Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 December 2025

Charity number 1153791

Serving Canterbury, Whitstable, Herne Bay and villages

_x000D_ Restricted

Canterbury Food Bank CIO

Annual report and accounts
For the year ended 31 December 2025

Contents

	Page
Charity Information	1
Report of the Trustees	2 - 8
Key Supporters	9
Independent Examiner's report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 26

_x000D_ Restricted

Canterbury Food Bank CIO

Charity Information
For the year ended 31 December 2025

Charity number	1153791		
Trustees	Martin Ward	Former Chairman	(Resigned 29 January 2026)
	David Holt	Chairman	
	Penny Nicholls	Vice- Chairman	
	Alun Edwards FCA DChA	Treasurer	
	Louisa-Jane Evans		(Resigned 3 April 2026)
	Francesca Milne		(Appointed 28 May 2026)
	Morounkeji Moses		
	Adam Ratcliffe		
	Ian Riddell		
	Peter Taylor-Gooby		
	Sarah Wren		(Appointed 28 May 2026)
Senior management	Angela Gardiner	Operations director	
	Stuart Jaenicke	Accounts manager	(Until 9 March 2026)
	Susan Roberts	Accounts manager	(From 9 March 2026)
	Liam Waghorn	Warehouse manager	
Registered office	Unit 29 Joseph Wilson Industrial Estate Millstrood Road Whitstable Kent CT5 3PS		
Independent examiner	Matt Jones ACA Burgess Hodgson Audit Limited 27 New Dover Road Canterbury Kent CT1 3DN		
Bankers	HSBC UK Bank plc 9 Rose Lane Canterbury Kent CT1 2JP		
Solicitors	Furley Page LLP 39 St Margaret's Street Canterbury Kent CT1 2TX		

Report of the trustees
For the year ended 31 December 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2025. Comparative information is provided for the year ended 31 December 2024.

The financial statements comply with the Charities Act 2011, the charity's constitution, and the 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 issued in October 2019 ('the SORP').

Objectives and activities

The objects of the Canterbury Food Bank CIO as set out in its constitution and most recently amended on 2 April 2025 to become the prevention or relief from poverty or financial hardship in the Canterbury City Council district (as defined at the date of this constitution) in particular but not exclusively by:

i) The provision of emergency food parcels together with other related supplies, along with items, services and facilities connected with the preparation and serving of emergency food supplies to individuals and family groups in financial crisis;

ii) To provide financial support with domestic energy costs for those individuals and families in need; and

iii) To campaign on issues to prevent or relieve poverty that include, but are not limited to, initiating and running projects solely, or contributing to, or cooperating with, charities, other organisations, and the media.

In setting the objectives and activities of the charity the trustees have read and considered the guidance on public benefit published by the Charity Commission for England and Wales.

The charity seeks to achieve its objectives through the operation of a food bank that serves Canterbury, Whitstable, Herne Bay and the surrounding villages from our base on the Joseph Wilson Industrial Estate in Whitstable. This involves the following:

- Maintaining contact with churches, supermarkets and other organisations to service locations at which food and other products can be donated.
- Collecting donations from those locations, sorting them to ensure that all are in date and storing them in our warehouse facility.
- Packing food in parcels of appropriate calorific and nutritional value awaiting distribution to those in need.
- Maintaining communications with various agencies in the Canterbury City Council District in order to make available food parcels to those experiencing financial crisis and who are engaging with an approved agency's client development programme.
- Changing the food distribution systems to enable food parcels to be delivered to those individuals and families experiencing financial crisis who are referred to the charity by an agency or support group with which they engage, as well as those who contact the charity directly.
- Providing fuel vouchers for those struggling to meet the cost of domestic energy bills;
- Signposting individuals in need to agencies that can provide help and assistance.
- Distributing to other organisations items donated that do not meet the dietary criteria for inclusion in the food parcels and which cannot otherwise be used in the charity's operations.

Our activities also include the need to engage with our supporters to raise the finances needed to maintain our operations. We are fortunate to receive the support of many in our community and we are grateful for every donation received regardless of the amount. As demand for our services increases however, increasingly we approach county and city authorities and independent sources of funding, seeking grants to support our increased operational costs. Further details of the key supporters of the charity are shown on page 9.

Achievements and performance

As predicted in last year's report 2025 saw a further increase in demand for the charity's services with over 15,000 adult and children's food parcels being distributed, a new record for the charity. The cost of living crisis continues to be a challenging environment for the charity to operate in and we hope that the Government's renewed focus on the issues involved have a lasting, positive effect.

