

## Alton Christian Care Ltd

### **Directors Report and Unaudited Financial Statements for the year ended 31 March 2018**

**Charity name:** Alton Christian Care Ltd

**Charity Registration Number:** 1151471

**Company Registration Number:** 08334039

**Registered Office:** Market House, 21 Lenten Street, Alton, Hampshire GU34 1HG.

#### **Directors and Trustees**

D. Cocks  
L. Duncan  
J. Easthope (Treasurer)  
T. Pinchen (Chair)  
P. Susans  
D. Weideman

**Operations Manager:** J. Jacobs

**Honorary Independent Examiner:** Felicity Brindley, Redcot, Gaston Lane, South Wamborough, Hampshire.

**Bankers:** HSBC , Lansdowne House, 74 High Street, Alton, Hampshire GU34 1EZ

**Associated Organisation:** The Trussell Trust.

The Trussell Trust (registered Charity number 1110522) is the organisation to which the Charity is affiliated and which sets out management and organisational standards.

#### **Purpose and Aims**

The Charity's purposes are set out in the company's memorandum of association but the primary purpose is to operate the Alton Foodbank.

The main focus is the collection and distribution of food in accordance with the rules and recommendations set out by the Trussell Trust who are the overarching sponsors for more than 400 foodbanks throughout the UK.

A secondary object has been established which is the operation of a school uniform bank for local schools in the immediate area.

#### **How our activities deliver public benefit**

##### **Food Supply**

A wide range of people from all backgrounds and irrespective of race or belief derived benefit from our activities.

In the reporting year we collected donations of approximately 8 tonnes of food and distributed approximately 7.6 tonnes of food. We redeemed 292 vouchers in the same period. Total number of people fed was 873, comprising 465 adults and 408 children under age 16. This represents approximately 8,700 meals provided.

Low income now accounts for almost as many voucher referrals as benefit changes and delays together.



*An analysis of the vouchers issued by location and type of crisis is given at annex one to this report.*

Support is given to the SDAS women's refuge in Alton. In addition, we passed surplus food stocks to other Trussell Trust foodbanks, mainly Andover, Portsmouth and Leicester and small amounts to other local organisations, such as Bushy Leaze Centre to ensure that the Charity maintained appropriate levels of stock within the correct date parameters and avoid stock surpluses for particular date ranges. This practice minimises food wastage.

The Trussell Trust's recommendation that we supply three days' worth of meals for a maximum of three occasions has been followed with a few rare exceptions where circumstances required a more relaxed policy. In practice many of the people using our service have been the subject of benefit changes, cuts and delayed appeals, etc. An increasing proportion are found to be on minimum wage flexible working hour contracts with insufficient work periods to support a reasonable income during a working week.

The Charity does not undertake assessments of need but relies on referrals with vouchers issued from Citizens Advice Bureau, social services, schools, doctors, etc.

#### **Primary School Uniform Bank Policy**

The Foodbank has continued to collect and offer school uniform for both primary and secondary schools. 240 items of clothing have been distributed to those families demonstrating need.

#### **External use**

It should be recorded that the Foodbank makes its premises available to Alton Town Pastors for use as their base during their work on Friday and Saturday evenings around the Town's public houses.

The premises were also made available to the Butts Evangelical Church for a six-week course on one evening a week.

#### **Structure Governance, Management and operation.**

The Foodbank has continued to operate as a separate entity but with close links to other Alton charities; the lead church in the town continues to be the Butts Evangelical Church. Arrangements are in place to ensure that there is no conflict of interest between the two organisations as the Trustees have a dual role as members of the Church (some as Trustees) as well as directors of the Charity.

The Trust is governed by the Board of Trustees who are also the directors for Companies Act purposes. The directors meet quarterly unless a special meeting is required.

The Trustees devolve day-to-day operation to their manager who is responsible for maintaining an operations board comprising representatives of the local participating churches and which deal with the routine operating issues. This operations board also meets quarterly or as required.

There are some 40 volunteers overall, including Trustees and manager who give their time to staffing the distribution centre and running the warehouse. The turnover of volunteers is low and there is a waiting list.

