new charity trustees.***

There shall be at least three trustees. Each new trustee must receive, on or before his or her appointment: a) a copy of the current version of the constitution; and b) a copy of the CIO's latest annual report and statement of accounts. In selecting persons to be appointed trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the pursuit of the objects or management of the charity. If for any reason trustees cannot be appointed in accordance with the foregoing provisions the statutory power of appointing new additional trustees shall be exercised.

#### ***How the charity makes decisions and how decisions are delegated.***

No decision may be made by a meeting of the Trustees unless a quorum is present at the time the decision is made. A quorum shall be three trustees. A trustee shall not be counted in the quorum present when any decision is made a matter upon which that trustee is not entitled to vote. Questions arising at any meeting shall be decided by a majority of votes, each trustee having one vote on any matter to be decided. In the case of an equality of votes, the chair of the meeting shall have a second or casting vote.

#### ***The charity as a part of a wider network.***

The charity co-operates with other charities, voluntary bodies and statutory authorities in the furtherance of the objects or similar charitable purposes.

#### ***The charity's relationships with related parties.***

The achievement of the charity's objectives depend greatly on the contributions of donors and volunteers.

Bankers Metro Bank, One Southampton Row, London WC1B 5HA

Accountants Newman Nede & Co, 1 Bromley Lane, Chislehurst, BR7 6LH.

## ALIVE FOODBANK

### Trustees' Annual Report for the year ended 31 December 2023

#### Financial review

##### *The charity's financial position at the end of the year ended 31 December 2023*

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|  | <b>2023</b>  | <b>2022</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| <b>Net income/(expenditure)</b>  | 2,155        | (939)        |
| Unrestricted Revenue Funds available for the general purposes of the charity | 1,216        | (939)        |
| <b>Total Funds</b>   | <b>1,216</b> | <b>(939)</b> |

##### *Financial review of the position at the reporting date, 31 December 2023 .*

The financial situation of the charity for the year is as shown in the accounts. The financial position of the charity is that it is still in a position to carry on its' activities. General operating costs will be reviewed and reduced where possible.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

There were no fixed assets in the year.

##### *Policies on reserves.*

The policy on reserves is that the existing assets are retained to support existing activities. In furtherance of the the charity, the trustees may buy, take on lease or exchange, hire or otherwise dispose of all or any part of the property belonging to the CIO. In exercising this power, the CIO must comply as appropriate with sections 17 and 119-123 of the Charities Act 2011..

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets are available and adequate to fulfil its obligations.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Other information about the charity and its activities**

##### **Details of The Independent Examiner**

Ms J Newman BSc Hons, MAAT

Member of AAT

1 Bromley Lane

Chislehurst

Kent

BR7 6LH.

##### **Statement of Trustees's Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

## **ALIVE FOODBANK**

### **Trustees' Annual Report for the year ended 31 December 2023**

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on .....

Mr Blessing Emanuwa  
Trustee

## **ALIVE FOODBANK**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023**

I report on the financial statements of the charity on pages 10 to 26 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 16.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

As described on page 6, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

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

#### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with with Section 130 of The Charities Act 2011;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with The Charities Act 2011. and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

## **ALIVE FOODBANK**

Ms J Newman BSc Hons, MAAT - Independent Examiner

AAT

1 Bromley Lane  
Chislehurst  
Kent  
Kent  
BR7 6LH.

This report was signed on .....

## ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2023

### Statement of Financial Activities for the year ended 31 December 2023

|  | SORP Ref     | Current year<br>Unrestricted Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--|--------------|------------------------------------|----------------------------------|-----------------------------|---------------------------|
|  |              | 2023<br>£                          | 2023<br>£                        | 2023<br>£                   | 2022<br>£                 |
| <b>Income &amp; Endowments from:</b>         |              |                                    |                                  |                             |                           |
| Donations & Legacies                         | A1           | 5,334                              | -                                | <b>5,334</b>                | 3,334                     |
| <b>Expenditure on:</b>                       |              |                                    |                                  |                             |                           |
| Charitable activities                        | B2           | 3,179                              | -                                | <b>3,179</b>                | 4,273                     |
| <b>Total expenditure</b>                     | <b>B</b>     | <b>3,179</b>                       | <b>-</b>                         | <b>3,179</b>                | <b>4,273</b>              |
| <b>Net income/(expenditure) for the year</b> |              | <b>2,155</b>                       | <b>-</b>                         | <b>2,155</b>                | <b>(939)</b>              |
| <b>Net income after transfers</b>            | <b>A-B-C</b> | <b>2,155</b>                       | <b>-</b>                         | <b>2,155</b>                | <b>(939)</b>              |
| <b>Net movement in funds</b>                 |              | <b>2,155</b>                       | <b>-</b>                         | <b>2,155</b>                | <b>(939)</b>              |
| <b>Reconciliation of funds:-</b>             |              |                                    |                                  |                             |                           |
|  | <b>E</b>     |                                    |                                  |                             |                           |
| <b>Total funds brought forward</b>           |              | (939)                              | -                                | <b>(939)</b>                | -                         |
| <b>Total funds carried forward</b>           |              | <b>1,216</b>                       | <b>-</b>                         | <b>1,216</b>                | <b>(939)</b>              |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

## ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2023

### ALIVE FOODBANK - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

|   | SORP<br>Ref | Prior Year                      | Prior Year                    | Prior Year               |
|---|-------------|---------------------------------|-------------------------------|--------------------------|
|   |             | Unrestricted Funds<br>2022<br>£ | Restricted Funds<br>2022<br>£ | Total Funds<br>2022<br>£ |
| <b>Income &amp; Endowments from:</b>                    |             |                                 |                               |                          |
| Donations & Legacies                                    | A1          | 3,334                           | -                             | <b>3,334</b>             |
| <b>Total income</b>                                     | <b>A</b>    | <u>3,334</u>                    | <u>-</u>                      | <u>3,334</u>             |
| <b>Expenditure on:</b>                                  |             |                                 |                               |                          |
| Charitable activities                                   | B2          | 3,532                           | -                             | <b>3,532</b>             |
| Other   | B3          | 741                             | -                             | <b>741</b>               |
| <b>Total expenditure</b>                                | <b>B</b>    | <u>4,273</u>                    | <u>-</u>                      | <u>4,273</u>             |
| <b>Net expenditure for the year</b>                     |             | (939)                           | -                             | <b>(939)</b>             |
| <b>Net income after transfers</b>                       |             | <u>(939)</u>                    | <u>-</u>                      | <u>(939)</u>             |
| <b>Other recognised gains/(losses)</b>                  |             | -                               | -                             | -                        |
| <b>Net movement in funds</b>                            |             | <u>(939)</u>                    | <u>-</u>                      | <u>(939)</u>             |
| <b>Reconciliation of funds:-</b>                        | <b>E</b>    |                                 |                               |                          |
| <b>Total funds brought forward</b>                      |             | -                               | -                             | -                        |
| <b>Total funds carried forward</b>                      |             | <u>(939)</u>                    | <u>-</u>                      | <u>(939)</u>             |
| <b>All activities derive from continuing operations</b> |             |                                 |                               |                          |

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2023**

**ALIVE FOODBANK - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-**

|  | 2023<br>£    | 2022<br>£    |
|--|--------------|--------------|
| Funds generated in the year as detailed in the SOFA          | 2,155        | (939)        |
| <b>Net resources available to fund charitable activities</b> | <b>2,155</b> | <b>(939)</b> |

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposal

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

**ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2023**

**Movements in revenue and capital funds for the year ended 31 December 2023**

**Revenue accumulated funds**

|  | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last year<br>Total Funds<br>2022<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | (939)                              | -                                | (939)                       | -                                     |
| Recognised gains and losses before transfers | 2,155                              | -                                | 2,155                       | (939)                                 |
|  | <b>1,216</b>                       | <b>-</b>                         | <b>1,216</b>                | <b>(939)</b>                          |
| <b>Closing revenue funds</b>                 | <b>1,216</b>                       | <b>-</b>                         | <b>1,216</b>                | <b>(939)</b>                          |

