THE FOREST FOODBANK

FINANCIAL STATEMENTS

31ST DECEMBER 2025

Knights
Accountants and Tax Advisors

THE FOREST FOODBANK

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

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THE FOREST FOOD BANK

ADMINISTRATIVE INFORMATION

COMMITTEE:	Mrs D Beard – Acting Chair Mrs J Anderson - Treasurer Mr M Williams Mr D Wise
PRINCIPAL ADDRESS:	Eastern United Site Ruspidge Road Cinderford Gloucestershire GL14 3AW
INDEPENDENT EXAMINER:	Knights Accountants and Tax Advisors 21 Highnam Business Centre Highnam Gloucester GL2 8DN

THE FOREST FOODBANK

COMMITTEE REPORT

PRINCIPAL OBJECT AND STATUS OF CHARITY

The organisation is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission, reference number 1183196, is governed by a constitution dated 14th August 2020 and operates from Eastern United Site, Ruspidge Road, Cinderford, Gloucestershire, GL14 3AW.

OBJECTIVES

The objectives of the Charitable Incorporated Organisation (CIO) are:

- To relieve persons throughout The Forest of Dean and outlying areas, and in such ways as the trustees from time to time think fit, in particular, but not exclusively by:
- In furtherance of the first object, to supply goods to beneficiaries, either directly or through agency partners approved by the Trustees. Goods to include (but not limited to) food, including tinned and dried foods, to ensure a healthy, balanced and nutritious diet sufficient for am minimum of three days at a time; essential toiletries, household items, clothing as available, fuel poverty support where provision of such services does not compromise the primary purpose of the (CIO).
- To do any other thing consistent with the primary purpose of the CIO, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

ACHIEVEMENTS AND PERFORMANCE

The Forest Foodbank is a charity that enables the community in and around the Forest of Dean to meet the emergency food needs of those within the same community who are at crisis point in their lives.

During the period to 31st December 2025, The Forest Foodbank has provided emergency food for approximately 3,400 (including approximately 1,300 children), distributing 34,000kg of food and essential household supplies. This represented a 10% year-on-year increase in the quantity of food supplied versus the year to 31st December 2024.

The 'Foodbank' has returned to the distribution model used prior to COVID-19 restrictions and operated half-day opening distribution centres in 3 locations where demand is greatest, providing coverage for Cinderford, Coleford and Lydney. Clients either travel to the nearest location or delivery is provided for those unable to attend in person.

THE FOREST FOODBANK

REPORT OF THE COMMITTEE

FINANCIAL REVIEW

General donations continued as a similar monthly rate to the previous year, providing sufficient funding to support the activities of the charity without having to utilise cash reserves

Premises costs were impacted by a one-ff refit of the warehouse which was required to increase storage capacity and improve safety by providing suitably rated equipment for the weight of goods being handled which will provide a fit-for-purpose facility for the foreseeable future.

The organisation has cash reserves of £229,998 as at 31st December 2025 (2024 - £243,037), which is held in Lloyds Bank current and deposit accounts.

The Trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with the ongoing income anticipated, to enable the organisation to function effectively and deliver strategic plans for the coming year.

THE FOREST FOOD BANK

REPORT OF THE COMMITTEE

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income 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 the consistently;
Observe the methods and principles in the Charities SORP;
Make judgement and estimates that are reasonable and prudent;
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Financial Statements and Reports) Regulations and the provision of the trust deed. 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.

Approved by the Trustees and signed on their behalf by:

Mrs D Beard

.....

Trustee

30th July 2026

Date: .....

INDEPENDENT EXAMINER'S REPORT TO

THE FOREST FOODBANK

We report on the accounts of The Forest Foodbank for the period ended 31st December 2025.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General directions given by the Charity Commissioners, section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable directions given by the Charity Commission under section 145 (5)(b) of the Act.

An independent examination includes a review of the accounting records kept by the association 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 the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives us reasonable cause to believe that, in any material aspect, the requirements:

to keep accounting records in accordance with section 130 of the Charities Act 2011: and to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the Charities Act 2011.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Knights
Accountants and Tax Advisors
21 Highnam Business Centre
Highnam
GLOUCESTER.
GL2 8DN

Date: 11th August 2026

THE FOREST FOODBANK

BALANCE SHEET

AS AT 31ST DECEMBER 2025

	2025		2024	
	£	£	£	£
FIXED ASSETS				
Plant and machinery	412		485	
Fixtures and fittings	6,778		7,974	
Computer Equipment	-		419	
		7,190		8,878
CURRENT ASSETS				
Prepayments	252		284	
Bank Accounts – Lloyds Bank Current Account	9,209		15,941	
Lloyds Bank Deposit Account	220,789		227,096	
	230,250		243,321	
CURRENT LIABILITIES				
Creditors – amounts falling due within 1 year (Note 2)	444		402	
NET CURRENT ASSETS		229,806		242,919
NET ASSETS		236,996		251,797
REPRESENTED BY:				
GENERAL FUND				
Balance Brought Forward	251,797		258,397	
(Deficit)/Surplus of income over expenditure	(14,801)		(6,600)	
Balance Carried Forward		236,996		251,797

Approved by the Committees on 30th July 2026 and signed on its behalf by:

Mrs D Beard

THE FOREST FOODBANK

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025		2024	
	£	£	£	£
INCOME				
Donations	42,444		51,347	
Grant Income	71,723		83,739	
Sundry Receipts	15		-	
Deposit Account Interest	1,920		2,566	
		116,102		137,652
EXPENDITURE				
Purchases and consumables	31,580		51,244	
Wages	34,103		25,629	
Pensions	1,717		2,169	
Rent	4,200		5,753	
Insurance	606		718	
Light and heat	1,200		1,200	
Telephone	2,642		2,339	
Post and stationery	189		219	
Clothing costs	616		-	
Travel expenses	2,626		4,403	
Repairs and renewals	434		2,238	
Computer & I.T. costs	1,706		1,619	
Miscellaneous expenses	1,990		1,436	
Volunteers entertaining	844		-	
Accountancy	462		420	
Professional fees	44,235		42,780	
Bank charges	64		-	
Other penalties and interest	-		-	
Depreciation – Plant & Machinery	73		86	
Depreciation- Fixture & Fittings	1,196		1,407	
Depreciation- Comp Equipment	420		592	
		130,903		144,252
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR		(14,801)		(6,600)

THE FOREST FOODBANK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

(a) Accounting Convention

The accounts are prepared under the historical cost convention on an accruals basis.

(b) Accounting by Charities

The recommendations of SORP2 (Accounting by Charities) have been followed in the preparation of these accounts.

(c) Fund Accounting

The Charity's general fund consists of funds which the Association may use for its purpose at its discretion.

2. CREDITORS

	£
Accrued expenses	444