It is difficult to quantify the value of the activities carried out by volunteers. However, based on an average of three persons per minimum two-hour session in warehouse and distribution centre twice a week, it can be estimated that well in excess of 600 man-hours per year is given freely by volunteers. As the time involved is greater than this per session plus additional times for special activities such as stock audit and dealing with Christmas bulges in donations, this figure is likely to be a significant underestimate.

Although it is difficult to put a value to this volunteer activity, it is likely that to obtain this level of help the Charity would have to incur additional expenses of about £7,000 per annum, if staff had to be paid at close to the minimum wage rate.

## **Serious Incidents**

No financial fraud, data loss or safeguarding incidents were reported to the Trustees during the accounting period.

## **Property**

The Trust continues to benefit from free accommodation for its warehouse facility from another charitable trust. The lease for the distribution centre, operating from a shop unit in the Market Square owned by the Town Council, which was originally for two years, has been renewed. The rent charged is less than the market rent.

Business rates form a significant part of the Charity's unavoidable outgoings as well as the standing charges for water and sewage. Electricity is billed monthly by the Town Council as landlords from their joint arrangements for the Town Hall.

The Trust is investigating the possible refurbishment of an unused end of the Maltings centre (owned by the Grain House Trust Charity) for its warehouse and possible distribution point, should the numbers of people served fall further and make the standalone distribution centre financially unsustainable. Planning consent for this project was granted in 2017 and a local builder has been identified to carry out the work. A dropped curb and other access arrangements are still being finalised. The Town Hall lease has break points to allow any such move to be facilitated.

## **Risk Management**

The Trustees review the major risks to the Charity and are also responsible for Health and Safety. An induction pack covering operational systems and general H&S advice is given to volunteers. Data protection is monitored by one Trustee and another takes the lead on child and adult protection issues.

Two Trustees act as line manager for the employed member of staff and for management and other issues raised by volunteers that they do not feel confident to discuss with the manager.

The greatest risk identified at the end of the accounting period is the need to generate additional income to match our continuing outgoings.

## **GDPR**

The Trussel Trust produced documentation and guidelines for the use of its web sites, data base and general handling of paper and other records. A Trustee has audited our data holdings using the Trussell Trust guidelines and after minor amendments, Alton Christian Care Limited is believed to be compliant with the law.

## **Responsibilities of the Trustees**

Trustees as directors are required to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of those resources, including income and expenditure, for the financial year.

## **Grants and income**

The Trust is very grateful for the financial donations it has received from several organisations. In addition there have been a substantial number of small cash donations, through collecting tins, standing order or simple cash receipts. It is the policy of the Trust to acknowledge all receipts personally, but that individual donors shall remain anonymous unless publicity is authorised.

As a result of the Charity's fund-raising efforts and the generosity of organisations and individuals, the Foodbank now has sufficient funds to continue in operation for at least another year. The Trustees continue to ensure that some of the funds are held on deposit account in the next financial year to maximise the return to the Trust.

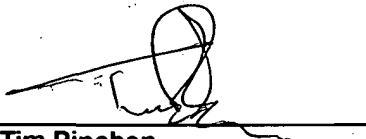
Because of these grants the accounts show a healthy surplus, however some of these monies were donated on the basis that they would be used for capital projects rather than running expenditure. These have not been specifically identified in the accounts as restricted funds on the assumption that they will be spent in the succeeding year for building works.

#### **Trussell Trust Audit**

As part of our agreement with the Trussell Trust we accept a liability to be audited by them. The annual stock take fell just outside this reporting period. However, it may be noted that no issues were found that needed to be reported to Trustees or mentioned in next year's annual report.

It should be noted that food is recorded by weight to one decimal place only and over time reasonable assumptions made as to the weight of boxes and cartons can affect the overall calculations, as can the rounding elements in the weighing process. Steps are taken to check regularly for items becoming out-of-date. Unfortunately, we also receive items that are already opened or out-of-date and these have to be sent for disposal immediately. The value of these items represent a significant element for that category in the accounts.

