

# BRIDGEND FOODBANK

England & Wales · Charity number 1142714

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2011-07-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bridgend Foodbank  
c/o Hope Baptist Church  
Station Hill  
Bridgend  
CF31 1EA

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**Email** [info@bridgend.foodbank.org.uk](mailto:info@bridgend.foodbank.org.uk)

**Website** [www.bridgend.foodbank.org.uk](http://www.bridgend.foodbank.org.uk)

## Activities

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**Objects:** THE RELIEF OF POVERTY, HARDSHIP AND DISTRESS, IN PARTICULAR BUT NOT EXCLUSIVELY BY :-1) THE PROVISION OF EMERGENCY FOOD SUPPLIES TO INDIVIDUALS AND FAMILIES2) SUPPORTING EXISTING AGENCIES WORKING WITH THE DISTRESSED AND DESTITUTE BY DONATING FOOD IN BULK

**Activities:** The objects set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:The relief of poverty, hardship and distress, in particular but not exclusively by:1) The provision of emergency food supplies to individuals and families2) Supporting existing agencies working with the distressed and destitute by donating food in bulk.

## Classification

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- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

## Geography

- Bridgend

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£253,488	£248,710	-	-
2024-06-30	£268,112	£265,326	-	-
2023-06-30	£317,563	£276,257	-	-
2022-06-30	£201,339	£154,804	-	-
2021-06-30	£218,112	£173,590	-	-

## Trustees

Name	Role	Appointed
<b>JONATHON PAUL DAVIES</b>	Chair	2011-07-04
CLAIRE MARIAN YOUNG		2023-11-16
JEFFERSON HOUSEMAN TILDESLEY MBE		2011-07-04
JOHN HORNSBY		2014-07-01
MIKE RICHARDSON		2016-10-21
Mark Brampton		2023-11-16

**BRIDGEND FOODBANK**

England & Wales - Charity number 1142714

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# Accounts

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## **Bridgend Foodbank Trustees` Report 2024/2025**

### **1. Reference and Administrative Details of the Charity and its Trustees**

The name of the Charity is Bridgend Foodbank. The Charity is registered with the Charities Commission - registration number **1142714**.

Its office is located at Hope Baptist Church, Bridgend and it leases a warehouse for food storage at Village Farm Industrial Estate, Pyle.

The Charity is governed by 7 Trustees:

- Mark Brampton
- Jonathon Davies
- John Hornsby
- Angela Rackham
- Mike Richardson
- Jefferson Tildesley MBE
- Claire Young

### **2. Governance Structure and Management**

The Charity was formed on 24<sup>th</sup> June 2010 when 3 Trustees completed a Trust Deed. As highlighted above there are now 7 Trustees. Each of the additional Trustees were appointed via special meetings called under Clause 15 of the Deed. The period of appointment for each Trustee has been determined as 3 years.

The 7 Trustees constitute the board of the Charity. Ordinary Trustee Meetings normally take place every 2 - 3 months. The Chair of the Trustees` Meeting circulates an agenda in advance of the meeting. Minutes are taken and decisions are recorded in the minutes. The draft minutes of each meeting are circulated to Trustees via email after the meeting for review and amendment. The final draft of the minutes is then ratified at the following Trustees` meeting.

Normally Trustees exercise their powers jointly at the ordinary meetings. From time to time, the Trustees delegate the exercise of selected powers or functions to two or more Trustees in accordance with paragraph 7 of the Trust Deed.

The Charity is an affiliated member of the Trussell Trust Foodbank Network. The Network has over 400 members across the UK. The Trussell Trust operates a “social franchise” model whereby it provides individual members with operational procedures, data services and managerial advice/support. The Charity retains the power to exercise its powers as set out in section 5 of the Trust Deed. This includes the powers to raise funds, buy, take on lease, in exchange, hire, or otherwise acquire property and to maintain and equip it for its use.

The Trustees have identified and reviewed the potential risks to which the Charity is exposed. Systems and procedures are in place to effectively manage these risks.

### **3. Values**

**We use our values to motivate our work:**

**We Care:** We always aim to do our best to help our clients;

**We Listen:** We invite our clients to talk to us about their needs and offer them a helping hand;

**We Give:** We provide our clients with food, advice and support.

### **4. Objectives and Activities**

#### **4.1 Objectives**

The Charity gives food to individuals and families who are in crisis in Bridgend County Borough. The “objects” set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:

“The relief of poverty, hardship and distress, in particular but not exclusively by:

- 1) the provision of emergency food supplies to individuals and families
- 2) supporting existing agencies working with the distressed and destitute by donating food in bulk.”

## **4.2 Activities**

The Charity undertakes its activities by collecting food from supermarkets, schools, churches and individuals. The food is stored in a warehouse. Food items are normally dried goods ie tinned and packet foods. In order to minimise wastage, food is stored by commodity in date order.