As we have noted in previous reports the cost of living crisis has also had implications for the charity's cost base, as despite the generosity of those donating food and other products to the charity for redistribution increasingly we are having to supplement this by purchasing goods ourselves to meet the increasing level of demand. Additionally the costs of running our warehouse have increased due to rising energy costs, although the initial cost of doing so has been met by support from the National Lottery and others. The charity has benefitted significantly over recent years through the support of Canterbury City Council and funds provided from Housing Support, but such levels of support are unlikely to continue at such a level given the pressures on public finances. The trustees expect that these difficult financial conditions look set to continue for the foreseeable future.

We are extremely proud of the way our staff and volunteers continue to rise to this challenges we face in continuing to provide assistance to those in need seeking our help. Doing so has involved the following:

- Maintaining strong links with supermarkets, churches, schools and other organisations that has enabled the charity to operate over 80 donated food collection points across the district, collecting well in excess of 200,000 donated items of food and other groceries for distribution during the period.
- Maintaining contact with over 175 approved agencies and support groups in the Canterbury City Council district with whom the charity partners to support those in financial crisis.
- Managing a team of around 200 volunteers who provided in excess of 20,000 hours of their time during the period.

We continue to ensure that the contents of each food parcel we provide is designed to provide nutritional and calorific content which is suitable for the recipient, based on guidance we have received from an experienced dietician. Each adult food parcel that we provided during the period had an approximate value of £33.

With our focus on providing food and other basic supplies to those in need we recognise that many of those who seek our help also have additional needs which we are unable to meet. To help address this we have again maintained our signposting provision during the period, with a team of 4 employees who can provide guidance on alternative sources of assistance to those in need. In the face of increasing demand we continue to expand the services we provide, and whilst our collaboration with CAB Canterbury to fund a benefits adviser has now ended our team is now able to help our clients identify potential additional benefits that they may be entitled to.

The increasing demand for the charity's services is best shown by the number of meals that have been distributed to those in need.

	2025	2024	2023
Number of food parcels distributed, excluding bonus parcels	13,975	14,644	14,625
Number of meals provided	125,775	131,796	131,625

Sadly since the end of the period the effects of the cost of living crisis continue to be felt, with demand for our services in 2026 remaining high, whilst at the same time our ability to raise financial support for the charity remains challenging . This does not surprise use given the financial pressures faced by those that support us. Fortunately the charity is well-placed to cope with this despite the deficits incurred in 2024 and 2025, as set out below in the financial review section of this report. We will continue to seek to help all those in need which approach us for assistance, whilst acknowledging that doing will place further demands on our staff and volunteers and increased pressure on our resources.

The trustees and senior management team have continued to work on developing a strategic plan for the charity that covers the period through to 31 December 2026, setting out a series of aims for the charity as it faces up to changing levels of demand and the need to maintain high standards of service delivery whilst remaining financially secure. This may see the charity expand the range of services the charity seeks to provide and involve entering into closer working relationships with other organisations with similar objectives to our own. Throughout this period of change we also recognise the need to consider the needs of all our stakeholders, including our staff and volunteers, and to become a greener organisation.

Financial review

In previous years we have noted how fortunate the charity has been in continuing to receive support, both financially and through the donation of goods for distribution, that has enable us to continue to operate without fear of running into financial difficulty. This support has ensured that the charity remains on a stable footing and that the charity continues to be able to deliver its much needed services to those in need. As already indicated we expect demand to continue to increase, and our healthy financial position will enable to continue to meet the challenges that we face. No issues have been identified by the trustees that could indicate that the charity is not a going concern.

Total incoming resources for the year amounted to £371,908, an decrease of 8% when compared to the restated prior year figure of £404,098. This figure includes an amount of £36,678 being the trustees' estimate of the value of goods donated to the charity for distribution to those in need and which comprises a significant proportion of our income. We have taken the opportunity to revisit how we calculate this figure this year, which may have impacted on the decrease in income. The value of cash donations received though has fallen slightly and in an event to reverse this trend we are expanding the range of fundraising activities we undertake and are also partnering with an external consultant to improve the amount we are able to generate from grants and our larger supporters.