**Revaluation Reserve Fund**

|                       | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last year<br>Total Funds<br>2022<br>£ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| At 1 January          | -                                  | -                                | -                           | -                                     |
| <b>At 31 December</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                    | <b>-</b>                              |

**Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last Year<br>Total Funds<br>2022<br>£ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 1,216  | -                                | 1,216                       | (939)                                 |

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

## ALIVE FOODBANK - Statement of Financial Activities for the year ended 31 December 2023

### ALIVE FOODBANK

#### Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

|  | 2023<br>£    | 2020<br>£    |
|--|--------------|--------------|
| <b>Income</b>  |              |              |
| Income from operations   | 5,334        | 3,334        |
| Investment income  |              |              |
| <b>Gross income in the year before exceptional items</b>                       | <b>5,334</b> | <b>3,334</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>5,334</b> | <b>3,334</b> |
| <b>Expenditure</b>   |              |              |
| Charitable expenditure, excluding depreciation and amortisation                | 2,829        | 3,973        |
| Governance costs   | 350          | 300          |
| Realised losses on disposals of social investments which are programme related | -            | -            |
| <b>Total expenditure in the year</b>   | <b>3,179</b> | <b>4,273</b> |
| <b>Net income before tax in the financial year</b>                             | <b>2,155</b> | <b>(939)</b> |
| Tax on surplus on ordinary activities  | -            | -            |
| <b>Net income after tax in the financial year</b>                              | <b>2,155</b> | <b>(939)</b> |
| <b>Retained surplus for the financial year</b>                                 | <b>2,155</b> | <b>(939)</b> |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

**ALIVE FOODBANK - Balance Sheet as at 31 December 2023**

|  | SORP |     | 2023         | 2022         |
|--|------|-----|--------------|--------------|
|  | Note | Ref | £            | £            |
| <b>Current assets</b>  |      | B   |              |              |
| Cash at bank and in hand   |      | B4  | 1,566        | (639)        |
| <b>Creditors: amounts falling due within one year</b>  | 6    | C1  | <u>(350)</u> | <u>(300)</u> |
| <b>Net current assets/(liabilities)</b>  |      |     | 1,216        | (939)        |
| <b>The total net assets of the charity/(liabilities of the charity)</b>  |      |     | <u>1,216</u> | <u>(939)</u> |
| <br><b>The total net assets of the charity/(liabilities of the charity) are funded by the funds of the charity, as follows:-</b> |      |     |              |              |
| <b>Restricted funds</b>  |      |     |              |              |
| <b>Unrestricted Funds</b>  |      |     |              |              |
| Unrestricted Revenue Funds   | 12   | D3  | 1,216        | (939)        |
| <b>Designated Funds</b>  |      |     |              |              |
| <b>Total charity funds</b>   |      |     | <u>1,216</u> | <u>(939)</u> |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

**Mr Blessing Emanuwa**

Trustee

Approved by the board of trustees on .....

**The notes attached on pages 16 to 26 form an integral part of these accounts.**

# ALIVE FOODBANK

## Notes to the Accounts for the year ended 31 December 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Donations represent contributions from individuals and other donors.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. There was no such income during the year.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

##### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### *Policies relating to expenditure on goods and services provided to the charity.*

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Tangible fixed assets**

There were no fixed assets or movement of fixed assets during the year.

##### **Creditors and provisions**

Creditors and provisions for liabilities and charges are recognised and measured according to the usual conventions applicable to accruals accounting.

