

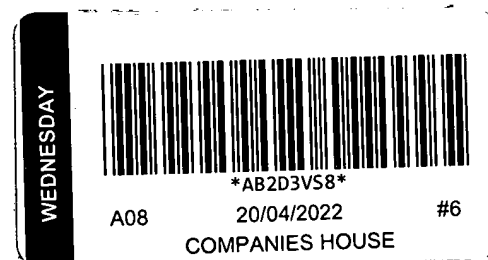


Eastbourne Foodbank

Charity Registration Number 1149902

Company Registration Number 08300396 (England and Wales)

Annual Report and Unaudited Financial Statements for the Year Ended 31 December 2021



Eastbourne Foodbank
Annual Report and Unaudited Financial Statements
for the Year Ended 31 December 2021

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Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

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 Adrian Butcher	Appointed 12 April 2021
Mr Mark Lambird	Appointed 1 February 2021
Mr Alan Mitchell	Resigned 1 February 2021
Ms Jayne Rice-Oxley	
Mr Dennis Thompson	
Mr Howard Wardle	
Mr Robert Wilkinson	

Senior Management Team

Mr Howard Wardle	Chief Executive
Mrs Debbie Canning	Advocacy and Debt Team Manager
Ms Freya Brooks	Satellite Support Manager
Mrs Pauline Harris	Warehouse & Distribution Manager

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 2021

The trustees of Eastbourne Foodbank present their report for the year ended 31 December 2021, 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 Adrian Butcher	Appointed 12 April 2021
Mr Mark Lambird	Appointed 1 February 2021
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.

Network Bodies

Eastbourne Foodbank continues to be a member of The Trussell Trust (charity 1110522 and company 05434524 (England and Wales)), a national support group for local foodbanks. Active membership of this body provided a wide forum for the exchange of information, training and support at local and national level. No external party, including The Trussell Trust took decisions or had voting rights in the governance of Eastbourne Foodbank.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance

During this year our range of services have again been in demand! An increasing number of people in Eastbourne have faced financial difficulties but because of the tremendous generosity from the people of Eastbourne we have been able to meet the demand although on many occasions our services have been stretched to capacity.

The Highlights in 2021

- 151.5 tonnes of food given to clients. This is an 18.8% increase from 2020
- Opened new satellite foodbanks at All Souls Church and Langney Community Centre

We now have nine foodbank satellites across the town in the areas of highest deprivation. In six of the largest satellites, we have a welfare benefits advisor available to assist clients.

The demand for our service has slightly decreased compared to last year: figures show that comparing 2020 with 2021 we have experienced a decrease of 6.0% in the number of people receiving food. These figures reflect the drop in demand from people experiencing covid19 and needing to isolate resulting in a reduction in their income.

- number of people helped with food in 2021: 15,049
- number of people helped with food in 2020: 16,023

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 2021

Achievements and performance (continued)

Foodbank satellite activity

Foodbank Satellite	Service offered to clients	No of vouchers fulfilled	Adults	Children	Total
All Souls Church	Choose your own food Advocacy Café	1,261 (22.18)	1,652	605	2,257 (17.59%)
Brampton Road Home deliveries	Home delivery by volunteers	932 (16.4%)	1,319	1,112	2,431 (18.95%)
ESCC Emergency Duty Team	Out of hours emergency food	18 (0.32%)	20	2	22 (0.17%)
Gateway Church	Choose your own food Advocacy Café	549 (9.65%)	781	630	1,411 (11%)
Langney Community Centre	Choose your own food Advocacy Café	399 (7.02%)	642	433	1,075 (8.38%)
Salvation Army	Emergency food	1 (0.02%)	1	0	1 (0.01%)
St Elisabeths Church	Emergency food Café	39 (0.68%)	59	33	92 (0.72%)
St Lukes Church	Emergency food Café	43 (0.75%)	75	71	146 (1.14%)
St Richards Church	Choose your own food Advocacy Café	474 (8.34%)	779	599	1,378 (10.74%)
St Saviours Church	Choose your own food Advocacy Café	1,441 (25.35%)	1848	782	2,630 (20.5%)
Willingdon Trees	Choose your own food Advocacy Café	528 (9.29%)	842	543	1,385 (10.8%)
Totals		5,685 (100.0%)	8,018	4,810	12,828 (100.0%)