Approved by all the Trustees on 12/07/18 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Tim Pinchen', written over a horizontal line.

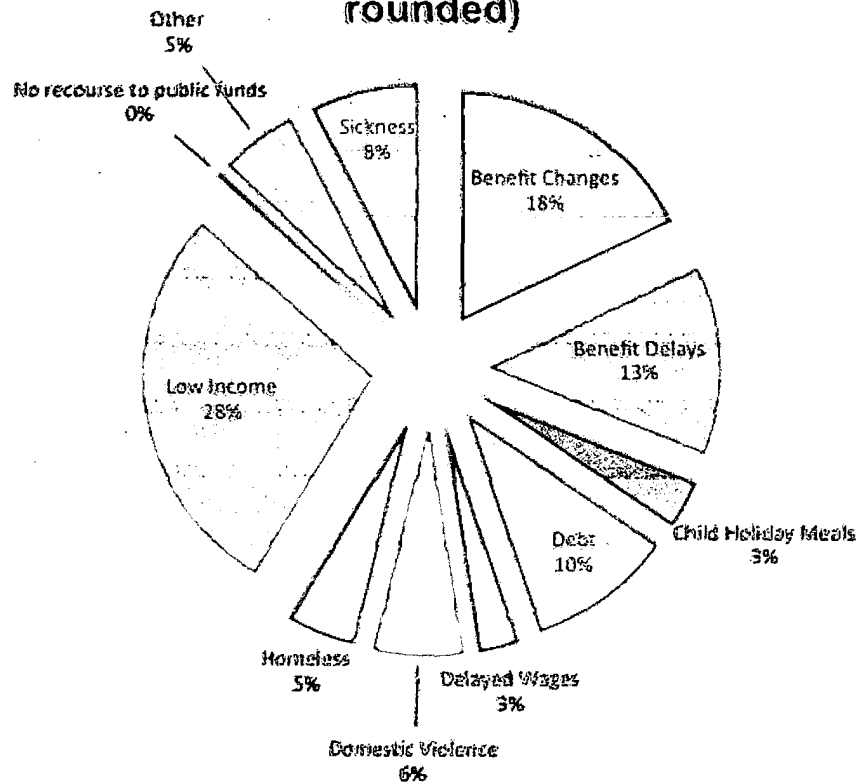
**Tim Pinchen**  
**Chairman**

## Annex one – yearly statistics

Analysis of the distribution of voucher holders in the local area by local Parliamentary Ward.  
1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018

Ward	No. Vouchers fulfilled	Adults	Children	Total
<b>Totals</b>	<b>292</b>	<b>465</b>	<b>408</b>	<b>873</b>
Alton Amery Ward	8	15	11	26
Alton Ashdell Ward	6	10	8	18
Alton Eastbrooke Ward	98	191	169	360
Alton Westbrooke Ward	76	95	57	152
Alton Whitedown Ward	18	26	42	68
Alton Wooteys Ward	20	31	19	50
Binsted and Bentley Ward	1	1	2	3
Bramshott and Liphook Ward	2	2	3	5
Downland Ward	4	8	8	16
Farnham Boume Ward	1	2	0	2
Four Marks and Medstead Ward	14	22	8	30
Froxfield and Steep Ward	3	4	5	9
Headley Ward	1	1	2	3
Holybourne and Froyle Ward	10	17	35	52
Horndean Downs Ward	3	3	12	15
NFA	17	22	8	30
Selborne Ward	1	2	2	4
St. John's Ward	1	2	4	6
Unknown	4	5	1	6
Whitehill Deadwater Ward	3	4	8	12
Whitehill Pinewood Ward	1	2	4	6

**Crisis Types (for 465 Adults  
and 408 children by way of  
292 vouchers - figures  
rounded)**



Size of Family	No. Vouchers fulfilled
Total	292
Couple	17
Family	72
Other	37
Single	101
Single Parent	65

All statistics from the 2016 © Trussell Trust Foodbank Data System (Version 5.0.0p)