Total expenses for the period amounted to £456,935, a decrease of 2% when compared to the prior period figure of £467,422 but this too will have been impacted on how we calculate the value of goods donated to the charity. Much of cost incurred relates to the cost of acquiring groceries and other household items for distribution, where due to the level of demand we have had to buy-in goods at a higher cost than before due to inflationary pressures. Another key area where costs remain high is payroll, but without having to expand our staffing levels further this year this cost remains stable. The total payroll cost for the year amounted to £199,057, only a fraction more than the prior year figure. The charity remains an equal opportunities and living wage employer. The charity also continues to benefit from the army of volunteers that are vital in maintaining the charity's activities, the benefit of which is not reflected in the accounts in line with current accounting practice.

Overall the charity's deficit for the period amounted to £85,026 compared to the prior year deficit of £63,324. Whilst this is disappointing we understand why this has arisen and the charity remains well placed to meet its future challenges. The trustees are not complacent however and are seeking new ways to raise funds to ensure that our financial position does not erode further. The deficit for the year has seen the charity's total funds decrease to £936,027 from the prior period figure of £1,021,053.

The charity's reserves policy is reflected in the approach taken with setting aside designated funds that reflect both planned future expenditure that has been agreed upon in principle by the trustees, and the need to hold reserves that preserve the financial security of the charity. The charity's policy is to recognise designated funds that reflect the trustees' estimate of 6 months' payroll costs, lease obligations and other overheads that should ensure that the charity remains able to meet its obligations to staff and creditors as they fall due for payment. A designated fund has been recognised to reflect the value of unrestricted fixed assets that we own, including the parking spaces that were acquired during the year, and a contingency fund has also been recognised to reflect the additional risks that arise from owing property.

The charity also has a number of restricted funds, details of which are disclosed in note 14 of the accounts.

Having adjusted for restricted and designated funds the charity's general unrestricted funds at 31 December 2025 amounted to £354,877 (2024: £230,975), of which an amount of £305,150 is reflected by liquid assets and are considered to be the free reserves held by the charity (2024: £193,433).

Structure, governance and management

Canterbury Food Bank CIO is a charitable incorporated organisation, registered with Charity Commission for England and Wales. It is governed by its constitution, which sets out the charitable objectives of the charity and the powers of the trustees to achieve those objectives.

The charity is governed by its trustees, details of which are set out on page 1 of this annual report. The trustees set the strategic direction and policy of the charity, and meet on a monthly basis to review the performance of the charity and determine future direction.

New trustees are recruited from the local community served by the charity and appointed by a resolution of the board of trustees in accordance with the terms of the charity's constitution. As part of the application process prospective trustees are provided with a copy of the charity's constitution, an explanation of what it means to be a charity trustee, both generally and in the context of the activities of the Food Banks, and what qualities, qualifications and commitment are expected from trustees.

Shortly after the end of the year we said farewell to our Chairman Martin Ward who led the charity through its most challenging period on record and managed to see it emerge stronger than ever before. His counsel will be missed by all. He has been replaced by David Holt with Penny Nicholls acting as vice-chair, who will lead the charity through the next stage of its development. Louisa-Jane Evans has also decided to stand down as a trustee, but recent appointments have been made in the form of Francesca Milne and Sarah Wren that help to strengthen the board.

Day to day management of the charity is delegated to the senior management team, headed by operations director Angela Gardiner. Together they oversee the operations of the charity, supported by a small team of core staff. At the heart of the charity's operation is a team of volunteers who generously supply their time, knowledge and enthusiasm to support the work of the charity, expressed in long hours being spent delivering the charity's objectives, assisting with administrative tasks and other areas of service. Without their assistance the charity would not be able to meet its core objective of supporting the local community in Canterbury, Whitstable, Herne Bay and the surrounding villages, and the trustees are extremely grateful for their support and generosity.

During the year the trustees identified an issue involving the management of the charity's finances. The issue was identified through the charity's own governance processes and was addressed promptly following its discovery, with appropriate remedial action taken. It is thought that no significant loss was incurred by the charity as a result of this issue. The trustees have reviewed and enhanced the charity's financial controls and are satisfied that suitable safeguards are in place, and are satisfied that the issue has been addressed.

Reference and administrative details

Reference and administrative details are shown on page 1 of this annual report.

Future plans

As reported above we plan to expand the services we are able to offer by providing guidance on benefits, to address an increasing need to not just supply emergency food parcels but to help address the cause of poverty that we see. The charity will continue to work with other organisations locally to seek ways by which we can help to alleviate the poverty that we see in our district.

