



Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Unaudited Financial Statements for the Year Ended 31 December 2020



Eastbourne Foodbank
Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2020

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Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

Legal and Administrative information

Legal Status

Eastbourne Foodbank is a company limited by guarantee, incorporated on 20 November 2012. It is registered in England and Wales, company number 08300396. The company does not have a share capital and the liability of each member is limited to £10.

Eastbourne Foodbank is a charity, registration number 1149902.

Trustees

| | |
|-----------------------|---------------------------|
| Mr Christopher Sneath | |
| Mr Leon Canning | Resigned 7 December 2020 |
| Mr Alan Mitchell | Resigned 1 February 2021 |
| Ms Jayne Rice-Oxley | |
| Mr Dennis Thompson | |
| Mr Howard Wardle | |
| Mr Robert Wilkinson | |
| Mr Mark Lambird | Appointed 1 February 2021 |

Senior Management Team

| | |
|---------------------|---|
| Mr Howard Wardle | Chief Executive |
| Mrs Debbie Canning | Advocacy and Debt Team Manager |
| Mrs Vanessa Britton | Operations Manager (resigned 3 November 2020) |

Main Locations

Principal location for correspondence and communications
Unit 3, 55 Brampton Road, Eastbourne, East Sussex BN22 9AF
Main location for Advocacy and Debt Assistance
42 Grove Road, Eastbourne, East Sussex BN21 4TY

Registered Office

Chantry House, 22 Upperton Road, Eastbourne
East Sussex BN21 1BF

Independent Examiner

Mr John Caladine FCCA CTA FCIE
Caladine Ltd
Chantry House, 22 Upperton Road, Eastbourne
East Sussex BN21 1BF

Bankers

Lloyds Bank Plc, Terminus Road, Eastbourne, East Sussex
BN21 3AH

Solicitors

McCarthy Webb, 21 Wish Road, Eastbourne, BN21 4NX

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2020, together with the unaudited, independently examined, financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the prevention and relief of poverty in Eastbourne and the surrounding areas by providing items and services to individuals in need, which they would not otherwise be able to afford through lack of means, and to fulfil such other purposes, which are exclusively charitable, according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees review the aims, objectives and activities each year. This review looks at what was achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people they were set up to help. The review also helps Eastbourne Foodbank to ensure the aim, objectives and activities remain focussed on the stated purposes, and planned activities contribute to the aims and objectives the trustees have set.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Structure, governance and management

The charity is a company limited by guarantee incorporated on the 20 November 2012. The trustees are members of the company and guarantee to contribute £10 each in the event of winding up. The charity is affiliated to the national charity, The Trussell Trust.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|-----------------------|--------------------------|
| Mr Christopher Sneath | (Chairman) |
| Mr Leon Canning | Resigned 7 December 2020 |
| Mr Alan Mitchell | Resigned 1 February 2021 |
| Ms Jayne Rice-Oxley | |
| Mr Dennis Thompson | |
| Mr Howard Wardle | |
| Mr Robert Wilkinson | |

The appointment of trustees is by a majority vote of the existing office holders.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 each in the event of winding up.

Mr Howard Wardle, a trustee, is also the Company Secretary and is employed as the Chief Executive, responsible for the day to day running of the charity.

Mrs Debbie Canning, a member of the senior management team, employed as Advocacy and Debt Team Manager, is the wife of Mr Leon Canning, who was a trustee until 7 December 2020.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

Achievements and performance

The range of services offered by Eastbourne Foodbank have been in high demand this year as we have faced unprecedented demand during a health pandemic.

We have been encouraged by the incredible support from the people of Eastbourne in donating food, bedding and children's clothing for our clients. We also received tremendous support from Tesco and Morrisons, with weekly large donations of food.

To help our network of referral agencies, Trussell Trust implemented an e-voucher system allowing access to the client database. The previous red style vouchers are gradually being discontinued as e-vouchers give great flexibility.

The Highlights in 2020

- 127 tonnes of food given to clients. This is an 22.5% increase from 2019
- 42.8% increase in food donated by the general public
- Opened two new satellite foodbanks at the Salvation Army in Old Town, Seaside Community Hub and St Saviours Church
- Closed Grove Office as a food distribution point and made this an Advice and Debt Centre

The demand for our service has slightly increased compared to last year: figures show that comparing 2019 with 2020 we have experienced an increase of 4.76% in the number of people receiving food.

- number of people helped with food in 2019: 15,294
- number of people helped with food in 2020: 16,023

During the pandemic between March and June we delivered 7 days food to clients rather than 3 days food. This accounts for the large increase in food distributed compared to the modest increase in client numbers.

During the period of the pandemic all of our resources were directed towards packing and delivering food. The work of our advocacy team and debt team was severely impacted during this time. Face to face appointments were not possible and many of our clients were not willing to engage in meaningful conversations regarding their situation.

During this year a decision was made to close Grove Road satellite as a food distribution point and make this a dedicated Advice and Debt centre.

We are extremely privileged to have the input from over 130 volunteers during the year and are grateful to everyone who has supported foodbank with time and energy.

We are extremely grateful to churches, schools, small businesses and individuals in Eastbourne who regularly donate food to us. Around 21 churches in Eastbourne support us with providing food – some more regularly than others.

Our overall aim is that through advocacy and debt advice we can reduce the number of people reliant on foodbank and eventually end the need for its existence.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Donations of food

We are extremely grateful to everyone who donates food. These donations range from a single donation of an item to collections of food from offices or factories.

| | 2018 | 2019 | 2020 |
|--|-------|--------|----------------------------|
| Total amount donated in tonnes by general public | 79.77 | 112.00 | 160.29 (42.8% increase) |
| Including collection bins | 63.50 | 92.77 | 148.25 |
| Including Supermarket collections | 7.20 | 5.88 | 0.36 |
| Including Harvest Festivals | 6.44 | 6.70 | 4.55 |
| Including Covid19 special donations | | | 7.13 |
| Including Christmas | 2.40 | 6.65 | |

We are very grateful to the schools, supermarkets, churches and businesses that host one of our foodbank collection bins. In total we have 35 collection bins around the town.

