FOODSHARE
MAIDENHEAD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED**
**31 MARCH 2026**




Providing food for people
who are unable to afford to eat properly
without support

## Financial Statement for the year ended 31 March 2026

## Contents


| | Page |
|---|---|
| Charity information | 3 |
| Trustees' report | 4-7 |
| Statement of Financial Activities | 8 |
| Balance sheet | 9 |
| Notes to the Financial Statements | 10-15 |
| Independent Examiner's Report | 16-17 |

## Trustees' Report for the year ended 31 March 2026

### CHARITY INFORMATION

| | |
|---|---|
| TRUSTEES | Lester Tanner (Chair)<br>Debbie Gee<br>Nigel Cohen (Secretary) |
| REGISTERED NAME | Foodshare |
| REGISTERED OFFICE | Chalk Pit Nursery<br>Chalk Pit Lane<br>Burnham, Bucks<br>SL1 8NH |
| REGISTERED CHARITY NO | 1142868 |
| CONTACT DETAILS | e: info@foodshare.charity<br>w: www.foodshare.charity |
| BANKERS | Unity Trust Bank, Birmingham B1 2JB<br>HSBC, Maidenhead, SL6 1JQ<br>Metro Bank, Slough, SL1 3TA |
| INDEPENDENT EXAMINER | Anna Chapman FCA<br>Chapman Worth Limited<br>Unit 2 The Old Estate Yard<br>High Street, East Hendred<br>OX12 8JY |

## Trustees' Report for the year ended 31 March 2026

The trustees present their report with the Financial Statements of the charity for the year to 31 March 2026. The Financial Statements have been prepared in accordance with the accounting policies set out in note 2 to the Financial Statements and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

### REFERENCE AND ADMINISTRATIVE DETAILS

The Charity was set up by Deed of Trust on 12 July 2011. Its reference and administrative details are set out on page 3.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Charity is a Trust, governed by a Trust Deed dated 12 July 2011.

#### Recruitment and appointment of new trustees

Under the Deed, one third of the trustees must retire by rotation every year and are immediately eligible to be reappointed by the remaining trustees.

#### Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES

#### Objectives and Aims

The principal objectives of the Charity are to promote and protect the physical and mental health and wellbeing of people who are homeless, elderly, living in poverty, who have a drug or alcohol dependency or who are in some other way socially or economically disadvantaged in Berkshire or Buckinghamshire.

**Trustees' Report for the year ended 31 March 2026**

## ACTIVITIES AND ACHIEVEMENTS

We continue to provide food for people who are in poverty or in other forms of physical or mental distress.

During the year, Foodshare's activities were mainly moved into a new sister charitable company, Foodshare CIO. The restructure provides limited liability protection for the charity against potential lease obligations.

## Achievements

The charity continues to fund the provision of food for people who are unable to afford to eat properly. As from the end of this financial year, Foodshare CIO provides food directly to the people we support, with Foodshare providing funding as needed.

During the year, in combination with Foodshare CIO, we supported 1,607 people (including 595 school-age children) from 699 families, providing 131,985 meals.

## Activities

### Food Hall/Food Shop

We run a Food Hall for between 150-250 people each week who are unable to afford to eat properly without support. It is run along the lines of a traditional supermarket to provide dignity for the people we help.

We work closely with Foodshare CIO, our sister charity, who provides heavily subsidised food for the people we help. We provide vouchers covering the subsidised charges to everyone unable to afford to pay anything for their food.

This structure provides the opportunity to get help to people who are unable to afford to eat properly but are too embarrassed to use a foodbank without paying for their food, and achieves a modest revenue from people who can afford the very heavily subsidised rates. It also ensures we protect our limited resources to ensure we have enough food to feed people who cannot afford to pay anything for their food.

### Homeless Support

We provide meals twice a week for between 10-25 people who are homeless, elderly, disadvantaged and disabled.

## Community Meals

We provide meals for between 20-50 people each month from disadvantaged groups who are unable to afford to eat properly working in partnership with other charities who provide primary support to the groups.