The trustees will continue to seek new ways of increasing the financial support we receive, necessary to ensure that we remain financially stable. This will be achieved through strengthening our links with those bodies that already support us, reaching out to those bodies willing to support organisations such as ours through grant funding and by increasing the amount of community fundraising we undertake.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of trustees at a meeting held on 30 September 2026.

David Holt

David Holt
Chairman

Key supporters
For the year ended 31 December 2025

The trustees, staff and volunteers who make up the operating personnel of the charity are deeply indebted to the many individuals and organisations who have so generously given to the charity in the form of food and financial support. Without these valuable contributions the charity would not have been able to support so many individuals in need in Canterbury, Whitstable, Herne Bay and the surrounding villages. We are grateful for every donation we receive, regardless of the amount.

Special thanks go the following organisations for their support during the year:

Canterbury City Council
National Lottery Community Fund
Brachers Charitable Trust
Community of the Presentations Trust
Enterprise Cars
Fordwich United Charities
Hampton Inn
Hardy Family Foundation
Kent Community Foundation
Morrisons
National Funding Donate
Neighbourly Foundation
Rotary Clubs of Canterbury, Herne Bay and Chestfield
Sainsburys
St Bartholomew's Church, Waltham
Streynsham Trust
Swire Trust
TDM Recruitment
Tesco's
The City Church

We are also grateful to those who have given their time to undertake sponsored events to raise funds for the charity or who have organised fundraising events. Every penny raised is used to help those in need in our community.

Canterbury Food Bank CIO

Independent Examiner's Report to the trustees of Canterbury Food Bank CIO

I report on the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees 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(2) of the Charities Act 2011 (the 2011 Act) and than an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by a 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 the seeking of explanations from you as 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

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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (b) to prepare accounts which accord with the accounting records and to comply with the accounting records of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matthew Jones
Matt Jones ACA
Burgess Hodgson Audit Limited
27 New Dover Road
Canterbury
Kent
CT1 3DN

Date: ###

Canterbury Food Bank CIO

Statement of Financial Activities
For the year ended 31 December 2025

	Note	General fund 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	As restated Total funds 2024 £
Incoming resources						
Donations and legacies	4	**317,530**	**-**	**35,000**	**352,530**	381,787
Investment income	5	**15,336**	**-**	**-**	**15,336**	22,311
Other incoming resources	6	**4,043**	**-**	**-**	**4,043**	-
		336,908	**-**	**35,000**	**371,908**	404,098
Resources expended						
Raising funds	7	**1,652**	**-**	**-**	**1,652**	2,550
Charitable activities	8	**175,897**	**261,822**	**17,564**	**455,282**	464,872
		177,549	**261,822**	**17,564**	**456,935**	467,422
Net income		**159,360**	**(261,822)**	**17,436**	**(85,026)**	(63,324)
Transfers between funds		**(35,458)**	**35,458**	**-**	**-**	-
Net movement in funds		**123,902**	**(226,364)**	**17,436**	**(85,026)**	(63,324)
Total funds brought forward		**230,975**	**765,774**	**24,304**	**1,021,053**	1,084,377
Total funds carried forward		**354,877**	**539,410**	**41,740**	**936,027**	1,021,053

Canterbury Food Bank CIO

Balance sheet
as at 31 December 2025

	Note	General fund 2025	Designated funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£	£
Fixed assets						
Tangible fixed assets	11	**35,355**	**345,932**	**27,487**	**408,774**	374,001
Current assets						
Stock		**6,849**	**-**	**-**	**6,849**	6,849
Debtors and prepayments	12	**11,104**	**-**	**-**	**11,104**	8,370
Cash at bank and in hand		**305,150**	**193,478**	**14,253**	**512,881**	639,475
		323,103	**193,478**	**14,253**	**530,834**	654,694
Creditors: Amounts falling due within one year						
Creditors and accruals	13	**3,581**	**-**	**-**	**3,581**	7,642
		3,581	**-**	**-**	**3,581**	7,642
Net current assets		**319,522**	**193,478**	**14,253**	**527,253**	647,052
Net assets		**354,877**	**539,410**	**41,740**	**936,027**	1,021,053
Represented by:						
Unrestricted funds	14	**354,877**	**539,410**	**-**	**894,287**	996,749
Restricted funds	14	**-**	**-**	**41,740**	**41,740**	24,304
Total funds		**354,877**	**539,410**	**41,740**	**936,027**	1,021,053

The financial statements were approved and adopted by the trustees at a meeting held on 30 September 2026.