Our annual supermarket collection with Tesco didn't take place this year due to the Covid19 restrictions. In previous years this would have amounted to in excess of 3 tonnes.

During the lockdown period of March to June we were extremely grateful to Morrisons and Tesco supermarkets for their regular bulk supply of food. For the first time we also had to regularly purchase stock to keep up with the high demand.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Distribution of food

| Distribution point | Amount of food in tonnes |
|---|--------------------------|
| 42 Grove Road Satellite | 20.49 |
| St Richards Church Satellite | 3.95 |
| Willingdon Trees Satellite | 4.18 |
| St Lukes Church Satellite | 2.57 |
| Community Wise | 0.13 |
| St Elisabeth's Church Centre | 0.59 |
| Christmas Hampers | 7.89 |
| Damaged or out of date when donated stock | 2.67 |
| Gateway Christian Church Satellite | 2.84 |
| Client Home Deliveries | 53.18 |
| St Saviours Church | 6.30 |
| Salvation Army – Old Town | 1.85 |
| Bulk deliveries to other organisations | 20.81 |
| Total | 127.45 |

Bulk deliveries to other organisations included: Enthum, ESCC Children's Services, Eastbourne Winter Night Shelter, Hygiene Bank, Make Lunch, Matthew 25 Mission, Hastings Pantry, Sanctuary Café, The Bridge and Seaford Foodbank.

Client home deliveries have grown during 2020 as many clients are shielding or ill with Covid symptoms.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Foodbank distribution points

| Foodbank Centre | vouchers fulfilled | Adults | Children | Total number of people given food |
|---|--------------------|-------------------|-------------------|-----------------------------------|
| 42 Grove Road | 1,514 (20.65%) | 1,962 (19.13%) | 993 (17.22%) | 2,955 (18.44%) |
| Brampton Road (During the pandemic – home deliveries) | 3,952 (53.9%) | 5,621 (54.8%) | 3,311 (57.42%) | 8,932 (55.74%) |
| Children's Emergency Duty Team | 17 (0.23%) | 21 (0.2%) | 3 (0.05%) | 24 (0.15%) |
| Community Wise | 45 (0.61%) | 65 (0.63%) | 35 (0.61%) | 100 (0.62%) |
| St Saviours Church | 412 (5.62%) | 538 (5.25%) | 214 (3.71%) | 752 (4.69%) |
| Gateway Christian Centre | 196 (2.67%) | 272 (2.65%) | 170 (2.95%) | 442 (2.76%) |
| Salvation Army – Old Town | 87 (1.19%) | 129 (1.26%) | 96 (1.66%) | 225 (1.4%) |
| St Elisabeth's Church | 79 (1.08%) | 126 (1.23%) | 53 (0.92%) | 179 (1.12%) |
| St Lukes's Church Stone Cross | 140 (1.91%) | 246 (2.4%) | 208 (3.61%) | 454 (2.83%) |
| St Richard's Church Centre | 188 (2.56%) | 291 (2.84%) | 199 (3.45%) | 490 (3.06%) |
| Willingdon Trees Foodbank | 257 (3.51%) | 407 (3.97%) | 226 (3.92%) | 633 (3.95%) |
| Seaside Community Hub | 445 (6.04%) | 579 (5.63%) | 258 (4.41%) | 837 (5.19%) |

| | | | | |
|--------|-------|--------|-------|--------|
| Totals | 7,332 | 10,257 | 5,766 | 16,023 |
|--------|-------|--------|-------|--------|

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

Achievements and performance (continued)

What areas of Eastbourne did referrals come from in 2020?

| Electoral Ward | 2019 | | 2020 | | Comparing 2019 with 2020 | |
|--------------------|-------------------|--------------|-------------------|-----------------|-----------------------------|-------------------------|
| | No of vouchers | Total people | No of vouchers | Total people | % increase in vouchers | % increase in people |
| Devonshire Park | 1843 | 3153 | 2337 | 4308 | 26.8% | 36.6% |
| Meads Ward | 1436 | 2763 | 1299 | 2228 | -9.54% | -19.3% |
| Hampden Park Ward | 921 | 2198 | 939 | 2439 | 1.95% | 10.96% |
| Langney Ward | 552 | 1483 | 474 | 1362 | -14.1% | -8.1% |
| Old Town Ward | 302 | 560 | 334 | 1030 | 10.59% | 83.9% |
| Upperton Ward | 724 | 1354 | 549 | 1039 | -24.2% | -23.2% |
| St. Anthony's Ward | 348 | 750 | 423 | 1233 | 21.5% | 64.4% |
| NFA | 315 | 375 | 81 | 102 | -74.2% | -72.8% |
| Sovereign Ward | 227 | 649 | 200 | 594 | -11.89 | -8.47% |
| Ratton Ward | 156 | 269 | 207 | 525 | 32.69% | 95.1% |
| Polegate | 80 | 300 | 107 | 275 | 33.75% | -8.3% |
| Stone Cross | - | - | 54 | 112 | - | - |
| Pevensey Bay | - | - | 47 | 99 | - | - |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Reasons people come to Foodbank

| | 2019 | | 2020 | |
|-----------------------------|--------------------------|---------------|--------------------------|---------------|
| Crisis | No of vouchers fulfilled | Total Clients | No of vouchers fulfilled | Total Clients |
| Low Income | 3109 | 6447 | 2219 | 4769 |
| Benefit Delays | 1121 | 2204 | 345 | 636 |
| Benefit Changes | 924 | 2105 | 249 | 530 |
| Debt | 831 | 1727 | 375 | 813 |
| Homeless | 544 | 938 | 233 | 447 |
| Other | 274 | 639 | 3499 | 7934 |
| Sickness | 271 | 487 | 202 | 400 |
| No recourse to public funds | 123 | 236 | 75 | 156 |
| Refused STBA | 85 | 192 | 32 | 56 |
| Domestic Violence | 47 | 121 | 72 | 178 |
| Child Holiday Meals | 23 | 108 | 12 | 40 |
| Delayed Wages | 44 | 101 | 19 | 64 |
| Totals | 7396 | 15305 | 7332 | 16023 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Referral Agencies