Our 9 foodbank satellites operate in the most deprived areas of the town and are situated to give clients easy access in their local communities.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

Reasons people come to foodbank

Crisis	No of vouchers fulfilled	Adults	Children	Total
Low income	4,044	5,905	3,762	9,667
Benefit changes	500	743	460	1,203
Debt	468	645	259	904
Homeless	413	479	142	621
Sickness	389	548	245	793
Benefit delays	349	450	223	673
Other	176	249	167	416
No recourse to public funds	148	204	168	372
Domestic violence	123	139	157	296
Delayed wages	22	30	38	68
Refused Short Term Benefit Advance	7	10	2	12
Child Holiday Meals	6	10	14	24
Total	6,645	9,412	5,637	15,049

The low-income category covers a multitude of reasons including the most common which is clients waiting for their first Universal Credit payment.

Agencies who complete the voucher for the client often choose the low-income category because they are unsure of the exact detail and this fits the bill. As these categories are set by Trussell Trust, we are expecting a more granular breakdown which will enable broader detail to be captured.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

Referral teams we work with

Referral Agency	Vouchers fulfilled with food	Total number receiving food
The Advocacy Team	2,184	4,815
Matthew 25 Mission	727	1,007
Eastbourne Citizens Advice	234	448
ESCC Youth Support Team	229	824
SDR – 31 Jevington Gardens	225	280
Health visitors – Eastbourne, Hailsham & Seaford	142	546
CGL STAR	81	108
Eastbourne Women's Refuge	87	192
Eastbourne Probation	69	96
Kent Surrey & Sussex Community rehabilitation	59	116
Volunteers Network	52	140
Heron Park Primary Academy	52	239
Eastbourne Wellbeing Centre	51	51
Eastbourne & South Wealden Neighbourhood Support Team – Adult Social Care	44	56
Social Care Family Key work team	37	132
Ratton School	36	154
SWIFT – Intensive family team	32	65
Crisis resolution home treatment team	31	53
ESCC – through care team	26	42
Christians Against Poverty debt team	23	46
Totals	4,421	9,410

A number of schools have issued a low number of vouchers to families through the pastoral care team. Our in-house Advocacy Team continue to provide the widest support of any advice team in the town. This team although small in numbers provide an extremely valuable resource to the town.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

From which areas of Eastbourne did referrals originate

Electoral ward	2020		2021		Comparing 2020 with 2021	
	No of vouchers	Total people	No of vouchers	Total people	% increase in vouchers	% increase in people
Devonshire Park	2,337	4,308	2,206	4,268	-5.6%	-0.9%
Meads Ward	1,299	2,228	918	1,544	-29.3%	-30.7%
Hampden Park Ward	939	2,439	945	2,383	+0.63%	-2.29%
Langney Ward	474	1,362	473	1,347	-0.21%	-1.10%
Old Town Ward	334	1,030	308	864	-7.78%	-16.1%
Upperton Ward	549	1,039	438	961	-20.2%	-7.5%
St Anthony's Ward	423	1,233	487	1,240	+15.1%	+0.56%
NFA	81	102	125	177	+54.3%	+73.5%
Sovereign Ward	200	594	239	712	+19.5%	+19.8%
Ratton Ward	207	525	192	618	-7.2%	+7.2%
Polegate	107	275	71	302	-33.6%	+9.8%
Stone Cross	54	112	55	168	+1.8%	+50%
Pevensey Bay	47	99	25	27	-46.8%	-72.7%
Totals	7,051	15,346	6,482	14,611	-8.1%	-4.8%

The poverty hotspots in the town continue to be Devonshire Ward, Hampden Park Ward and Langney Ward. We concentrate a large amount of effort and time working with clients in these areas of the town.