Signed

David Holt

Alun Edwards

David Holt
Chairman

Alun Edwards
Treasurer

Canterbury Food Bank CIO

Statement of Cash Flows
For the year ended 31 December 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income for the year	**(85,026)**	(63,324)
Depreciation	**25,363**	25,879
Interest receivable	**(15,336)**	(22,312)
(Increase)/decrease in stocks	**-**	5,780
(Increase)/decrease in debtors	**(2,733)**	72,598
Increase/(decrease) in creditors	**(4,062)**	418
Net cash provided by operating activities	**(81,793)**	19,039
Cash flows from investing activities		
Interest received	**15,336**	22,312
Purchase of property, plant and equipment	**(60,136)**	(325,357)
Net cash used in investing activities	**(44,800)**	(303,045)
Change in cash and cash equivalents in the year	**(126,594)**	(284,006)
Cash and cash equivalents at the beginning of the year	**639,475**	923,481
Cash and cash equivalents at the end of the year	**512,881**	639,475
Analysis of cash and cash equivalents		
Cash at bank and in hand	**512,881**	639,475

The charity has no debt, and accordingly an Analysis of the Changes in Net Debt is not presented.

Notes to the accounts
For the year ended 31 December 2025

1 Accounting policies

Current period information is provided for the year to 31 December 2025. Comparative information is provided for the year ended 31 December 2024.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the 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 (issued in October 2019)(the SORP), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Canterbury Food Bank CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy notes.

b) Going concern

Having considered the charity's financial position and forecast future results the trustees are satisfied that the charity is a going concern, and the financial statements have been prepared on this basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised using the performance model when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken at the earlier of the date on which either the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the estate that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Donated goods and services

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

In accordance with the SORP the value of general volunteer time is not recognised in the financial statements. Further information regarding the contribution of volunteers in the running of the charity's operations in included in the Trustees' Annual Report.

On receipt, donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain goods of equivalent economic benefit on the open market, with a corresponding amount recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of generating grant income and other donations.
- Expenditure on charitable activities includes the costs of operating the food bank and associated administrative costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Operating leases

Rentals payable in respect of operating leases are charged on a straight line basis over the period of the lease.

j) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and depreciated over their estimated useful economic lives on a straight line basis as follows:

- Motor vehicles 20%
- Equipment 20%
- Leasehold improvements Over the lease term

Freehold property is not subject to depreciation as any charge would be considered immaterial.

k) Stock

Stock is included at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

l) Financial instruments

The trust only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

m) Pension costs

The charity contributes to a defined contribution pension scheme for employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

2 Legal status of the trust

Canterbury Food Bank CIO is a Charitable Incorporated Organisation and has no share capital. The registered office of the charity is Unit 29, Joseph Wilson Industrial Estate, Millstrood Road, Whitstable, Kent CT5 3PS.

3 Comparative financial information

The full Statement of Financial Activities for the year ended 31 December 2024 is as follows:

	As restated			
	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Incoming resources				
Donations and legacies	377,977	-	3,810	381,787
Investment income	22,178	133	-	22,311
	400,155	133	3,810	404,098
Resources expended				
Raising funds	2,550	-	-	2,550
Charitable activities	364,646	48,194	52,032	464,872
	367,196	48,194	52,032	467,422
Net income	32,959	(48,061)	(48,222)	(63,324)
Transfers between funds	(77,035)	77,035	-	-
Net movement in funds	(44,076)	28,974	(48,222)	(63,324)
Total funds brought forward	275,051	736,800	72,526	1,084,377
Total funds carried forward	230,975	765,774	24,304	1,021,053

3 Comparative financial information (continued)

The comparative balance sheet as at 31 December 2024 is as follows:

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets				
Tangible fixed assets	29,955	320,655	23,391	374,001
Current assets				
Stock	6,849	-	-	6,849
Debtors and prepayments	8,370	-	-	8,370
Cash at bank and in hand	193,443	445,119	913	639,475
	208,662	445,119	913	654,694
Creditors: Amounts falling due within one year				
Creditors and accruals	7,642	-	-	7,642
	7,642	-	-	7,642
Net current assets	201,020	445,119	913	647,052
Net assets	230,975	765,774	24,304	1,021,053
Represented by:				
Unrestricted funds	230,975	765,774	-	996,749
Restricted funds	-	-	24,304	24,304
Total funds	230,975	765,774	24,304	1,021,053