## **ALIVE FOODBANK**

### **Notes to the Accounts for the year ended 31 December 2023**

#### **Liability to taxation**

**2**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## **ALIVE FOODBANK**

### **Notes to the Accounts for the year ended 31 December 2023**

#### **4 The contribution of volunteers**

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

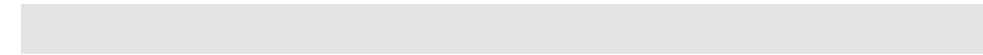
No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### **5 Remuneration and payments to Trustees and persons connected with them**

During the year, no trustee received payment under a contract of employment.

# ALIVE FOODBANK

## Notes to the Accounts for the year ended 31 December 2023



|   |             |             |
|---|-------------|-------------|
| <b>6 Creditors: amounts falling due within one year</b> | <b>2023</b> | <b>2022</b> |
|   | £           | £           |
| Accruals  | 350         | 300         |

### 7 Loans to trustees included in debtors

There were no such loans.

### 8 Guarantees made by the charity on behalf of trustees

There were no such guarantees.

|   |              |              |
|---|--------------|--------------|
| <b>9 Income and Expenditure account summary</b> | <b>2023</b>  | <b>2022</b>  |
|   | £            | £            |
| <b>At 1 January 2023</b>                        | (939)        | -            |
| Surplus/(loss) after tax for the year           | 2,155        | (939)        |
| <b>At 31 December 2023</b>                      | <b>1,216</b> | <b>(939)</b> |

### 10 No related party transactions

There were no related party transactions.

### 11 Particulars of how particular funds are represented by assets and liabilities

| <i>At 31 December 2023</i> | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | Total Funds<br>£ |
|----------------------------|-------------------------|-----------------------|-----------------------|------------------|
| Investments at valuation:- |                         |                       |                       |                  |
| Current Assets             | 1,566                   | -                     | -                     | 1,566            |
| Current Liabilities        | (350)                   | -                     | -                     | (350)            |
|                            | <b>1,216</b>            | -                     | -                     | <b>1,216</b>     |

| <i>At 1 January 2023</i>   | Unrestricted funds<br>£ | Designated funds<br>£ | Restricted funds<br>£ | Total Funds<br>£ |
|----------------------------|-------------------------|-----------------------|-----------------------|------------------|
| Investments at valuation:- |                         |                       |                       |                  |
| Current Assets             | (639)                   | -                     | -                     | (639)            |
| Current Liabilities        | (300)                   | -                     | -                     | (300)            |
|                            | <b>(939)</b>            | -                     | -                     | <b>(939)</b>     |

### 12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

| Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2024 |
|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| £                               | See Note 13<br>£          | See Note 0<br>£                 | £                             |

*Unrestricted and designated funds:-*

## ALIVE FOODBANK

### Notes to the Accounts for the year ended 31 December 2023

|  |              |              |          |              |
|--|--------------|--------------|----------|--------------|
| Unrestricted Revenue Funds                     | (939)        | 2,155        | -        | <b>1,216</b> |
| <b>Total unrestricted and designated funds</b> | <b>(939)</b> | <b>2,155</b> | <b>-</b> | <b>1,216</b> |
| <b>Total charity funds</b>                     | <b>(939)</b> | <b>2,155</b> | <b>-</b> | <b>1,216</b> |

## ALIVE FOODBANK

### Notes to the Accounts for the year ended 31 December 2023

#### 13 Analysis of movements in funds over the year as shown in Note 12

|  | Income       | Expenditure    | Other<br>Gains &<br>Losses | Movement<br>in funds |
|--|--------------|----------------|----------------------------|----------------------|
|  | 2023         | 2023           | 2023                       | 2023                 |
|  | £            | £              | £                          | £                    |
| <b>Unrestricted and designated funds:-</b> |              |                |                            |                      |
| Unrestricted Revenue Funds                 | 5,334        | (3,179)        | -                          | 2,155                |
| <b>Restricted funds:-</b>                  |              |                |                            |                      |
|  | <u>5,334</u> | <u>(3,179)</u> | <u>-</u>                   | <u>2,155</u>         |

Gains and losses are detailed in note 21.