Although Meads Ward is, in the main, one of the wealthiest parts of the town, it does have a growing number of hostels housing displaced and very disadvantaged people.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

There are two distinct areas of work within the Eastbourne Foodbank project – Foodbank satellites and Pathfinders. This is seamless from a client's point of view:

Foodbank satellites

Our nine foodbank satellites offer three days food to clients via a referral process. Ambient food plus fresh fruit and vegetables and bread are always available. The satellites also offer crockery, cutlery, children's clothes and baby equipment.

Pathfinders

Eastbourne Foodbank is part of the Trussell Trust cohort of foodbanks working closely in new and innovative ways to work towards a time when foodbanks will no longer be required in the UK. There is a 10 year plan in place and we are currently working in year 3 of that plan. We receive excellent support, input and resources from Trussell Trust as we explore ways to; Change Communities, Change Policy and Change Minds.

Changing Communities

The work is to unlock the potential of foodbanks working more closely with other local services to support people through their crisis.

Changing Policy

We will use data gathered to advocate for anti-poverty solutions both locally and nationally to push for the change we want to see in society.

Changing Minds

As we see the long-term drivers of foodbank use, we will encourage others to take action and create a movement for change.

Advocacy & Debt Team (Financial Inclusion Team)

The Advocacy and debt team provide a tremendous service to the town supporting clients with a wide range of welfare benefit enquiries, medical benefit claims and debt advice.

The team consists of three full time and two part time welfare benefit advisors, plus one full time and two part time debt advisors.

This financial inclusion work is targeted towards helping clients reach a point where financially they don't need foodbank support.

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Achievements and performance (continued)

We are extremely grateful to everyone who supported our work in 2021 through large donations of money, regular monthly donations or through food donations.

Companies / Grant Makers / Organisations who have supported foodbank	
National Lottery – Reaching Communities	Asda
Trussell Trust	Sainsburys
Tesco	Airtrace
Morrisons	ESCC Covid Support
Humphrey & Co	Cramp & Mullaney Solicitors
City Fibre	Devonshire West Big Local
Sovereign Harbour Rotary Club	Gateway Christian Church
Unison	Eastbourne Rotary Club
Moir House School	Ronald Smith Foundation
Emmanuel Church	White Hart Hotel
Sussex Masonic Lodge	Royal Connaught Lodge
Neighbourly	Zoonu
Faircloth Construction	Eastbourne Borough Council Neighbourhood Panel

During Harvest Festival, Easter and Christmas many schools, churches and businesses donated goods which were collected from pupils, staff teams and from quiz events.

We are extremely grateful to the many individuals who faithfully donate both food and money to us each month. We could not exist without the generosity of the people of Eastbourne.

1,057 supporters regularly donate money to Eastbourne Foodbank.

The value of donated goods in 2021 equates to £241,786 (weight of donated goods 127.256tonnes @ £1.90 per kg)

The value of stock in the warehouse at December 2021 equates to £39,900

The value of volunteer time in 2021 equates to £156,000 (130 volunteers x 3 hours per week x 40 weeks x £10ph)

Eastbourne Foodbank

Trustees' Report (including Directors' Report) for the Year Ended 31 December 2021

Financial review

The results for the year ended 31 December 2021 are shown in the attached financial statements. The overall result, including charitable activities, trading activities and investment income (see page 15), was a surplus for the year of £97,349.

Total income of £732,492, as shown on page 15 and in notes 3, 4, 5, and 6 on page 21, was less than the previous year. Donations in cash, gratefully received from supporters of the charity, at £143,137, was also less than those in the previous year and included £890 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 21 and 22. Income from grants at £324,127 was 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 £635,143 were considerably higher than in the previous year following the impact of the Covid-19 pandemic, as shown on page 15 and in notes 7 to 11 on pages 22 and 23.

The balance sheet showed net current assets amount at £255,106, as shown on page 16 and in notes 13 to 18 on pages 24 and 25. The net funds included restricted fund of £107,827, as shown on page 16 and in note 19 on pages 26 to 27.

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 £120,000, 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 £220,000 towards meeting the lease commitments for the two main premises of the charity, employment reserve of £120,000 towards changes and increased staff levels, and finally a balance of unrestricted funds of £121,846, as shown on page 16 and in notes 20 and 21 on pages 28 and 29.