Food is given to an individual or a family (the client) via the presentation of a voucher that has been issued by a “Distributor”. A Distributor is typically a statutory or charitable organisation, which has received accreditation from the Charity for having the necessary skills and judgement to determine if an individual or a family are in crisis, and need food from the Charity. Currently there are 76 Distributors who have been accredited by the Charity following dialogue.

The first step in the accreditation process is for the Distributor to consider a handbook that explains their role and responsibilities. If the Distributor notifies the Charity that they can fulfill the Charity`s requirements as set out they will then usually be invited by the Charity to click on an electronic link to access the Charity`s E-referral system. The invitation is made via an email with a link labelled “Accept invitation”. By clicking on the link the Distributor indicates that they wish to use e-referral to refer clients to the Charity for food. The Distributor is also asked to agree to a Data Protection Statement.

When a Distributor determines that a client should be referred to the Charity this can be done in 2 ways:

### **1. Printed e-referral vouchers**

The client`s details are captured into a computer (or another connected device) and a personalized voucher is printed for them to take to the foodbank.

### **2. “Code-only” referrals**

The client is not given a voucher, but just a voucher code to take to one of the Charity`s Foodbank Distribution Centres.

When a client presents either a voucher or the voucher code to the Charity, the client will receive a quantity of food. The amount of food will depend on the circumstances of the individual ie the number/ age of the people being fed. The quantity and type of food commodities are prepared against a designated list. An NHS dietician has designed the list so that it is nutritionally balanced. The quantity of food given is sufficient to last for 10 meals or up to 3 days per person.

Distributors are expected to issue no more than 3 vouchers to a client in a 6 month period so that the client does not become reliant on the Charity for food on an ongoing basis. The Distributor is also expected to ensure that having referred a client that they will do all they can to work with the client to help them to deal with the crisis that they find themselves in either by direct assistance or by signposting the individual to another agency. In exceptional circumstances, a Distributor can issue

more than 3 vouchers to a particular client. However, there is an expectation that this will be agreed in advance with the Charity.

The Charity distributes food to clients from 7 Distribution Centres that are located throughout Bridgend County Borough. Between Monday – Friday there is at least one Distribution Centre open within the County Borough as set out in the following table (Figure 1):

<b>Fig.1 Distribution Centre Opening Times</b>		
<b>Monday</b>	1.00pm – 3.00pm	St. David’s Church, Pencoed
<b>Tuesday</b>	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	10.00am - 12.00pm	Noddfa Chapel Community Centre, Caerau
	12.00am - 2.00pm	Hope Baptist Church, Bridgend
<b>Wednesday</b>	10.30am – 12.30pm	Hartshorn House, Maesteg
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
<b>Thursday</b>	10.00am - 12.00pm	The Y Centre, John Street, Porthcawl
	1.00pm - 3.00pm	Cornelly Community Church, North Cornelly
<b>Friday</b>	11.00am - 2.00pm	Hope Baptist Church, Bridgend

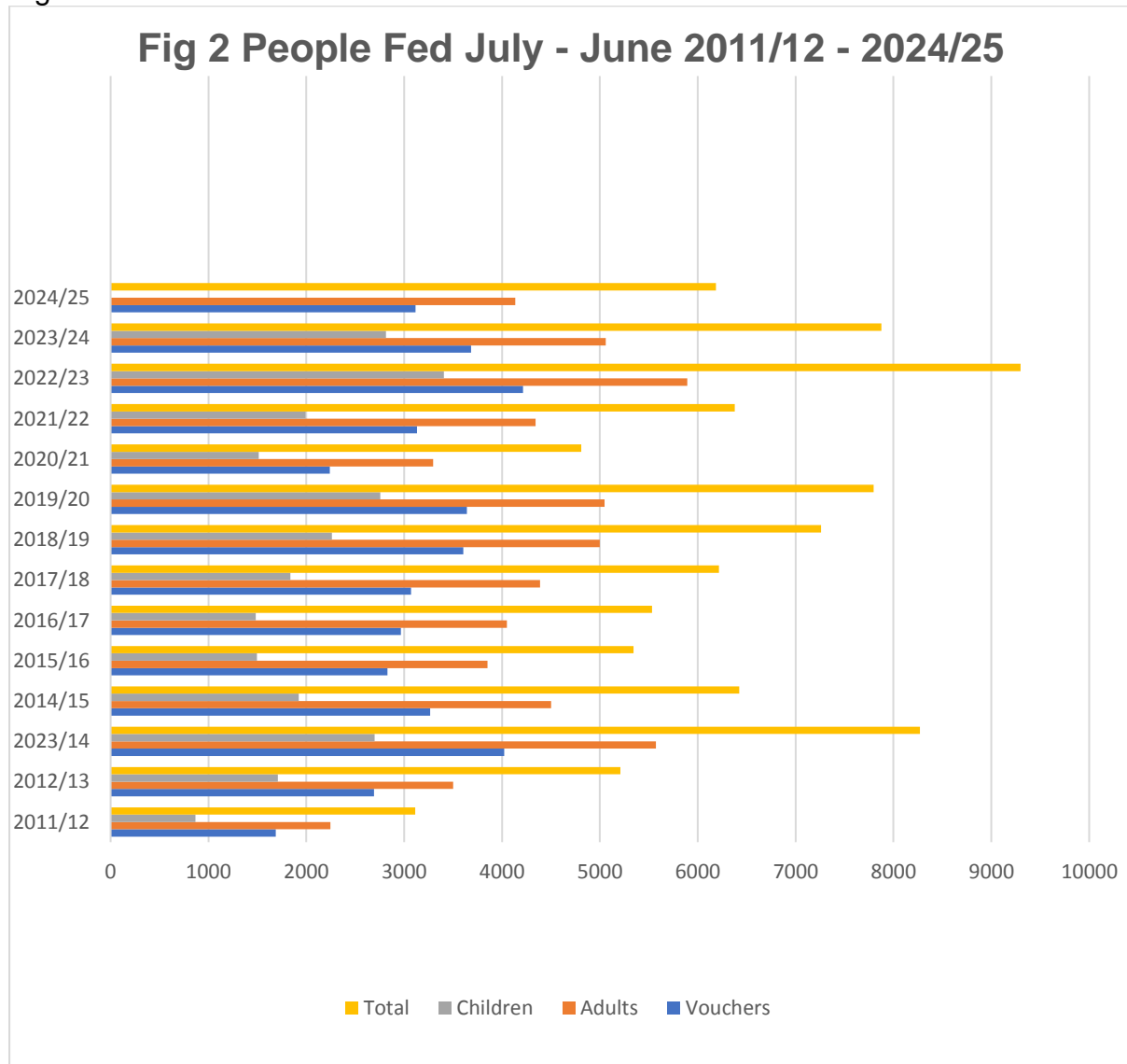
Volunteers operate each of the Distribution Centres. The value of the assistance given the Charity’s work by the volunteers is not recognised in the financial accounts. The Charity’s activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid employees are a part-time Operations Manager, a part time Office Administrator (both working 12 hours per week) and a Financial Inclusion Project Signposting Coordinator (working 8 hours per week).