#### 14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

##### **Unrestricted and designated funds:-**

Unrestricted Revenue Funds      These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

##### **Restricted funds:-**

Restricted Fixed Asset Funds      The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

#### 15 Ultimate controlling party

The charity is under the control of its legal members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 16 Donations and Legacies

|   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|   | 2023                                  | 2023                             | 2023                        | 2022                      |
|   | £                                     | £                                | £                           | £                         |
| <b>Donations and gifts from individuals</b>           |                                       |                                  |                             |                           |
| Small donations individually less than<br>£1000       | 2,321                                 | -                                | <b>2,321</b>                | 3,334                     |
| Croydon Voluntary Association                         | 1,000                                 | -                                | <b>1,000</b>                | -                         |
| Croydon Vol Action                                    | 2,013                                 | -                                | <b>2,013</b>                | -                         |
| <b>Total donations and gifts from<br/>individuals</b> | <b>5,334</b>                          | -                                | <b>5,334</b>                | <b>3,334</b>              |
| <b>Total Donations and Legacies</b> A1                | <b>5,334</b>                          | -                                | <b>5,334</b>                | <b>3,334</b>              |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 17 Expenditure on charitable activities - Direct spending

|   | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|---|--|---|--|--|
| Travel and Subsistence - Charitable<br>Activities | 2,717  | -   | 2,717                                    | 3,532                                  |
| Purchases   | 105  | -   | 105                                      | -                                      |
| <b>Total direct spending</b>                      | <b>2,822</b>                                       | <b>-</b>                                      | <b>2,822</b>                             | <b>3,532</b>                           |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 18 Support costs for charitable activities

|  | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--|--|---|--|--|
| <b>Administrative overheads</b>          |  |   |  |  |
| Postage                                  | 7  | -   | 7  | -                                      |
| Administrative costs                     | -  | -   | -  | 441                                    |
| <b>Support costs before reallocation</b> | <b>7</b>   | <b>-</b>                                      | <b>7</b>                                 | <b>441</b>                             |
| <b>Total support costs</b>               | <b>7</b>   | <b>-</b>                                      | <b>7</b>                                 | <b>441</b>                             |

The basis of allocation of costs between activities is described under accounting policies

### 19 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------|--|---|--|--|
| Independent Examiner's fees   | 350  | -   | 350                                      | 300                                    |
| <b>Total Governance costs</b> | <b>350</b>   | <b>-</b>                                      | <b>350</b>                               | <b>300</b>                             |

## ALIVE FOODBANK

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 20 Total Charitable expenditure

|                                     |            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                     |            | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                     |            | £                                     | £                                | £                           | £                         |
| Total direct spending               | <b>B2a</b> | 2,822                                 | -                                | <b>2,822</b>                | 3,532                     |
| Total support costs                 | <b>B2d</b> | 7                                     | -                                | <b>7</b>                    | 441                       |
| Total Governance costs              | <b>B2e</b> | 350                                   | -                                | <b>350</b>                  | 300                       |
| <b>Total charitable expenditure</b> | <b>B2</b>  | <b>3,179</b>                          | <b>-</b>                         | <b>3,179</b>                | <b>4,273</b>              |

## ALIVE FOODBANK

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

*This analysis is classified by activity and not by conventional nominal descriptions.*

### 21 Analysis of income by activity

|   | SOFA ref | 2023  | 2022  |
|---|----------|-------|-------|
| <b>Activity</b>   |          | -     | -     |
| <b>Summary of Total Income, including the items above</b> |          |       |       |
| Donations & Legacies                                      | A1       | 5,334 | 3,334 |
| <b>Categories of income</b>                               |          |       |       |
| Income from non-exchange transactions                     |          | 5,334 | 3,334 |

### 22

| <b>Governance costs</b>                                     | <b>Governance costs</b> | <b>Governance costs</b> |
|---|-------------------------|-------------------------|
|   | <b>2023</b>             | <b>2022</b>             |
|   | <b>£</b>                | <b>£</b>                |
| Other Expenditure - Governance costs as detailed in Note 19 | <u>350</u>              | <u>300</u>              |