## Schools and Child Support

In addition to the food we provide for children included above, we provide food for schools' breakfast clubs, helping to feed around 100 pupils each week during term time. Our Holiday Hunger program provides food for families with school-aged children during the school holidays, when schools are not required to provide food for their pupils. And we run a children's club at the Food Hall for between 10-20 children each week to play whilst their parents select food.

## FINANCIAL REVIEW

The Statement of Financial Activities is set out on page 8 and Balance Sheet on page 9.

### Reserves policy

The Trustees have a policy to retain sufficient reserves to meeting anticipated need for food support. We aim to have sufficient reserves to allow us to buy food for the demand for food we project for the coming six months, in addition to reserves for specific initiatives either planned or being considered.

One such initiative is to fund a new roof and solar panels for the premises used by our sister charity Foodshare CIO. At present, Foodshare CIO cannot afford to heat its building. With a new roof and solar panels, the charity should be able to some level of warmth during the winter and cooling during the summer, to provide a more comfortable experience for the people it serves.

### Reserves

As at 31 March 2026, we had unrestricted general reserves of £33,819 (2025: £32,332), unrestricted designated reserves of £120,000 (2025: £131,607), and restricted reserves of £nil (2025: £87), making a total of £153,819 (2025: £164,026).

## Trustees' Report for the year ended 31 March 2026

### RISK ASSESSMENT

The Trustees have carried out a risk assessment during the year and are satisfied that the systems are in place commensurate to the level of risks.

There are two major risks which the Trustees have identified.

We do not receive regular financial support from any organisation or government body. We continually review our finances. We avoid high profile or aggressive fund raising activities, seeking instead a large numbers of small donors to protect us against over-dependence on a single source of income.

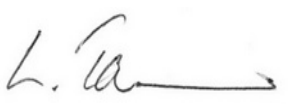
It is difficult to evaluate the degree of poverty of everyone we help. We take great care to establish that people we help are in need of help, either by gaining first hand knowledge of their circumstances, or by working with local charities and government bodies who have first hand knowledge of people requesting help. Our primary control is to work with around 60 different organisations who refer people to us for help. Each organisation has direct contact with the everyone they refer to us, and are best place to judge their needs. We occasionally provide food directly to people in cases of immediate need, where we assess there is not enough time for the request through to be processed through the normal channels.

### VALUES-BASED CHARITY

We are a values based charity. That means we based our activities on explicit values. Our values have been developed with input from our entire base of volunteers, recipients and Trustees. Our values are listed on our website.

Our defining ethos is that we treat everyone with whom we engage with unconditional respect, kindness and compassion.

Approved by order of the board of trustees on 10 May 2026 and signed on its behalf by:



Lester Tanner
Chair

## Statement of Financial Activities for the year ended 31 March 2026

| | Notes | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds 2026 | Total Funds 2025 |
|---|---|---|---|---|---|---|
| | | £ | £ | £ | £ | £ |
| **Incoming resources** | | | | | | |
| *Income and endowments from:* | | | | | | |
| Donations and Legacies | 3 | 173,088 | - | - | 173,088 | 237,525 |
| Other trading activities | 3 | 4,676 | - | - | 4,676 | 9,492 |
| Interest | 3 | 1,001 | - | - | 1,001 | 5,950 |
| | | 178,765 | - | - | 178,765 | 252,967 |
| **Resources expended** | | | | | | |
| *Expenditure on charitable activities* | | | | | | |
| Charitable Activities | 4 | 34,027 | 152,313 | 142 | 186,482 | 1,071,116 |
| Other trading activities | 4 | 1,245 | - | - | 1,245 | 3,752 |
| Governance | 6 | 94 | - | - | 94 | 35 |
| Support Costs | 6 | 1,151 | - | - | 1,151 | 3,483 |
| | | 36,517 | 152,313 | 142 | 188,972 | 1,078,386 |
| **Net Movement in Funds** | | **142,248** | **(152,313)** | **(142)** | **(10,207)** | **(825,419)** |
| **Reconciliation of Funds** | | | | | | |
| Total Funds Brought Forward | | 32,332 | 131,607 | 87 | 164,026 | 989,445 |
| Net Movement in Funds | | 142,248 | (152,313) | (142) | (10,207) | (825,419) |
| Reserve Transfers | | (140,761) | 140,706 | 55 | - | - |
| **Total Funds Carried Forward** | | **33,819** | **120,000** | **-** | **153,819** | **164,026** |

The notes on pages 10 to 15 form part of these Financial Statements.