| Referral Agency | Fulfilled vouchers | Adults | Children | Total number receiving food |
|---|--------------------|--------|----------|-----------------------------|
| Grove Road Advocacy Team | 4,525 | 6,425 | 3480 | 9,905 |
| Matthew 25 Mission | 393 | 494 | 124 | 618 |
| Eastbourne Citizens Advice | 180 | 244 | 132 | 376 |
| ESCC Children's Services Family Supprt Teams | 144 | 222 | 329 | 551 |
| SDR - 31 Jevington Gardens | 124 | 168 | 55 | 223 |
| Health Visitors - Eastbourne, Hailsham & Seaford | 109 | 183 | 240 | 423 |
| Lewes & Eastbourne Councils - Housing Needs & Standards | 89 | 114 | 33 | 147 |
| CGL (STAR) | 88 | 128 | 16 | 144 |
| ESCC Duty & Assessment Team & MASH - West | 82 | 131 | 153 | 284 |
| Eastbourne Job Centre Plus | 81 | 101 | 18 | 119 |
| ESCC - Older Peoples Mental Health Service | 61 | 72 | 3 | 75 |
| Willingdon Trees Foodbank | 59 | 87 | 43 | 130 |
| Home Works (Southdown Housing) | 55 | 61 | 12 | 73 |
| St Elisabeth's Church | 50 | 76 | 18 | 94 |
| Eastbourne Probation - (National Probation System) | 46 | 56 | 7 | 63 |
| Gateway Christian Church | 40 | 46 | 50 | 96 |
| St Lukes Church Stone Cross | 38 | 75 | 31 | 106 |
| Kent Surrey and Sussex Community Rehabilitation Company Ltd | 37 | 58 | 9 | 67 |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

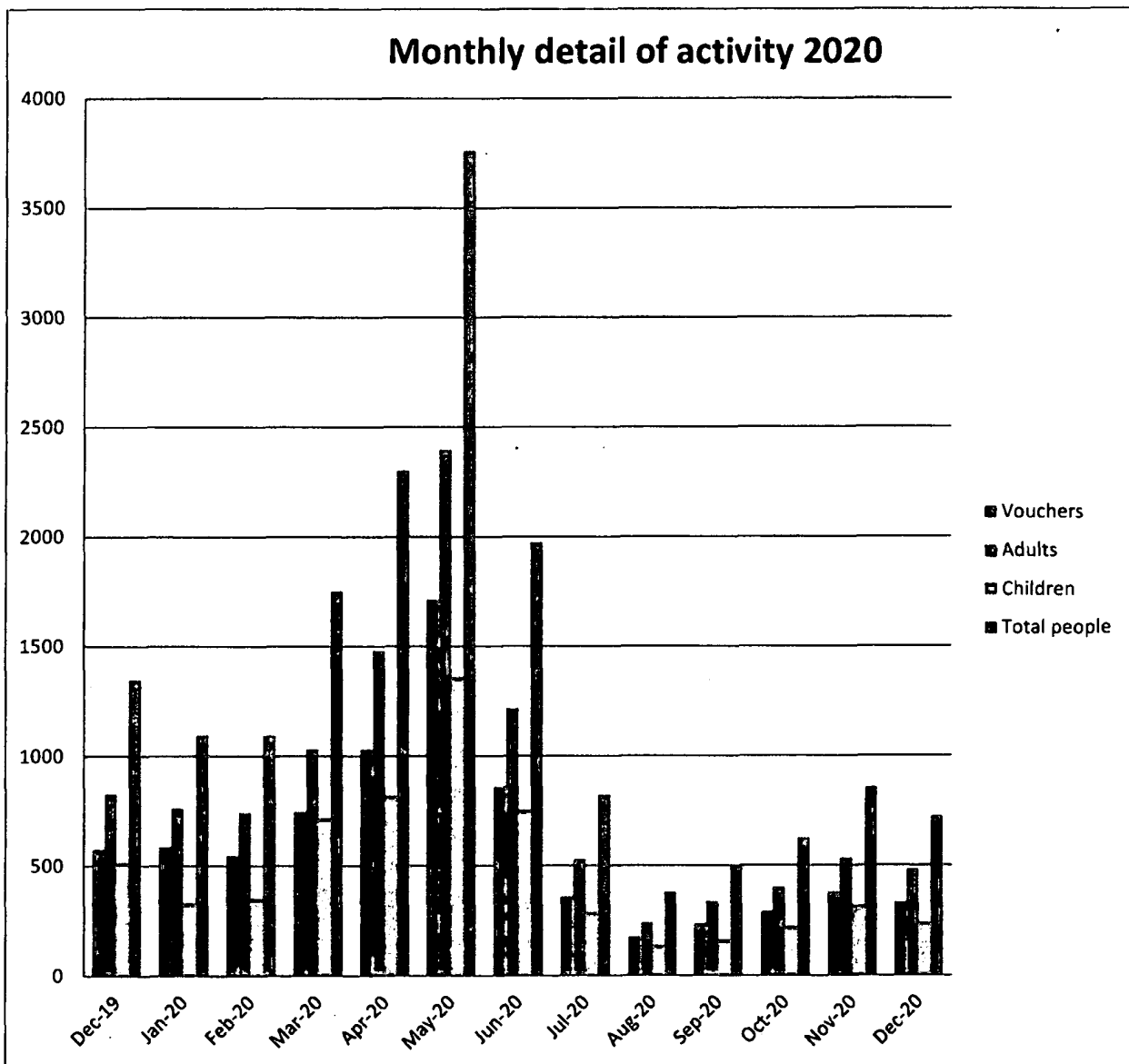
Age distribution comparing 2019 with 2020