4 Income from donations and legacies

	General fund	Designated funds	Restricted funds	Total funds	As restated Total funds
	2025	**2025**	**2025**	**2025**	2024
	£	£	£	£	£
Cash donations receivable	**280,852**	**-**	**35,000**	**315,852**	334,451
Legacies receivable	**-**	**-**	**-**	**-**	-
Donated goods	**36,678**	**-**	**-**	**36,678**	46,810
Income from activities for generating funds and collections	**-**	**-**	**-**	**-**	526
	317,530	**-**	**35,000**	**352,530**	381,787

Comparative figures:

	As restated			
	General fund	*Designated funds*	*Restricted funds*	*Total funds*
	2024	*2024*	*2024*	*2024*
	£	*£*	*£*	*£*
Cash donations receivable	*330,641*	*-*	*3,810*	*334,451*
Legacies receivable	*-*	*-*	*-*	*-*
Donated goods	*46,810*	*-*	*-*	*46,810*
Income from activities for generating funds and collections	*526*	*-*	*-*	*526*
	377,977	*-*	*3,810*	*381,787*

The charity benefits greatly form the involvement and enthusiastic support of its many volunteers, without whom the charity would be unable to operate, further details of which are included in the trustees' report. In accordance with the SORP the economic contribution of general volunteers is not recognised in the accounts.

Prior year adjustment

In the current year the charity has revisited the method by which it estimates the value of donated goods having identified a flaw in the method previously used. This has reduced the amount shown in the 2024 results for donated goods by £309,246 with a corresponding adjustment to the value of groceries and other stock items recognised within the cost of charitable activities. There is no overall impact on the deficit incurred for the year ended 31 December 2024 nor on the charity's reserves.

5 Investment income

	General fund 2025	Designated funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£	£
Bank interest receivable	**15,336**	**-**	**-**	**15,336**	22,311

Comparative figures:

	General fund 2024	*Designated funds 2024*	*Restricted funds 2024*	*Total funds 2024*
	£	*£*	*£*	*£*
Bank interest receivable	*22,178*	*133*	*-*	*22,311*

6 Other incoming resources

	General fund 2025	Designated funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£	£
Profit on disposal of fixed assets	**4,043**	**-**	**-**	**4,043**	-

There were no other incoming resources in the prior year.

7 Costs of activities for raising funds

	General fund 2025	Designated funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£	£
Other fund raising costs	**1,652**	**-**	**-**	**1,652**	2,550
	1,652	**-**	**-**	**1,652**	2,550

In the prior period all expenditure to the general fund.

8 Costs of charitable activities

	General fund	Designated funds	Restricted funds	Total funds	As restated Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Groceries and other stock items	**35,878**	**113,399**	**-**	**149,277**	143,398
Packaging	**0**	**2,549**	**-**	**2,549**	3,157
Leaflets, promotion and clothing	**515**	**1,315**	**-**	**1,830**	1,577
Property costs	**0**	**16,624**	**-**	**16,624**	27,236
Wages and salaries	**97,439**	**94,954**	**6,664**	**199,057**	196,795
Other personnel costs	**8,923**	**-**	**-**	**8,923**	8,372
Telephone	**(0)**	**4,017**	**-**	**4,017**	4,082
Insurance	**3,144**	**-**	**-**	**3,144**	3,492
Motor expenses	**(0)**	**7,183**	**-**	**7,183**	7,519
Other travel costs	**1,010**	**5,435**	**-**	**6,445**	7,267
Equipment costs	**8,581**	**-**	**-**	**8,581**	9,123
Printing, postage and stationery	**2,415**	**-**	**-**	**2,415**	2,111
Meeting expenses	**1,026**	**-**	**-**	**1,026**	1,337
Depreciation	**9,279**	**5,184**	**10,900**	**25,363**	25,879
Finance costs	**1,202**	**-**	**-**	**1,202**	1,331
Professional fees	**1,258**	**-**	**-**	**1,258**	1,327
Governance costs	**1,198**	**-**	**-**	**1,198**	1,020
Social value measurement	**3,870**	**-**	**-**	**3,870**	7,319
Social campaigning	**157**	**-**	**-**	**157**	1,195
Benefit advisor	**-**	**11,162**	**-**	**11,162**	10,937
Sundry expenses	**1**	**-**	**-**	**1**	398
	175,897	**261,822**	**17,564**	**455,282**	464,872