## Balance Sheet as at 31 March 2026

| | Note | Unrestricted £ | Designated £ | Restricted £ | Total Funds 2026 £ | Total Funds 2025 £ |
|---|---|---|---|---|---|---|
| **Current Assets** | | | | | | |
| Debtors | 9 | - | - | - | - | 836 |
| Cash at Bank | | 36,919 | 120,000 | 0.00 | 156,919 | 163,990 |
| ***Total current assets*** | | 36,919 | 120,000 | - | 156,919 | 164,826 |
| **Creditors: Amounts Falling Due Within One Year** | 10 | (3,100) | - | - | (3,100) | (800) |
| ***Total net assets*** | | 33,819 | 120,000 | - | 153,819 | 164,026 |
| **Funds of the Charity** | | | | | | |
| Reserves | 11 | 33,819 | 120,000 | - | 153,819 | 164,026 |

The notes on pages 10 to 15 form part of these Financial Statements.

The Financial Statements were approved by the Trustees on 10 May 2026.

Lester Tanner
Chair

Nigel Cohen
Trustee

## Notes to the Financial Statements for the year ended 31 March 2026

### 1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial Statements. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and with the Charities Act 2011. The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The Financial Statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1.

### 2. ACCOUNTING POLICIES

The Financial Statements present a true and fair view, and the accounting policies adopted are those outlined below.

#### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### Restricted funds

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the Financial Statements.

## 3. ANALYSIS OF INCOME

Income for the year comprised:

| | Unrestricted | Designated | Restricted | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Donations | 173,088 | - | - | 173,088 | 237,525 |
| Other Trading Activities | 4,676 | - | - | 4,676 | 9,492 |
| Interest | 1,001 | - | - | 1,001 | 5,950 |
| **Total income** | **178,765** | **-** | **-** | **178,765** | **252,967** |

## 4. CHARITABLE EXPENDITURE

| | Unrestricted | Designated | Restricted | Totals 2026 | Totals 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Direct Charitable Outgoings** | | | | | |
| *Charitable activities* | | | | | |
| Food Support (incl schools) | 34,027 | 152,313 | 55 | 186,395 | 1,070,741 |
| Homeless Support | - | - | 87 | 87 | 375 |
| | 34,027 | 152,313 | 142 | 186,482 | 1,071,116 |
| *Other trading activities* | | | | | |
| Food shop | 1,245 | - | - | 1,245 | 3,752 |
| | **35,272** | **152,313** | **142** | **187,727** | **1,074,868** |

During the year, the charity made grants of £152,313 (2025: £901,359) to Foodshare CIO, our sister charity, to buy a long leasehold (in 2025) and refurbish it (in both years) from where Foodshare CIO carries out its activities. As at the year end, the Trustees of Foodshare were the same as the Trustees of Foodshare CIO.

## 5. ANALYSIS OF CHARITABLE EXPENDITURE

| | Unrestricted | Designated | Restricted | Totals 2026 | Totals 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Charitable activities** | | | | | |
| Non-Perishable Food | 3,475 | - | - | 3,475 | 24,788 |
| Fruit and Vegetables | 1,399 | - | - | 1,399 | 4,555 |
| Food Vouchers | 20,860 | - | - | 20,860 | 3,535 |
| Equipment | 357 | - | - | 357 | 4,435 |
| Electricity | 6,189 | - | - | 6,189 | 9,166 |
| Personal Care Items | - | - | - | - | 1,253 |
| Payroll Costs | - | - | - | - | 1,350 |
| Computer Expenses | 859 | - | - | 859 | 1,823 |
| Telephone | 649 | - | - | 649 | 710 |
| Printing, Postage and Stationery | 239 | - | - | 239 | 217 |
| | 34,027 | - | - | 34,027 | 51,832 |
| **Grants** | | | | | |
| Foodshare CIO | - | 152,313 | - | 152,313 | 901,359 |
| Burnham Care & Share | - | - | 55 | 55 | 117,550 |
| Brett Foundation (Homelessness) | - | - | 87 | 87 | 375 |
| | - | 152,313 | 142 | 152,455 | 1,019,284 |
| **Total Charitable Activities** | **34,027** | **152,313** | **142** | **186,482** | **1,071,116** |
| **Other trading activities** | | | | | |
| Food | 995 | - | - | 995 | 2,889 |
| Fruit and Vegetables | - | - | - | - | 417 |
| Equipment | 10 | - | - | 10 | - |
| Credit Card Charges | 240 | - | - | 240 | 446 |
| **Total Other Trading Activities** | **1,245** | **-** | **-** | **1,245** | **3,752** |