| | 2019 | 2020 | % change |
|------------------------|------------------|------------------|----------|
| Age Group | Number of people | Number of people | |
| Adults (25 – 64 yrs) | 8,389 | 8,685 | 3.5% |
| Children (5 – 11 yrs) | 2,157 | 2,280 | 5.7% |
| Children (0 – 4 yrs) | 1,648 | 1,732 | 5.09% |
| Adults (17 – 24 yrs) | 1,465 | 1,120 | -23.5% |
| Children (12 – 16 yrs) | 1,262 | 1,615 | 27.9% |
| Adults (Over 65 yrs) | 346 | 219 | -36.7% |
| Adults (unknown age) | 17 | 233 | 1270% |
| Children (Unknown age) | 13 | 139 | 969% |
| Total | 15,297 | 16,023 | |

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Summary of Eastbourne Foodbank activity



The dramatic increase in demand during the period March to June 2020 was due to the first Covid-19 lockdown when clients panicked imagining shortages of food causing an unprecedented demand.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

More than Food services



A very important part of our work operates within the 'More than Food' category.

There are 6 sections to this area of our work which operate across the foodbank satellites.

1. Advocacy – welfare benefits

A team of 6 Advocates provide generalist welfare benefits advice. The overriding aim of this team is income maximisation. This is achieved by ensuring the client has all benefits they are entitled to and any debt is identified.

2. Advocacy – PIP/DLA

A team of 5 complete PIP forms to assist clients obtain funds to aid them with their disability. The team will help with appeals and often attend tribunals with clients.



3. Debt Advice

A team of 5 FCA registered debt advisors work with Community Money Advice under the project name of Moneylife to provide debt work for clients.

4. Budget Team

All clients in crisis that wish to access our services must undertake an income/expenditure review in order to identify shortfall or surplus.

Best Start

5. Best Start

This project provides preloved baby equipment for new mothers in Eastbourne. Referrals must be made by a health care professional.



6. Home Start

Providing bedding packs, duvets, pillows, crockery, cutlery, washing powder, pots and pans and cleaning products. This service is mainly used by clients moving into temporary accommodation.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Advocacy Statistics

Moneylife Debt Team

This year due to Covid restrictions the number of debt appointments were much lower than normal due to staff shielding and illness.

Total debt: £112,246.68 for 15 clients.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Funding

We are extremely grateful to the following funders who have enabled the project to operate during 2020.

- Big Lottery – Reaching Communities
- Sussex Community Foundation
- Big Lottery Awards for All
- Chalke Cliff Trust
- Asda grants via Trussell Trust
- Tesco

Several companies / churches / organisations have supported us financially or 'in-kind' during 2020:

- Goplastic pallets
- Emmanuel Church
- Bridgemere Centre
- Gateway Christian Church
- CCLI
- Haven Church
- St John's Church
- Royal Connaught Lodge
- Whiteline Windows
- LMBD Accountants
- Sovereign Cargo
- Eastbourne Allotment Society
- Rager Roberts
- Sportswise
- DB Autos
- Eastbourne College
- East Dean Village Market
- Harte Reade
- Field & Co
- Humphry & Co

Individual giving

We are extremely grateful to everyone who contributes financial support via 'Friends of Eastbourne Foodbank'. This regular monthly support is absolutely invaluable.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020
Achievements and performance (continued)

Funding (continued)

Events held in support of Foodbank

We are extremely grateful to the organisers of the following events that raised funds:

- 'Girls on the Green' Golf Day at Willingdon Golf Club
- Charles Stanley Wealth Managers Golf Day
- Third Age
- Caroline Napier Pilates
- Seaside Medical Centre
- Eastbourne Half Marathon

Legacies were received from: The late Clive Alan, Lacy Tate Trust & Valarie Joyce Hill

Value of our work in kind

We estimate the number of volunteer hours in 2020 to be approximately 18,480 (120 volunteers giving 3.5 hours a week, times 44 weeks). If this is calculated at the living wage rate of £9.30 it equates to £171,864.00.

At December 2020 we calculate the weight of stock in the warehouse to be 80.7 tonnes. At a value of £1.68 per kg this equates to £135,576

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

Financial review

The results for the year ended 31 December 2020 are shown in the attached financial statements. The overall result, including charitable activities, trading activities and investment income (see page 21), was a surplus for the year of £272,689.

Total income of £815,301, as shown on page 21 and in notes 3, 4, 5, and 6 on page 27, was more than the previous year. Donations in cash, gratefully received from supporters of the charity, at £266,169, were considerably more than those in the previous year and included £5,160 given for a restricted purpose. Donation of goods in kind, shown as income at fair value when distributed, with an equivalent amount recognised as charitable expenses, as shown in notes 3 and 8 on pages 27 and 28. Income from grants at £252,654 was considerably higher than in the previous year, especially the amount of restricted grants. The trustees are extremely grateful to individuals and organisations who have donated funds during this financial year, including those individuals who wish to remain anonymous.

Resources expended of £542,612 were considerably higher than in the previous year following the impact of the Covid-19 pandemic, as shown on page 21 and in notes 8 to 9 on pages 28 and 29.

The balance sheet showed net current assets amount at £510,522, as shown on page 22 and in notes 12 to 15 on pages 30 and 31. The net funds included restricted fund of £44,336, as shown on page 22 and in notes 16 to 18 on pages 32 to 34.

Reserves

The trustees have agreed a reserves policy that identifies three key components; unexpected underfunding of running costs; availability of the main warehouse premises; and general fluctuations in beneficiary demand. The trustees have, therefore, set a designated reserve fund of £95,000, set aside to meet the charity policy that otherwise unrestricted funds should be maintained at a level equivalent to between three and six month's expenditure; further designated funds for future rent of £185,000 towards meeting the lease commitments for the two main premises of the charity, employment reserve of £100,000 towards changes and increased staff levels, and finally a balance of unrestricted funds of £100,788, as shown on page 22 and in notes 17 and 18 on pages 33 and 34.