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. During the year cash deposits were invested across a number of financial institutions in line with the Financial Services Compensation Scheme limit of £85,000 for each, using the CAF Charity Deposit Platform, in order to spread the risk, as shown in note 14 on page 24.

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 2021

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: 11 April 2022

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 2021.

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: 11 April 2022

Eastbourne Foodbank

Statement of Financial Activities including Income and Expenditure Account for the Year Ended 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
	Note						
Income and endowments from:							
Donations and legacies	3	404,875	318,214	723,089	621,921	257,301	879,222
Other trading activities	4	6,845	1,331	8,176	3,015	-	3,015
Investments	5	1,227	-	1,227	117	-	117
Other income	6	-	-	-	147	-	147
Total income and endowments		412,947	319,545	732,492	625,200	257,301	882,501
Expenditure on:							
Raising funds	7	3,484	-	3,484	3,635	-	3,635
Charitable activities	8	375,190	256,054	631,244	312,441	226,536	538,977
Investment costs	11	415	-	415	-	-	-
Total resources expended		379,089	256,054	635,143	316,076	226,536	542,612
Net incoming/(outgoing) resources before transfers		33,858	63,491	97,349	309,124	30,765	339,889
Gross transfers between funds	18	-	-	-	19,134	(19,134)	-
Net income/ (expenditure) for the year / Net movement in funds		33,858	63,491	97,349	328,258	11,631	339,889
Fund balances at 1 January 2021		547,988	44,336	592,324	219,730	32,705	252,435
Fund balances at 31 December 2021		581,846	107,827	689,673	547,988	44,336	592,324

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 2021

		2021	2020
	Notes	£	£
Fixed assets			
Property, vehicle and equipment	13	9,567	14,602
Investments	14	425,000	-
Current assets			
Stock	15	39,900	67,200
Trade and other receivables	16	25,436	26,819
Cash at bank and in hand		444,871	586,335
		510,207	680,354
Current Liabilities	17	(255,101)	(102,632)
Net current assets		255,106	577,722
Total assets less current liabilities		689,673	592,324
Income funds			
Restricted funds	19	107,827	44,336
Unrestricted funds - designated	20		
Reserve fund		120,000	95,000
Future rent fund		220,000	185,000
Employment reserve		120,000	100,000
Unrestricted funds - general			
General unrestricted funds		121,846	167,988
		581,846	547,988
Total charity funds		689,673	592,324

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 2021. 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 11 April 2022



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 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by (used in) operating activities		(142,691)	287,731
Cash flow from investing activities			
Purchase of tangible fixed assets		-	(19,134)
Interest received		1,227	117
Net cash provided by (used in) Investing activities		1,227	(19,017)
Change in cash and cash equivalents in the reporting period		(141,464)	268,714
Cash and cash equivalents at the beginning of the reporting period		586,335	317,621
Cash and cash equivalents at the end of the reporting period		444,871	586,335

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	96,073	339,889
Adjustments for:		
Depreciation charges	5,035	5,124
Dividends, interest and rents from investments	(1,227)	(117)
(increase)/decrease in stock	27,300	(67,200)
(Increase)/decrease in debtors	1,383	(4,291)
Increase/(decrease) in creditors	152,469	14,326
Increase/(decrease) in investments	(425,000)	-
Net cash provided by (used in) operating activities	(142,691)	287,731

Eastbourne Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

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 2021

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

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

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 Stocks

Stocks comprise food, toiletries and other donated goods, held for distribution by the food bank. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.8 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.

1.9 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 suppliers.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

1 Accounting policies (Continued)

1.10 Derecognition of financial liabilities

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

1.11 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.

1.12 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.

1.13 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.

1.14 Taxation

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

1.15 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 £120,000 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 20 on page 28.

1.16 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 19 on page 26.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

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 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations and gifts	142,247	890	143,137	261,009	5,160	266,169
Gifts in kind	242,000	-	242,000	336,200	-	336,200
Grants receivable	6,803	317,324	324,127	513	252,141	252,654
Gift Aid receivable	13,825	-	13,825	24,199	-	24,199
	<u>404,875</u>	<u>318,214</u>	<u>723,089</u>	<u>621,921</u>	<u>257,301</u>	<u>879,222</u>

Gifts in kind are food donations. These are valued at £1.90 per kilogram, rounded to the nearest £1,000.