**Alton Christian Care Ltd**  
**Statement of Financial Activities**  
**for the year ended 31 March 2018**

		Unrestricted Funds	Restricted Funds	Total Funds 2017-18	Total Funds 2016-17
	Notes	£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>					
Donations	2a	28,706	603	29,309	9,688
Investment Income	2b	25	-	25	122
<b>Incoming resources from charitable activities:</b>					
Donated food stock	3	13,995	-	13,995	13,796
<b>Other incoming resources:</b>					
Gift-aid tax refund	2c	607	-	607	1,003
Compensation		-	-	-	50
<b>Total incoming resources</b>		<u>43,333</u>	<u>603</u>	<u>43,936</u>	<u>24,659</u>
<b>Resources expended</b>					
<b>Costs of generating funds:</b>					
Costs of generating voluntary income	4a	13,103	230	13,333	19,953
<b>Charitable activities:</b>					
Cost of food distributed	4b	13,178	-	13,178	14,792
<b>Governance costs</b>	4c	-	-	-	-
<b>Total resources expended</b>		<u>26,281</u>	<u>230</u>	<u>26,511</u>	<u>34,745</u>
<b>Net incoming/(outgoing) resources before other recognised gains or losses</b>					
	5	17,052	373	17,425	(10,086)
<b>Other recognised gains or losses</b>					
		-	-	-	-
<b>Net movement in funds</b>		17,052	373	17,425	(10,086)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>20,965</u>	<u>425</u>	<u>21,390</u>	<u>31,476</u>
Total funds carried forward		<u>38,017</u>	<u>798</u>	<u>38,815</u>	<u>21,390</u>

**All incoming resources and resources expended derive from continuing activities.**

**Alton Christian Care Ltd**  
**Balance Sheet**  
**as at 31 March 2018**

	Notes	2018 £	£	2017 £
<b>Fixed Assets</b>				
Tangible assets	8	-	-	-
<b>Current Assets</b>				
Stock	9	4,985		4,168
Debtors	10	1,673		1,828
Investment		-		10,233
Cash at bank		32,306		5,173
		<u>38,964</u>		<u>21,402</u>
Creditors: amounts falling due within one year	11a	(149)		(12)
<b>Net Current Assets</b>		<b>38,815</b>		<b>21,390</b>
Creditors: amounts falling due after one year	11b			-
<b>Net Assets</b>			<b>38,815</b>	<b>21,390</b>
<b>Funds of the charity</b>				
Unrestricted funds			38,017	20,965
Restricted funds	12		798	425
<b>Total Funds</b>			<b>38,815</b>	<b>21,390</b>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by all the Trustees on 12/07/18 and signed on its behalf by:

J Easthope  
**Jane Easthope**  
**Treasurer**



## Notes forming part of the Financial Statements for the year ended 31 March 2018

### 1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### (a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

The Trussell Trust's basis of valuation for food stock is adopted. Currently it is £1.68 per kilogram.

#### (b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donors.

#### (c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by the way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Food stock donated for redistribution through the charity is included as incoming resources.

#### (d) Resources expended

Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Charitable expenditure denotes the value of food stock distributed to all beneficiaries.

#### (e) Fixed assets

Fixed assets costing below £1,000 are not capitalised.

### 2(a) Donations

Donors	Unrestricted £	Restricted £	Total £
Alton Methodist Church	500	-	500
Butts Church	541	-	541
Church of The Good Shepherd	1,833	-	1,833
Alton and Local Parishes	500	-	500
Holybourne Lodge	500	-	500
The Truemark Trust	15,000	-	15,000
Other corporate donors	1,938	-	1,938
Private donors	7,894	603	8,497
	<b>28,706</b>	<b>603</b>	<b>29,309</b>

#### (b) Interest received on the £10,000 investment for this accounting year is £25.

### Other incoming resources

- (c) Gift-aid tax refund is accounted for when the donations are received. £2,427 of the donations are gift-aided, resulting in a potential refund of £607.

### 3. Incoming resources from charitable activities

As our main charitable activity is that of food distribution, the donated food stock is valued at Trussell Trust's recommended valuation of £1.68 per kilogram and treated as an incoming resource.