Risk Management and Future Plans

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Through a number of initiatives, we are working towards seeing the end of large-scale foodbank operations. Three initiatives: Changing Minds - engaging people to understand what poverty is and how it affects people's lives; Changing Communities - seeking ways for the wider community, including churches and businesses, to take ownership of the poverty situation; and Changing Policies - influencing local and national government for change. As we work towards this end point that could take 5 - 10 years we will continue to work in the town to assist those experiencing poverty.

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Foodbank for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2020

Statement of trustees' responsibilities (continued)

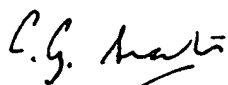
Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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' report was approved by the Board of Trustees.



Mr Christopher Sneath (Chairman) Trustee

Dated: 12 April 2021

Eastbourne Foodbank

Independent Examiner's report to the Trustees of Eastbourne Foodbank

I report to the trustees on my examination of the accounts of Eastbourne Foodbank (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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



John Caladine FCCA CTA FCIE
Chartered Certified Accountant
Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 12 April 2021

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2020

| | | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ | Unrestricted Funds 2019 £ | Restricted Funds 2019 £ | Total 2019 £ |
|---|------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Note | | | | | | |
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 554,721 | 257,301 | 812,022 | 260,743 | 168,688 | 429,431 |
| Other trading activities | 4 | 3,015 | - | 3,015 | 9,345 | 550 | 9,895 |
| Investments | 5 | 117 | - | 117 | 114 | - | 114 |
| Other income | 6 | 147 | - | 147 | 145 | - | 145 |
| Total income and endowments | | 558,000 | 257,301 | 815,301 | 270,347 | 169,238 | 439,585 |
| Expenditure on: | | | | | | | |
| Raising funds | 7 | 3,635 | - | 3,635 | 4,733 | - | 4,733 |
| Charitable activities | 8 | 312,441 | 226,536 | 538,977 | 224,262 | 189,707 | 413,969 |
| Total resources expended | | 316,076 | 226,536 | 542,612 | 228,995 | 189,707 | 418,702 |
| Net incoming/(outgoing) resources before transfers | | 241,924 | 30,765 | 272,689 | 41,352 | (20,469) | 20,883 |
| Gross transfers between funds | 16 | 19,134 | (19,134) | - | (392) | 392 | - |
| Net income/ (expenditure) for the year / Net movement in funds | | 261,058 | 11,631 | 272,689 | 40,960 | (20,077) | 20,883 |
| Fund balances at 1 January 2020 | | 219,730 | 32,705 | 252,435 | 178,770 | 52,782 | 231,552 |
| Fund balances at 31 December 2020 | | 480,788 | 44,336 | 525,124 | 219,730 | 32,705 | 252,435 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derived from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Eastbourne Foodbank

Statement of Financial Position as at 31 December 2020

| | | 2020 | 2019 |
|--|-------|-----------|----------|
| | Notes | £ | £ |
| Fixed assets | | | |
| Property, vehicle and equipment | 12 | 14,602 | 592 |
| Current assets | | | |
| Trade and other receivables | 13 | 26,819 | 22,528 |
| Cash at bank and in hand | | 586,335 | 317,621 |
| | | 613,154 | 340,149 |
| Current Liabilities | 14 | (102,632) | (88,306) |
| Net current assets | | 510,522 | 251,843 |
| Total assets less current liabilities | | 525,124 | 252,435 |
| Income funds | | | |
| Restricted funds | 16 | 44,336 | 32,705 |
| Unrestricted funds - designated | 17 | | |
| Reserve fund | | 95,000 | 60,000 |
| Future rent fund | | 185,000 | 90,000 |
| Employment reserve | | 100,000 | - |
| Unrestricted funds - general | | | |
| General unrestricted funds | | 100,788 | 69,730 |
| | | 480,788 | 219,730 |
| Total charity funds | | 525,124 | 252,435 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 12 April 2021



Mr Christopher Sneath (Chairman) Trustee



Mr Howard Wardle Trustee

Company Registration No. 08300396

Eastbourne Foodbank

Statement of Cash Flows for the Year Ended 31 December 2020

| | Note | 2020 £ | 2019 £ |
|---|------|----------------|----------------|
| Cash flows from operating activities | | | |
| Net cash provided by (used in) operating activities | | 287,731 | 102,847 |
| Cash flow from investing activities | | | |
| Purchase of tangible fixed assets | | (19,134) | - |
| Interest received | | 117 | 114 |
| Net cash provided by (used in) investing activities | | (19,017) | 114 |
| Change in cash and cash equivalents in the reporting period | | 268,714 | 102,961 |
| Cash and cash equivalents at the beginning of the reporting period | | 317,621 | 214,660 |
| Cash and cash equivalents at the end of the reporting period | | 586,335 | 317,621 |

Reconciliation of net income/(expenditure) to net cash flow from operating activities

| | 2020 £ | 2019 £ |
|---|----------------|----------------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | 272,689 | 20,883 |
| Adjustments for: | | |
| Depreciation charges | 5,124 | 341 |
| Dividends, interest and rents from investments | (117) | (114) |
| (Increase)/decrease in debtors | (4,291) | (829) |
| Increase/(decrease) in creditors | 14,326 | 82,566 |
| Net cash provided by (used in) operating activities | 287,731 | 102,847 |

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Company information

Eastbourne Foodbank is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Volunteers and donated goods and services

The charity relies enormously on the contribution of unpaid volunteers but the value of services provided is not incorporated into these financial statements.

The value of donated goods is recognised within donations at fair value when received, with an equivalent amount recognised as charitable expenditure.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised in the period in which it is incurred and is reported on an activity basis. The main activity is the Foodbank distribution; whilst costs for the advocacy and debt advice (More than Food) are shown separately. Costs shared between activities, such as support and governance costs, are apportioned across the activities according to estimated usage and time. Expenditure includes irrecoverable VAT. Gifts of donated food for distribution are recognised as expenditure as soon as the donation is received.