## 6. SUPPORT AND GOVERNANCE COSTS

Support and governance costs for the year comprised:

| | Unrestricted | Designated | Restricted | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| *Governance* | £ | £ | £ | £ | £ |
| Statutory fees | 94 | - | - | 94 | 35 |
| | **94** | **-** | **-** | **94** | **35** |

| | | | | | |
|---|---|---|---|---|---|
| *Support costs* | £ | £ | £ | £ | £ |
| Interest, Bank and Credit Card Charg | 191 | - | - | 191 | 388 |
| Accountant's Review | 960 | - | - | 960 | 960 |
| Book-keeping and Accounting | - | - | - | - | 518 |
| Legal and Professional | - | - | - | - | 28 |
| Insurance | - | - | - | - | 1,589 |
| | **1,151** | **-** | **-** | **1,151** | **3,483** |

## 7. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

| | Unrestricted | Designated | Restricted | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Accountants Fees** | | | | | |
| Fee for the Independent Examination of the Accounts | 960 | - | - | 960 | 960 |
| Book-keeping Services | - | - | - | - | 518 |
| | 960 | - | - | 960 | 1,478 |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 (2025: £nil).

Digital Glacier provided maintenance and support services of the charity's computer system that manages food distribution. Last year, the company also upgraded the system. The company is one in which our trustee Nigel Cohen's daughter has an interest.

During the year, the charity paid maintenance fees of £600 (2025: £1,280) to the company, which was charged at a 50% discount on its normal rates. Nigel Cohen was not involved in any of the discussions with the company about the decision about whether to use the charity or about the rates charged and obtains no personal benefit from this contract.

## 9 DEBTORS AND PREPAYMENTS

| | Unrestricted | Designated | Restricted | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | | | | £ | £ |
| Gift Aid | - | | | - | 836 |
| | - | - | - | - | 836 |

## 10. CREDITORS AND ACCRUALS

| | Unrestricted | Designated | Restricted | Total 2026 | Total 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Accruals and Deferred Income | 3,100 | - | - | 3,100 | 800 |
| | 3,100 | - | - | 3,100 | 800 |

## Notes to the Financial Statements for the year ended 31 March 2026

### 11. RESERVES

| | Unrestricted | Designated | Restricted | Total 2026 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Total funds brought forward | 32,332 | 131,607 | 87 | 164,026 |
| Net Movement in Funds | 142,248 | (152,313) | (142) | (10,207) |
| Reserve Transfers | (140,761) | 140,706 | 55 | - |
| **Total funds carried forward** | **33,819** | **120,000** | **-** | **153,819** |

Designated Funds relate to funds designated by the Trustees for a new roof and solar panels at No.9 Reform Road, the premises run by Foodshare CIO in providing food support for people in need.

## Independent Examiner's Report for the year ended 31 March 2026

I report on the Trustees' Report, Financial Statements and Notes of the Trust for the year ended 31st. March 2026 as set out on pages 8 - 15.

### Respective responsibilities of Trustees and Independent Examiner

The charity's Trustees are responsible for preparing the Financial Statements. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the Financial Statements under section 145 of the 2011 Charities Act
- Follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b) of the 2011 Charities Act and
- state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination was carried out in accordance with the 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 Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements 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 Financial Statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

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

(i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(ii) the Financial Statements do not accord with those records; or

(iii) the Financial Statements do not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Financial Statements and Reports) Regulations 2008 other than any requirement that the Financial Statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

12 May 2026