8 Costs of charitable activities (continued)

Comparative figures:	*General fund*	*As restated Designated funds*	*Restricted funds*	*Total funds*
	2024	*2024*	*2024*	*2024*
	£	*£*	*£*	*£*
Groceries and other stock items	*93,415*	*30,310*	*19,673*	*143,398*
Packaging	*577*	*1,800*	*780*	*3,157*
Leaflets, promotion and clothing	*577*	*1,000*	*-*	*1,577*
Property costs	*24,340*	*-*	*2,896*	*27,236*
Wages and salaries	*169,664*	*11,000*	*16,131*	*196,795*
Other personnel costs	*8,087*	*285*	*-*	*8,372*
Telephone	*3,289*	*-*	*793*	*4,082*
Insurance	*3,492*	*-*	*-*	*3,492*
Motor expenses	*5,480*	*2,000*	*39*	*7,519*
Other travel costs	*4,962*	*1,200*	*1,105*	*7,267*
Equipment costs	*8,344*	*599*	*180*	*9,123*
Printing, postage and stationery	*2,076*	*-*	*35*	*2,111*
Meeting expenses	*1,337*	*-*	*-*	*1,337*
Depreciation	*15,479*	*-*	*10,400*	*25,879*
Finance costs	*1,331*	*-*	*-*	*1,331*
Professional fees	*1,327*	*-*	*-*	*1,327*
Governance costs	*1,020*	*-*	*-*	*1,020*
Social value measurement	*7,319*	*-*	*-*	*7,319*
Social campaigning	*1,195*	*-*	*-*	*1,195*
Benefit advisor	*10,937*	*-*	*-*	*10,937*
Sundry expenses	*398*	*-*	*-*	*398*
	364,646	*48,194*	*52,032*	*464,872*

9 Staff costs, trustees information and related party transactions

	2025	2024
	£	£
Salaries and wages	**186,924**	183,387
Social security costs	**7,990**	8,229
Pension costs	**4,142**	5,179
	199,057	196,795
The average number of employees during the period was:	**10**	9

9 Staff costs, trustees information and related party transactions (continued)

No employee earned more than £60,000 in either the current period or previous year.

The charity trustees were not paid or received any other benefits from employment with the charity. Expenses totalling £118 (2024: £Nil) were reimbursed to trustees during the year.

The key management of the charity comprise the trustees and the senior management team. The total remuneration payable to key management during the year amounted to £89,848 (2024: £87,712).

With the exception of minor donations receivable totalling £240 there were no transactions with related parties other than those noted above (2024: £373).

10 Taxation

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold property	Long leasehold property	Equipment	Motor vehicles	Total
		£	£	£	£
Cost					
As at 1 January 2025	**375,577**	**-**	**26,972**	**37,995**	**440,544**
Additions	**6,371**	**24,087**	**-**	**29,678**	**60,136**
Disposals	**-**	**-**	**-**	**(10,000)**	**(10,000)**
Transfers	**-**	**-**	-	**-**	**-**
As at 31 December 2025	**381,948**	**24,087**	**26,972**	**57,673**	**490,680**
Depreciation					
As at 1 January 2025	**36,230**	**-**	**9,155**	**21,158**	**66,543**
Charge for the period	**13,381**	**-**	**5,394**	**6,588**	**25,363**
Disposals	**-**	**-**	**-**	**(10,000)**	**(10,000)**
Transfers	**-**	**-**	**-**	**-**	**-**
As at 31 December 2025	**49,611**	**-**	**14,549**	**17,746**	**81,906**
Net book value					
As at 31 December 2025	**332,337**	**24,087**	**12,423**	**39,927**	**408,774**
As at 31 December 2024	339,347	-	17,817	16,837	374,001

12 Debtors

	2025	2024
	£	£
Rent deposit	-	-
Gift aid recoverable	-	-
Grants receivable	-	-
Other sundry debtors	5,040	2,159
Prepayments	6,064	6,211
	11,104	8,370

13 Creditors

	2025	2024
	£	£
Accounts payable	-	508
Payroll liabilities	1,080	4,487
Accruals	2,501	2,647
	3,581	7,642