1.6 Property, vehicle and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------------------|---------------------------------|
| Fixtures, fittings and equipment | at 25% on a straight-line basis |
| Motor vehicles | at 25% on a straight-line basis |

Items of equipment are capitalised when costing over £2,000.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlements value. Basic financial assets include trade and other receivables and cash and bank balances. Basic financial liabilities include bank loans measured at transaction price and trade and other payable where trade payables are obligations to pay for goods and services that have been acquired on the ordinary course of operations from supplies.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

1 Accounting policies (Continued)

1.8 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

1.12 Taxation

The trustees consider that the organisation is not liable to any corporation tax on its income.

1.13 Unrestricted funds

Unrestricted funds include donations and other incoming resources receivable or generated for the Objects of the charity without further specified purpose.

The charity operates an unrestricted general fund as oversight for the work of the Foodbank, including the value of fixed assets. Small gifts for projects within the core work are included in the General fund although records are kept to identify these monies.

The charity also maintains a designated reserve fund of £95,000 in accordance with best practice and has set up a designated future rent fund setting aside monies to meet its commitments under operating leases and a designated employment reserve fund to meet staff changes and increasing demands.

Details of the designated funds can be found in note 17 on page 33.

1.14 Restricted funds

Restricted funds are subject to specific conditions by donor as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Details of these funds can be found in note 16 on page 32.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Unrestricted funds £ | Restricted funds £ | Total 2019 £ |
|---------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Donations and gifts | 261,009 | 5,160 | 266,169 | 62,780 | 2,553 | 65,333 |
| Gifts in kind | 269,000 | - | 269,000 | 188,000 | - | 188,000 |
| Grants receivable | 513 | 252,141 | 252,654 | 681 | 166,135 | 166,816 |
| Gift Aid receivable | 24,199 | - | 24,199 | 9,282 | - | 9,282 |
| | <u>554,721</u> | <u>257,301</u> | <u>812,022</u> | <u>260,743</u> | <u>168,688</u> | <u>429,431</u> |

Gifts in kind are food donations. These are valued at £1.68 per kilogram, rounded to the nearest £1,000.

4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Unrestricted funds £ | Restricted funds £ | Total 2019 £ |
|--------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Fundraising events | 3,015 | - | 3,015 | 9,345 | 550 | 9,895 |

5 Investments

| | 2020 £ | 2019 £ |
|---------------------|------------|------------|
| Interest receivable | <u>117</u> | <u>114</u> |

6 Other income

| | 2020 £ | 2019 £ |
|---------------|------------|------------|
| Sundry income | <u>147</u> | <u>145</u> |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

7 Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Unrestricted funds £ | Restricted funds £ | Total 2019 £ |
|---------------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Fundraising and publicity | | | | | | |
| Fundraising costs | 3,635 | - | 3,635 | 4,733 | - | 4,733 |

8 Charitable activities

| | Food Distribution £ | More Than Food £ | Total 2020 £ | Food Distribution £ | More Than Food £ | Total 2019 £ |
|---|---------------------------|------------------------|--------------------|---------------------------|------------------------|--------------------|
| Salaries, NIC and pension | 58,048 | 85,042 | 143,090 | 51,063 | 64,048 | 115,111 |
| Food and other purchases | 13,737 | - | 13,737 | 2,215 | - | 2,215 |
| Gifts in kind distributed | 269,000 | - | 269,000 | 188,000 | - | 188,000 |
| Foodbank van expenses | 5,691 | - | 5,691 | 2,679 | - | 2,679 |
| Volunteer expenses and uniform | 720 | - | 720 | 467 | - | 467 |
| Volunteer training | 246 | 300 | 546 | 740 | 1,245 | 1,985 |
| Volunteer gifts | 20 | - | 20 | 712 | - | 712 |
| Advocacy miscellaneous costs | - | 1,575 | 1,575 | - | 1,078 | 1,078 |
| Best Start Baby Project | - | - | - | - | 742 | 742 |
| Rent | 37,884 | - | 37,884 | 39,448 | - | 39,448 |
| Light and heat | 2,882 | - | 2,882 | 2,389 | - | 2,389 |
| Insurance | 1,368 | - | 1,368 | 1,527 | - | 1,527 |
| Repairs and maintenance | 6,138 | - | 6,138 | 4,765 | - | 4,765 |
| Equipment | 11,024 | - | 11,024 | 7,925 | 6,917 | 14,842 |
| Travel and subsistence | 128 | - | 128 | 1,712 | - | 1,712 |
| Subscriptions | 861 | 1,245 | 2,106 | 801 | 995 | 1,796 |
| Sundry expenses | 47 | - | 47 | 253 | - | 253 |
| Depreciation | 5,124 | - | 5,124 | 341 | - | 341 |
| | 412,918 | 88,162 | 501,080 | 305,037 | 75,025 | 380,062 |
| Share of support costs (see note 9) | 29,456 | 3,273 | 32,729 | 25,876 | 2,875 | 28,751 |
| Share of governance costs (see note 9) | 4,651 | 517 | 5,168 | 4,640 | 516 | 5,156 |
| Charitable activities and support costs | 447,025 | 91,952 | 538,977 | 335,553 | 78,416 | 413,969 |
| Analysis by fund | | | | | | |
| Unrestricted funds | 311,702 | 739 | 312,441 | 224,262 | - | 224,262 |
| Restricted funds | 135,323 | 91,213 | 226,536 | 111,291 | 78,416 | 189,707 |
| | 447,025 | 91,952 | 538,977 | 335,553 | 78,416 | 413,969 |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