**ALIVE FOODBANK**

England & Wales - Charity number 1198585

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# Accounts

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# **ALIVE FOODBANK**

*Charity Registration Number 1198585*

*Financial Report for the period to 31 December 2022*

**Financial Report for the period to 31 December 2022**

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**Financial Report for the period to 31 December 2022**

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**Charity Information**

**Trustees**

Matilda Koufie  
Owen Simpson  
Eric Appiah-Kubi  
Soriah Waterhouse  
Sabinus Emeanuwa

**Registered Address:**

30 Moffat Road  
Thornton Heath  
Croydon  
CR7 8PU

**Registered Charity Number:**

1198585

**Accountants:**

Valiant Waters Associates  
15 Marden Road  
Croydon  
CR0 3ET

**ALIVE FOODBANK**

**Charity No. 1198585**

## **Financial Report for the period to 31 December 2022**

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### **Trustees Report**

Alive Foodbank is registered as a Charity Incorporated Organisation with the Charities Commission.

The main objectives of the charity are to:

Serves as a food bank to provide free food and drinks to the needy members of the community. Our work is possible through the generous donations of money and food items from members of the public and organisations alike.

We continued to advance our objectives in the course of the year, and will continue to achieve more of those objectives in the future.

The achievement of our objectives depend greatly on the contributions of our diligent donors and volunteers for which we are ever so grateful.

The following served as the trustees during the year under report:

Matilda Koufie  
Owen Simpson  
Eric Appiah-Kubi  
Soriah Waterhouse  
Sabinus Emeanuwa

Signed on behalf of the Trustees:

Name: Matilda Koufie

Signature: 

Date: 23-Oct-23

## Financial Report for the period to 31 December 2022

## Income and Expenditure Account

|                                      | 2022<br>£         | 2021<br>£         |
|--------------------------------------|-------------------|-------------------|
|                                      | <u>          </u> | <u>          </u> |
| <b>Income</b>                        | <b>3,334</b>      | -                 |
|                                      | <u>          </u> | <u>          </u> |
| <b>Expenditure</b>                   |                   |                   |
| <b>Cost of Sales</b>                 |                   |                   |
| Preaching Charges                    | -                 | -                 |
|                                      | <u>          </u> | <u>          </u> |
|                                      | <u>          </u> | <u>          </u> |
| Gross Surplus                        | <u>3,334</u>      | <u>          </u> |
| <b>Administrative Expenses</b>       |                   |                   |
| Travel & Subsistence                 | 3,532             | -                 |
| Telephone/Broadband                  | -                 | -                 |
| Expensed Equipment & Furniture       | -                 | -                 |
| Administrative Costs                 | 441               | -                 |
| Bank Charges                         | -                 | -                 |
| Retreat & Convention                 | -                 | -                 |
| Rent & Hire                          | -                 | -                 |
| Volunteers                           | -                 | -                 |
| Printing                             | -                 | -                 |
| Professional Fees                    | 300               | -                 |
|                                      | <u>          </u> | <u>          </u> |
| <b>Total Administrative Expenses</b> | <b>4273</b>       | -                 |
|                                      | <u>          </u> | <u>          </u> |
| Net Surplus Before Tax               | <u>(939)</u>      | <u>          </u> |
|                                      | <u>          </u> | <u>          </u> |
| Corporation Tax Payable              | -                 | -                 |
|                                      | <u>          </u> | <u>          </u> |
| <b>Net Surplus After Tax</b>         | <b>(939)</b>      | -                 |
|                                      | <u>          </u> | <u>          </u> |