The value of food stock received from 1 April 2017 to 31 March 2018 was 8,330.6 kg X £1.68 per kg = £13,995

### 4. Total Resources expended

(a) Costs of generating voluntary income:	£
Manager's wages and expenses	7,100
Rent (Note x below)	2,705
Rates	1,100
Insurance (Note x)	702
Heating and Lighting	158
Water rates	185
Trussell Trust fees	360
PO Box fees	349
Professional fees	48
Stationery & Postage	61
General expenses (Note y)	165
Non-food purchases (Note z)	400
<b>Total expenses</b>	<b><u>13,333</u></b>

Note x: Rent for the distribution centre was reduced by a VAT rebate of £2,508. However, only £2,197 was refunded by Alton Town Council after a recharge for building insurance of £311 covering the years 2016-17 and 2017-18 (up to April 2018). The rent figure also includes a donation of £225 to Bushy Leaze Children & Family Centre and another of £500 to The Grain House Trust. Both donations were given in appreciation for the use of their respective premises.

Note y: General expenses include the purchase of food totalling £30 taken from restricted funds.

Note z: £400 of Co-operative vouchers were purchased for fuel and £200 of this is taken from funds restricted to this purpose only.

- (b) Charitable activities:  
The value of food stock distributed from 1 April 2017 to 31 March 2018 was 7,843.8 kg X £1.68 per kg = £13,178

The food stock distributed includes a disposal of damaged or out-of-date food of 187 kg (nominal value £314) and a minor stock adjustment during stock take of only 4.6 kg.

- (c) Governance costs:  
Our honorary independent examiner does not charge a fee for her services.

### 5. Net Incoming/Outgoing Resources for the period

This is stated after charging the part-time manager's wages and expenses of £7,100.

No employee received emoluments of more than £10,000 p.a.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

Part-time Manager for warehouse and distribution centre: 0.5

### 6. Trustee Remuneration & Related Party Transactions

No member of the management committee received any remuneration during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**7. Taxation**

As a charity, Alton Christian Care Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**8. Tangible Fixed Assets**

None had been purchased.

**9. Current Assets**

Stock : This is the value of the closing food stock calculated as follows:

Opening food stock as at 1 April 2017	£4,168
<u>Add donated food stock (Note 3)</u>	<u>£13,995</u>
	£18,163
<u>Less distributed food stock (Note 4b)</u>	<u>(£13,178)</u>
Closing food stock as at 31 March 2018	<u>£4,985</u>

<b>10. Debtors:</b>	£	£
Prepayments: Insurance	258	
Professional fees	40	
Trussell Trust fees	<u>90</u>	
		388
Gift-aid tax refund		<u>1,285</u>
Total:		<u>1,673</u>

**11. (a) Creditors: Amounts falling due within one year**

Accruals: Heating and Lighting	£21
Water rates	<u>£128</u>
Total:	<u>£149</u>

**(b) Creditors: Amounts falling due after one year**

Provision for estimated fees for an independent examination: nil this year.

- 12.** This fund comprises of £498 restricted to the purchase of food and £300 restricted to the purchase of fuel.

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the  
trustees/directors/  
members of

ALTON CHRISTIAN CARE LTD

On accounts for the  
period

1<sup>st</sup> April 2017

to

31<sup>st</sup> March 2018

Charity no.:

1151471

Company no.:

08334039

Set out on pages

1 & 2

Respective  
responsibilities of  
trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- ☒ examine the accounts under section 145 of the Charities Act,
- ☒ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- ☒ to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Signed:

*Felicity Brindley*

Date:

2nd July 2018

Name:

Felicity Brindley

Relevant professional  
qualification(s) or body  
(if any):

Address:

Redcot, Gaston Lane

South Warnborough

Hampshire, RG29 1RH

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems (E.g. Accounting records have not been kept in accordance with section 386 of the Companies Act 2006; the accounts do not accord with the accounting records; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanation by any past or present trustee, officer or employee; and in the case of accruals accounts any material inconsistency between the accounts and the trustees' annual report, and in the case of a charitable company with the director's report.)