| 9 | Support costs | Support costs £ | Governance costs £ | Total 2020 £ | Support costs £ | Governance costs £ | Total 2019 £ |
|---|--|--------------------|-----------------------|-----------------|--------------------|-----------------------|-----------------|
| | Salaries, NIC and pension | 20,762 | - | 20,762 | 20,845 | - | 20,845 |
| | Printing, postage and stationery | 2,277 | - | 2,277 | 2,396 | - | 2,396 |
| | Telephone and internet | 3,644 | - | 3,644 | 4,046 | - | 4,046 |
| | Computer costs | 6,046 | - | 6,046 | 1,464 | - | 1,464 |
| | Independent examination | - | 1,800 | 1,800 | - | 1,909 | 1,909 |
| | Accountancy | - | 672 | 672 | - | 600 | 600 |
| | Payroll fees | - | 672 | 672 | - | 672 | 672 |
| | Professional indemnity insurance | - | 1,860 | 1,860 | - | 1,778 | 1,778 |
| | Governance compliance costs | - | 164 | 164 | - | 197 | 197 |
| | | 32,729 | 5,168 | 37,897 | 28,751 | 5,156 | 33,907 |
| | Analyzed between charitable activities (see note 8) | | | | | | |
| | Food distribution | 29,456 | 4,651 | 34,107 | 25,876 | 4,640 | 30,516 |
| | More Than Food | 3,273 | 517 | 3,790 | 2,875 | 516 | 3,391 |
| | (Basis – time taken) | 32,729 | 5,168 | 37,897 | 28,751 | 5,156 | 33,907 |

Details of certain items of expenditure

Fees for examination of the accounts and other services provided by the independent examiner

| | 2020 £ | 2019 £ |
|-----------------------------|--------------|--------------|
| Independent examiner's fees | 1,800 | 1,909 |
| Accountancy services | 672 | 600 |
| Payroll fees | 672 | 672 |
| Total fees | 3,144 | 3,181 |

10 Employees

Number of employees

The average monthly number of employees during the year

Direct charitable (full time and part time)

Support staff (part time)

| | 2020 Number | 2019 Number |
|---|----------------|----------------|
| Direct charitable (full time and part time) | 7 | 7 |
| Support staff (part time) | 1 | 1 |
| | 8 | 8 |

Employment costs

Wages and salaries
Social security costs
Other pension costs

| | 2020 £ | 2019 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 147,293 | 121,211 |
| Social security costs | 7,391 | 7,106 |
| Other pension costs | 9,168 | 7,639 |
| | 163,852 | 135,956 |

There were no employees whose annual remuneration was £60,000 or more.

The charity is grateful for the support of over 160 volunteers, who help in the collection and distribution of food

Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of the defined contribution schemes was £9,168, (2019 - £7,639).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

11 Related party transactions and trustees

| | Authority | 2020 £ | 2019 £ |
|--|--------------------|-----------|-----------|
| Remuneration of key management personnel | | | |
| The remuneration of Mr H Wardle, a trustee, as Chief Executive, was: | Governing document | 35,208 | 34,236 |

Related party transaction

| | | 2020 £ | 2019 £ |
|---|--------------------|-----------|-----------|
| The remuneration of Mrs D Canning, wife of trustee Mr L Canning, employed as Advocacy and Debt Team Manager, was: | Governing document | 26,761 | 19,367 |

None of the other trustees (or any persons connected with them) received any remuneration during the year or were reimbursed expenses. No guarantees have been given or received.

| | 2020 £ | 2019 £ |
|---|-----------|-----------|
| Trustee donations to the charity | | |
| Donations made to the charity by trustees and related parties | 230 | 197 |

12 Property, vehicle and equipment

| | Fixtures, fittings equipment £ | Motor Vehicles £ | Total 2020 £ | Total 2019 £ |
|------------------------------------|---|------------------------|--------------------|--------------------|
| Cost | | | | |
| At 1 January 2020 | 22,629 | 18,000 | 40,629 | 40,629 |
| Additions | - | 19,134 | 19,134 | - |
| Disposals | (1,200) | - | (1,200) | - |
| At 31 December 2020 | 21,429 | 37,134 | 58,563 | 40,629 |
| Depreciation and impairment | | | | |
| At 1 January 2020 | 22,037 | 18,000 | 40,037 | 39,696 |
| Depreciation charge for the year | 341 | 4,783 | 5,124 | 341 |
| Disposals | (1,200) | - | (1,200) | - |
| At 31 December 2020 | 21,178 | 22,783 | 43,961 | 40,037 |
| Carrying amount | | | | |
| At 1 January 2020 | 592 | - | 592 | 933 |
| At 31 December 2020 | 251 | 14,351 | 14,602 | 592 |

13 Trade and other receivables

| | 2020 £ | 2019 £ |
|--------------------------------|-----------|-----------|
| Other receivables | 14,840 | 10,828 |
| Prepayments and accrued income | 11,979 | 11,700 |
| | 26,819 | 22,528 |

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

| 14 | Current liabilities | | 2020 | 2019 |
|----|--------------------------------------|-------|----------------|---------------|
| | Amounts falling due within one year: | Notes | £ | £ |
| | Other taxation and social security | | 3,535 | 3,004 |
| | Deferred income | 15 | 95,169 | 80,660 |
| | Accruals and deferred income | | 3,928 | 4,642 |
| | | | <u>102,632</u> | <u>88,306</u> |

| 15 | Deferred income | | 2020 | 2019 |
|----|------------------------------------|--|---------------|---------------|
| | | | £ | £ |
| | Arising from deferred grant income | | <u>95,169</u> | <u>80,660</u> |

The deferred income figure above includes a grant of £63,208 received from Defra via East Sussex County Council regarding an agreement dated 30th October 2020 to support the development of food partnerships in East Sussex; this money is likely to be spent in 2021.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

16 Restricted funds

The income funds of the charity include the following unexpended balances of donations and grants held on trust for specific purposes.