4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Fundraising events	<u>6,845</u>	<u>1,331</u>	<u>8,176</u>	<u>3,015</u>	<u>-</u>	<u>3,015</u>

5 Investments

	2021 £	2020 £
Interest receivable	<u>1,227</u>	<u>117</u>

6 Other income

	2021 £	2020 £
Sundry income	<u>-</u>	<u>147</u>

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

7 Raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Fundraising and publicity						
Fundraising costs	3,484	-	3,484	3,635	-	3,635

8 Charitable activities

	Food Distribution £	Pathfinder £	Total 2021 £	Food Distribution £	More Than Food £	Total 2020 £
Salaries, NIC and pension	84,364	110,702	195,066	58,048	85,042	143,090
Food and other purchases	52,232	-	52,232	13,737	-	13,737
Gifts in kind distributed	269,300	-	269,300	269,000	-	269,000
Foodbank van expenses	5,510	-	5,510	5,691	-	5,691
Volunteer expenses and uniform	2,584	-	2,584	720	-	720
Volunteer training	99	55	154	246	300	546
Volunteer gifts	-	-	-	20	-	20
Advocacy miscellaneous costs	-	561	561	-	1,575	1,575
Rent	27,484	12,000	39,484	37,884	-	37,884
Light and heat	1,297	1,388	2,685	2,882	-	2,882
Insurance	1,733	-	1,733	1,368	-	1,368
Repairs and maintenance	8,792	949	9,741	6,138	-	6,138
Equipment	4,118	103	4,221	11,024	-	11,024
Travel and subsistence	239	-	239	128	-	128
Subscriptions	911	2,155	3,066	861	1,245	2,106
Sundry expenses	48	-	48	47	-	47
Depreciation	5,035	-	5,035	5,124	-	5,124
	463,746	127,913	591,659	412,918	88,162	501,080
Share of support costs (see note 9)	25,664	6,416	32,080	29,456	3,273	32,729
Share of governance costs (see note 9)	6,004	1,501	7,505	4,651	517	5,168
Charitable activities and support costs	495,414	135,830	631,244	447,025	91,952	538,977
Analysis by fund						
Unrestricted funds	352,923	22,267	375,190	311,702	739	312,441
Restricted funds	142,491	113,563	256,054	135,323	91,213	226,536
	495,414	135,830	631,244	447,025	91,952	538,977

The Pathfinder activity, previously called More Than Food, describes the expanded advocacy, debt advice and financial inclusion activities set out on page 10 of the annual report.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

9	Support costs	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
	Salaries, NIC and pension	19,024	-	19,024	20,762	-	20,762
	Printing, postage and stationery	3,814	-	3,814	2,277	-	2,277
	Telephone and internet	4,645	-	4,645	3,644	-	3,644
	Computer costs	4,597	-	4,597	6,046	-	6,046
	Independent examination	-	1,800	1,800	-	1,800	1,800
	Accountancy	-	817	817	-	672	672
	Payroll fees	-	888	888	-	672	672
	Professional indemnity insurance	-	1,618	1,618	-	1,860	1,860
	Governance compliance costs	-	2,382	2,382	-	164	164
		32,080	7,505	39,585	32,729	5,168	37,897
	Analyzed between charitable activities (see note 8)						
	Food distribution	25,664	6,004	31,668	29,456	4,651	34,107
	Pathfinder (More Than Food)	6,416	1,501	7,917	3,273	517	3,790
	(Basis – time taken)	32,080	7,505	39,585	32,729	5,168	37,897

Details of certain items of expenditure

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

	2021 £	2020 £
Independent examiner's fees	1,800	1,800
Accountancy services	817	672
Payroll fees	888	672
Total fees	3,505	3,144

10	Employees	2021 Number	2020 Number
	Number of employees		
	The average monthly number of employees during the year		
	Direct charitable (full time and part time)	8	7
	Support staff (part time)	1	1
		9	8
	Employment costs	2021 £	2020 £
	Wages and salaries	189,669	147,293
	Social security costs	11,728	7,391
	Other pension costs	12,693	9,168
		214,090	163,852

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

The charity is grateful for the support of over 130 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 £12,693, (2020 - £9,168).