## Financial Report for the period to 31 December 2022

## Statement of Financial Activities

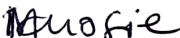
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Incoming Resources</b>                |                            |                          |                          |                          |
| Donations                                | 3,334                      | -                        | 3,334                    | -                        |
| Total Incoming Resources                 | 3,334                      | -                        | 3,334                    | -                        |
| <b>Outgoing Resources</b>                |                            |                          |                          |                          |
| Charitable Activities                    | 3,532                      | -                        | 3,532                    | -                        |
| Governance                               | 741                        | -                        | 741                      | -                        |
| Total Outgoing Resources                 | 4,273                      | -                        | 4,273                    | -                        |
| <b>Net Incoming/(Outgoing) Resources</b> | (939)                      | -                        | (939)                    | -                        |
| Transfer between funds                   | -                          | -                        | -                        | -                        |
| Funds Brought Forward                    | -                          | -                        | -                        | -                        |
| <b>Funds Carried Forward</b>             | <b>(939)</b>               | <b>-</b>                 | <b>(939)</b>             | <b>-</b>                 |

## Financial Report for the period to 31 December 2022

| Balance Sheet as at 31 December 2022                  |   | Note  | 2022  | 2021 |
|---|---|-------|-------|------|
|   |   |       | £     | £    |
| <b>ASSETS</b>   |   |       |       |      |
| <b>CURRENT ASSETS</b>                                 |   |       |       |      |
| Debtors   | 6 | -     | -     |      |
| Cash at bank and in hand                              |   | (639) | -     |      |
| Total Current Assets                                  |   | (639) | -     |      |
| <b>CREDITORS: Amounts falling due within one year</b> |   |       |       |      |
|   | 7 | 300   | -     |      |
| <b>NET CURRENT ASSETS</b>                             |   |       | (939) | -    |
| <b>NET ASSETS</b>                                     |   |       | (939) | -    |
| <b>Reserves</b>                                       |   |       |       |      |
| Reserves represented by:                              |   |       |       |      |
| Unrestricted Funds                                    | 8 | (939) | -     |      |
| Restricted Funds                                      |   | -     | -     |      |
|   |   |       | (939) | -    |

The financial statements were approved by the trustees on 23 October 2023 and signed on their behalf by:

Matilda Koufie

Signature: 

The notes to these accounts form part of these financial statements

Accounts compiled, based on representations of the trustees by:

Valiant Waters Associates  
Accountants & Management Consultants  
15 Marden Road  
Croydon  
CR0 3ET

Date: 23-Oct-23

## Financial Report for the period to 31 December 2022

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### 1 ACCOUNTING POLICIES

#### 1a Basis of accounting

The accounts have been prepared under the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and comply with the with the Companies Act 2006, and on accrual basis. The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### 1b Tangible fixed assets

Fixed assets costing in excess of £2,000 are capitalised and are shown at historical cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its estimated useful life, by the straight line method, over the following periods:-

|                                  |              |
|----------------------------------|--------------|
| Leasehold improvements           | over 3 years |
| Computers                        | over 3 years |
| Fixtures, fittings and equipment | over 4 years |

No fixed asset above the £2,000 was purchased in the year, therefore no depreciation charge was due.

#### 1c Taxation

The charity is liable to meet its statutory obligations on Corporation Taxes Act 1988.

#### 1d Pensions

No pension contribution is payable by the charity during the year.

#### 1e Incoming resources

All incoming resources are included in the financial statement when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, inclusive of VAT.

#### 1f Outgoing Resources

All resources expended are included in the financial statement on an accrual basis inclusive of VAT.

#### 1g Cash flow statement

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from producing a cash flow statement on the grounds that it is a small charity.