| | Movement in funds | | | | Movement in funds | | | | |
|---------------------------------------|---------------------------------|-----------------------|-----------------------|------------|---------------------------------|-----------------------|-----------------------|-----------------|-----------------------------------|
| | Balance at 1 January 2019 | Incoming resources | Resources expended | Transfer | Balance at 1 January 2020 | Incoming resources | Resources expended | Transfer | Balance at 31 December 2020 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Advocacy client funds | 1,144 | 1,055 | (1,568) | - | 631 | 160 | (394) | - | 397 |
| Big Lottery Development fund | - | 21,648 | (20,737) | - | 911 | - | (911) | - | Closed |
| Big Lottery fund Old grant (salaries) | - | 70,631 | (70,631) | - | - | - | - | - | Closed |
| Big Lottery fund New grant (salaries) | - | 31,029 | (34,288) | - | (3,259) | 156,709 | (139,226) | - | 14,224 |
| Future rent reserve | 45,347 | 20,000 | (37,000) | - | 28,347 | - | (28,347) | - | Closed |
| New building fund | 3,512 | - | (3,512) | - | - | - | - | - | Closed |
| SCF Lawson (satellite locations) | 1,060 | - | (1,060) | - | - | - | - | - | Closed |
| John Jackson (training room) | 616 | - | (616) | - | - | - | - | - | Closed |
| Awards for All (telephone/signage) | 1,103 | - | (1,103) | - | - | - | - | - | Closed |
| Best Start Baby project | - | 350 | (742) | 392 | - | - | - | - | - |
| Trussell Trust/Asda small grant | - | 4,858 | (3,328) | - | 1,530 | - | (1,530) | - | Closed |
| Trussell Trust/Asda large grant | - | 5,991 | (5,585) | - | 406 | 36,512 | (24,626) | - | 12,292 |
| Awards For All FitWell | - | 9,976 | (8,937) | - | 1,039 | - | (1,039) | - | Closed |
| Chalk Cliff Trust grant | - | 3,700 | (600) | - | 3,100 | - | (1,220) | - | 1,880 |
| Talent Fund grant | - | - | - | - | - | 5,000 | (984) | - | 4,016 |
| Lottery Covid-19 support grant | - | - | - | - | - | 58,920 | (28,259) | (19,134) | 11,527 |
| | 52,782 | 169,238 | (189,707) | 392 | 32,705 | 257,301 | (226,536) | (19,134) | 44,336 |

Restricted Fund descriptions

Advocacy client funds - For the cost, of advocacy expenditure

Big Lottery Development fund - This award, with other donations, was to help Moneylife Debt advice start up with employment, licence, insurance, and software. Fund closed

Big Lottery fund Old (salaries) - Grants given for salaries ended in September 2019. Fund closed.

Big Lottery fund New (salaries) - Grants given for salaries, started in October 2019. The level received fell short of expenditure in 2019 and therefore a negative balance was carried forward to be recovered in 2020.

Future rent reserve - These are monies given for the rent due under operating leases from the two new premises of the charity. Fund closed.

Best Start Baby project - This is a baby project supplying filled Moses baskets, prams, baby clothes and baby equipment to vulnerable mum's via referral from health visitors, homeless health teams or community midwives.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

16 Restricted funds

Restricted Fund descriptions (continued)

Trussell Trust / Asda small grant – This award is to provide racking and shelving in the Brampton Road warehouse. Fund closed.

Trussell Trust / Asda large grant – This award is to provide employment of a warehouse manager and advocacy officer for three years to September 2022.

Awards For All FitWell grant – This award is to help Moneylife Debt advice start up with IT equipment and software. Fund closed.

Chalk Cliff Trust grant – This grant provides help for clients with prepayment meter tokens.

Talent Fund grant – This grant was for the purchase of fresh foods for distribution in Foodbank

Lottery Covid-19 support grant - For the additional cost incurred due to complying with the Covid-19 Pandemic regulations, (including transfer of capital expenditure to general fixed asset fund in 2020)

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | Balance at 1 January 2019 | Movement in funds | | | Balance at 1 January 2020 | Movement in funds | | | Balance at 31 December 2020 |
|------------------|------------------------------|----------------------------|----------------------------|---------------|------------------------------|----------------------------|----------------------------|---------------|--------------------------------|
| | £ | Incoming resources £ | Resources expended £ | Transfer £ | £ | Incoming resources £ | Resources expended £ | Transfer £ | £ |
| Reserve fund | 40,000 | - | - | 20,000 | 60,000 | - | - | 35,000 | 95,000 |
| Future rent fund | 90,000 | - | - | - | 90,000 | - | - | 95,000 | 185,000 |
| Employment fund | - | - | - | - | - | - | - | 100,000 | 100,000 |
| | 130,000 | - | - | 20,000 | 150,000 | - | - | 230,000 | 380,000 |

Designated Fund descriptions

Reserve fund

This is a reserve fund representing approximately 3 to 6 months expenditure in accordance with Charity Commission recommended best practice.

Future rent fund

This fund sets aside sufficient amounts to cover lease commitments for the terms of the leases acquired at the end of 2017 and early 2018 for the premises at Grove Road and Brampton Road, Eastbourne.

Employment fund

This fund sets aside amounts to cover changes and increased staff levels.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2020

18 Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2020 £ | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2019 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------------|--------------------|
| Fund balances are represented by: | | | | | | | | |
| Property, vehicle and equipment | 14,602 | - | - | 14,602 | 592 | - | - | 592 |
| Current assets/ (liabilities) | 86,186 | 380,000 | 44,336 | 510,522 | 69,138 | 150,000 | 32,705 | 251,843 |
| Net fund balances | <u>100,788</u> | <u>380,000</u> | <u>44,336</u> | <u>525,124</u> | <u>69,730</u> | <u>150,000</u> | <u>32,705</u> | <u>252,435</u> |

19 Operating lease commitments and Post Balance Sheet events

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due, as follows:

| | 2020 £ | 2019 £ |
|----------------------------|---------------|----------------|
| Within one year | 37,000 | 37,000 |
| Between two and five years | 37,083 | 74,083 |
| | <u>74,083</u> | <u>111,083</u> |