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

11	Investment management costs	2021	2020
		£	£
	Bank charges	415	-

12	Related party transactions and trustees	Authority	2021	2020
			£	£
	Remuneration of key management personnel			
	The remuneration of Mr H Wardle, a trustee, as Chief Executive, was:	Governing document	40,053	35,208

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.

	Trustee donations to the charity	2021	2020
		£	£
	Donations made to the charity by trustees and related parties	176	230

13	Property, vehicle and equipment				
		Fixtures, fittings equipment	Motor Vehicles	Total	Total
		£	£	2021	2020
				£	£
	Cost				
	At 1 January 2021	21,429	37,134	58,563	40,629
	Additions	-	-	-	19,134
	Disposals	(1,124)	-	(1,124)	(1,200)
	At 31 December 2021	20,305	37,134	57,439	58,563
	Depreciation and impairment				
	At 1 January 2021	21,178	22,783	43,961	40,037
	Depreciation charge for the year	251	4,784	5,035	5,124
	Disposals	(1,124)	-	(1,124)	(1,200)
	At 31 December 2021	20,305	27,567	47,872	43,961
	Carrying amount				
	At 1 January 2021	251	14,351	14,602	592
	At 31 December 2021	-	9,567	9,567	14,602

14	Fixed asset investments		
		investments	Total
		£	£
	Cost or valuation		
	At 1 January 2021	-	-
	Additions	425,000	425,000
	Reductions	-	-
	Revaluations	-	-
	At 31 December 2021	425,000	425,000
	Carrying value		
	At 31 December 2021	425,000	425,000
	At 31 December 2020	-	-

The fair value of investments is determined by reference to the cost at the balance sheet date.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

15	Stock	2021 £	2020 £
	Stock of food and donated goods	39,900	67,200
		<u>39,900</u>	<u>67,200</u>

Prior year adjustment disclosure for the year ended 31 December 2021

In order to show a more accurate representation of the charity's affairs, it has been decided to bring in an estimate of stock of food and donated goods held at the year end. To aid comparability, an estimate of the stock in the previous year has also been made and this has resulted in a restatement of the comparative figures, as follows:

As at 31 December 2020			
	Original 2020 figures £	Adjustment £	Restated 2020 figures £
Stock of food and donated goods	-	67,200	67,200
	-	67,200	67,200
Reserves	£	£	£
Restricted reserves	44,336	-	44,336
Unrestricted reserves	480,788	67,200	547,988
	<u>525,124</u>	<u>67,200</u>	<u>592,324</u>

16	Trade and other receivables	2021 £	2020 £
	Other receivables	10,031	14,840
	Prepayments and accrued income	15,405	11,979
		<u>25,436</u>	<u>26,819</u>

17	Current liabilities	Notes	2021 £	2020 £
	Amounts falling due within one year:			
	Other taxation and social security		5,917	3,535
	Deferred income	15	245,943	95,169
	Accruals and deferred income		3,241	3,928
			<u>255,101</u>	<u>102,632</u>

18	Deferred income	2021 £	2020 £
	Arising from deferred grant income	245,943	95,169

The deferred income figure above includes a grant of £213,024 received as a development grant from The Trussell Trust. This fund will be used to provide four additional members of staff to develop the Pathfinder project, which is targeted at finding ways that foodbanks are no longer required. This money is committed to be spent in 2022.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