**Financial Report for the period to 31 December 2022**

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**2 INVESTMENT INCOME**

|                          | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|--------------------------|-----------------------|-----------------------|
|                          | <b>£</b>              | <b>£</b>              |
| Bank interest receivable | -                     | -                     |
|                          | <u>-</u>              | <u>-</u>              |
|                          | <u>-</u>              | <u>-</u>              |

**3 OPERATING SURPLUS**

|                                   | <b>2022</b> | <b>2021</b> |
|-----------------------------------|-------------|-------------|
|                                   | <b>£</b>    | <b>£</b>    |
| Surplus is stated after charging: |             |             |
| Auditor's remuneration            |             |             |
| Audit services                    | -           | -           |
| Non-audit services - accountancy  | 300         | -           |
|                                   | <u>300</u>  | <u>-</u>    |
|                                   | <u>300</u>  | <u>-</u>    |

## Financial Report for the period to 31 December 2022

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### 4 STAFF COSTS

|   |             |             |
|---|-------------|-------------|
| Employee costs during the year amounted to: | <b>2022</b> | <b>2021</b> |
|   | £           | £           |
| Wages and salaries                          | -           | -           |
| Redundancy costs                            | -           | -           |
| Social security costs                       | -           | -           |
| Pension costs                               | -           | -           |
|   | <u>-</u>    | <u>-</u>    |
|   | <u>-</u>    | <u>-</u>    |

No employee engaged during the financial year.

### 5 TANGIBLE FIXED ASSETS

|                         | Improvements<br>to Leasehold<br>£ | Computer<br>Equipments<br>£ | Fixtures &<br>Fittings<br>£ | Total<br>£ |
|-------------------------|-----------------------------------|-----------------------------|-----------------------------|------------|
| <b>Cost</b>             |                                   |                             |                             |            |
| At 31 Dec 2022          | <u>-</u>                          | <u>-</u>                    | <u>-</u>                    | <u>-</u>   |
| <b>Depreciation</b>     |                                   |                             |                             |            |
| At 31 Dec 2022          | <u>-</u>                          | <u>-</u>                    | <u>-</u>                    | <u>-</u>   |
| <b>Net Book Amounts</b> |                                   |                             |                             |            |
| At 31 Dec 2022          | <u>-</u>                          | <u>-</u>                    | <u>-</u>                    | <u>-</u>   |

### 6 DEBTORS

|                         |             |             |
|-------------------------|-------------|-------------|
|                         | <b>2022</b> | <b>2021</b> |
|                         | £           | £           |
| Debtors and prepayments | <u>-</u>    | <u>-</u>    |
|                         | <u>-</u>    | <u>-</u>    |

## Financial Report for the period to 31 December 2022

|          |   |             |             |
|----------|---|-------------|-------------|
| <b>7</b> | <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>             | <b>2022</b> | <b>2021</b> |
|          |   | <b>£</b>    | <b>£</b>    |
|          | Trade creditors   | 300         | -           |
|          | Other creditors including taxation and social security for period | -           | -           |
|          | Trade creditors - B/fwd from previous year                        | -           | -           |
|          | Accruals and Deferred income                                      | -           | -           |
|          |   | 300         | -           |

**8 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|  | Unrestricted<br>Fund | Restricted<br>Fund | Total<br>Fund<br>2022<br>£ | Total<br>2021<br>£ |
|--|----------------------|--------------------|----------------------------|--------------------|
| <b>Fund Balances at 31 Dec 2022<br/>are represented by</b> |                      |                    |                            |                    |
| Net Incoming (Outgoing) Resources for the period           | (939)                | -                  | (939)                      | -                  |
| Accumulated Funds Brought Forward                          | -                    | -                  | -                          | -                  |
| Funds Carried Forward                                      | (939)                | -                  | (939)                      | -                  |

**9 CONTINGENT/OUTSTANDING LIABILITIES**

No contingent or outstanding liabilities at the end of the year

**10 COMMITMENTS AND GUARANTEES**

No commitment or guarantee was given in the year

## Financial Report for the period to 31 December 2022

### Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022 as set out on pages 1 to 8.

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

### Responsibilities and basis of report

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**Signature:** *AdeOmis-Adeyela*

**Name:** A Omisakin-Adeyela

**Designation:** FAIA, MSc

**Date:** 23 Oct 2023

**Address:** Valiant Waters Associates  
15 Marden Road  
Croydon  
CR0 3ET