14 Analysis of charitable funds

		At 1 January 2025	Income	Expenditure	Transfers	At 31 December 2025
		£	£	£	£	£
General fund		**230,975**	**336,908**	**(177,549)**	**(35,458)**	**354,877**
Designated funds						
Future employment	a	**100,000**	-	-	-	**100,000**
Overheads	b	**30,242**	-	-	-	**30,242**
Fixed assets	c	**320,655**	-	**(5,184)**	**30,458**	**345,929**
Fixed asset contingency	d	**50,000**	-	-	-	**50,000**
Housing support	h	**215,476**	-	**(245,476)**	**30,000**	-
Benefits adviser	i	**24,401**	-	**(11,162)**	-	**13,239**
Parking space acquisition	j	**25,000**	-	-	**(25,000)**	-
		765,774	-	**(261,822)**	**35,458**	**539,410**
Restricted funds						
Pool vehicle	k	-	-	-	-	-
Crown fund re new van	r	-	**15,000**	**(500)**	-	**14,500**
Specific operations grants	l	-	-	-	-	-
Food costs grants	m	-	-	-	-	-
NL cost of living	n	-	-	-	-	-
New warehouse	o	**6,318**	-	**(2,819)**	-	**3,499**
NL property	p	**17,070**	-	**(7,581)**	-	**9,489**
Fuel vouchers	q	**916**	-	-	-	**916**
Hardy fund re payroll costs	s	-	**20,000**	**(6,664)**	-	**13,336**
		24,304	**35,000**	**(17,564)**	-	**41,740**
Total funds		**1,021,053**	**371,908**	**(456,935)**	-	**936,027**

14 Analysis of charitable funds (continued)

Analysis of charitable funds in previous period

			As restated			
		At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
		£	£	£	£	£
General fund		275,051	400,155	(367,196)	(77,035)	230,975
Designated funds						
Future employment	a	100,000	-	-	-	100,000
Overheads	b	30,242	-	-	-	30,242
Fixed assets	c	-	-	-	320,655	320,655
Fixed assets contingency	d	-	-	-	50,000	50,000
Rental reserve	e	8,097	133	-	(8,230)	-
New premises acquisition	f	350,000	-	-	(350,000)	-
Training costs	g	285	-	(285)	-	-
Housing support	h	223,176	-	(47,310)	39,610	215,476
Benefits adviser	i	25,000	-	(599)	-	24,401
Parking space acquisition	j	-	-	-	25,000	25,000
		736,800	133	(48,194)	77,035	765,774
Restricted funds						
Pool vehicle	k	-	-	-	-	-
Specific operations grants	l	-	3,810	(3,810)	-	-
Food costs grants	m	-	-	-	-	-
NL cost of living	n	36,327	-	(36,327)	-	-
New warehouse	o	10,632	-	(4,314)	-	6,318
NL property	p	24,651	-	(7,581)	-	17,070
Fuel vouchers	q	916	-	-	-	916
		72,526	3,810	(52,032)	-	24,304
Total funds		1,084,377	404,098	(467,422)	-	1,021,053

14 Analysis of charitable funds (continued)

Details of funds:

Designated funds

a) Designated future employment fund: funds set aside to allow for the expansion of the charity's workforce necessary to meet increased demand for the charity's services.

b) Designated overheads fund: contingency fund to be able to meet the charity's obligations should income cease unexpectedly.

c) Fixed asset fund: a fund to match the charity's investment in property.

d) Fixed asset contingency: funds set aside to meet unexpected future costs arising from property ownership.

e) Designated rental fund: to cover future rental commitments at the charity's warehouse, no longer required following the acquisition of the warehouse during the year.

f) Designated new premises acquisition fund: to fund the acquisition of a permanent home for the charity, no longer required following the acquisition of the property during the year.

g) Designated training costs fund: to upskill the charity's trustees, staff and volunteers.

h) Designated Housing Support fund: a reserve for Housing Support funds received from Canterbury City Council.

i) Designated benefits adviser fund: to expand the charity's activities to include the provision of benefits advice.

j) Parking space acquisition fund: funds reserved to acquire parking spaces adjacent to the charity's warehouse.

Restricted funds

k) Restricted pool vehicle fund: funds donated to purchase the pool vehicle and against which depreciation is charged.

l) Restricted specific operations grants: funds received to support specific operational activities.

m) Restricted food costs grants: grants received to finance the purchase of food for inclusion in food parcels.

n) Restricted NL cost of living fund: National Lottery grant received to address the cost of living crisis.

o) Restricted new warehouse: funds raised to meet the cost of moving to the charity's new warehouse.

p) Restricted NL property fund: National Lottery grant receive to equip the charity's new warehouse.

q) Restricted fuel vouchers: Funds received specifically to acquire fuel vouchers.

r) A restricted fund linked to the acquisition of a new van needed by the charity.

s) A restricted donation received to help fund the payroll costs of the charity.