19 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 2020	Incoming resources	Resources expended	Transfer	Balance at 1 January 2021	Incoming resources	Resources expended	Transfer	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	
Advocacy client funds	631	160	(394)	-	397	751	(565)	1,880	2,463
Big Lottery Development fund	911	-	(911)	-	-	-	-	-	-
Big Lottery fund New grant (salaries)	(3,259)	156,709	(139,226)	-	14,224	128,801	(137,378)	-	5,647
Future rent reserve	28,347	-	(28,347)	-	-	-	-	-	-
Trussell Trust/Asda small grant	1,530	-	(1,530)	-	-	-	-	-	-
Trussell Trust/Asda large grant	406	36,512	(24,626)	-	12,292	19,649	(25,629)	-	6,312
Awards For All FitWell	1,039	-	(1,039)	-	-	-	-	-	-
Chalk Cliff Trust grant	3,100	-	(1,220)	-	1,880	-	-	(1,880)	-
Talent Fund grant	-	5,000	(984)	-	4,016	-	(10)	-	4,006
Lottery Covid-19 support grant	-	58,920	(28,259)	(19,134)	11,527	-	(11,527)	-	-
ESCC Security grant	-	-	-	-	-	63,208	(40,277)	-	22,931
Pathfinder grant	-	-	-	-	-	17,000	(12,109)	-	4,891
Willingdon Fruit and Vegetables	-	-	-	-	-	800	-	-	800
ESCC Covid local support	-	-	-	-	-	13,406	(13,406)	-	-
Financial Inclusion grant	-	-	-	-	-	29,764	(10,999)	-	18,765
Satellite Fruit and Vegetables	-	-	-	-	-	1,331	-	-	1,331
Tesco Groundworks grant	-	-	-	-	-	1,125	-	-	1,125
Sussex Masonic Lodge grant	-	-	-	-	-	10,000	(299)	-	9,701
ESCC Household Support grant	-	-	-	-	-	33,710	(3,855)	-	29,855
	32,705	257,301	(226,536)	(19,134)	44,336	319,545	(256,054)	-	107,827

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

19 Restricted Funds (continued)

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 New (salaries) - Grants given for salaries, started in October 2019, with balances carried forward to September 2022.

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

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 and was transferred to the Advocacy fund.

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

Lottery Covid-19 support grant - Fund to provide food and essential supplies to clients affected by Covid19.

East Sussex County Council Food Security grant - Grant to help those struggling to afford food and essentials due to Covid 19.

Pathfinder grant - Salary for member of staff employed as Pathfinder Learning Lead.

Willingdon fruit and vegetables grant - for the provision of fruit and vegetables at Willingdon Trees Foodbank satellite.

East Sussex County Council Covid local support grant - fund to assist vulnerable households in most need of support.

Financial inclusion grant - Salary grant to employ a Senior Advocacy Officer.

Satellite fruit and vegetables - sponsorship raised by a volunteer who ran the Brighton Marathon to be used for the provision of fruit and vegetables.

Tesco Groundworks grant - Funding to supply additional racking for the warehouse.

Sussex Masonic Lodge grant - Fund to purchase food and other goods over Christmas.

East Sussex County Council Household support grant - fund to assist vulnerable households in most need of support due to cost of living.

Eastbourne Foodbank

Notes to the Financial Statements (continued) for the Year Ended 31 December 2021

20 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 2020	Movement in funds			Balance at 1 January 2021	Incoming resources	Movement in funds		Balance at 31 December 2021
	£	Incoming resources	Resources expended	Transfer	£	£	Resources expended	Transfer	£
Reserve fund	60,000	-	-	35,000	95,000	-	-	25,000	120,000
Future rent fund	90,000	-	-	95,000	185,000	-	-	35,000	220,000
Employment fund	-	-	-	100,000	100,000	-	-	20,000	120,000
	150,000	-	-	230,000	380,000	-	-	80,000	460,000

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 2021

21 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
Fund balances are represented by:								
Property, vehicle and equipment	9,567	-	-	9,567	14,602	-	-	14,602
Investments	-	425,000	-	425,000	-	-	-	-
Current assets/ (liabilities)	112,279	35,000	107,827	255,106	153,386	380,000	44,336	577,722
Net fund balances	121,846	460,000	107,827	689,673	167,988	380,000	44,336	592,324

22 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:

	2021 £	2020 £
Within one year	37,083	37,000
Between two and five years	-	37,083
	<u>37,083</u>	<u>74,083</u>