The volunteers are numerous and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.

## 5. Achievements and Performance

In July 2025, the Charity will celebrate its 15<sup>th</sup> anniversary. However, the data base hosted by the Trussell Trust only holds information with effect from April 2012.

The number of clients who needed food was down on the previous year from 7,876 to 6,186 – a year on year decrease of 21%. This reduction in client demand was substantial and meant that 2024/25 was the Charity’s quietest year since the end of the pandemic. Overall, it was the Charity’s 9<sup>th</sup> busiest year. The number of people who were given food in 2024/25 when compared to previous years is illustrated in Figure 2 below:



During 2024/25 the Charity distributed food with a calculated value of £127,932 to clients. In addition, in order to manage surpluses of certain types of food within the warehouse, it donated food with a calculated value of £16,246 to other charities and organisations with similar aims, such as the Wallich and Big Bocs Bwyd.

## 6. Progress Against The Objectives Set For 2024/25

The Charity`s plan for 2024/25 included 8 objectives. These are described in the following table together with an indication as to the progress that was made against each one:

Objectives 2024/25	Progress
<p><b>1. To continue with the development of the Financial Inclusion Project in partnership with BCAB by seeking to tackle:</b></p> <p><b>a) Did Not Attend (DNA`s):</b></p> <ul style="list-style-type: none"> <li>• Explore the flexibility of “booked” and “walk in” appointments, to find the optimum approach for each Centre;</li> <li>• Explore the availability of appropriate, motivational interviewing training for signposters;</li> <li>• Consider the appropriate use of publicity for the signposting project e.g. the average income per person attending a BCAB consultation was £.... Or quotes from satisfied customers.</li> </ul> <p><b>b) Data Capture:</b></p> <ul style="list-style-type: none"> <li>• Ensure the accurate and useful collection of data for the project by:               <ol style="list-style-type: none"> <li>1. Collection of referral data to compare with the outcome data provided by BCAB;</li> <li>2. Regular monitoring meetings with BCAB to review performance reports;</li> </ol> </li> </ul>	<p><b>1.The following progress was made against these objectives:</b></p> <p><b>a) DNA`s</b></p> <ul style="list-style-type: none"> <li>• It was concluded that the expansion of “walk in” appointments had been effective in increasing the number of clients who were seen.</li> <li>• Motivational training for volunteers involved with signposting clients to other agencies began at the beginning of June. This training will continue into 2025/26 and will be evaluated.</li> <li>• The use of publicity has not yet commenced and will be carried forward into 2025/26.</li> </ul> <p><b>b) Data Capture</b></p> <ol style="list-style-type: none"> <li>1. The Charity has collected anonymised data to assure itself about the performance data provided by BCAB.</li> <li>2. Quarterly monitoring meeting have been held with BCAB</li> </ol>

<p><b>c) Performance Indicators:</b></p> <ul style="list-style-type: none"> <li>Development of and focus on key Performance Indicators such as: <ol style="list-style-type: none"> <li>Actual income gained by customers compared to expenditure;</li> <li>Number of customers unlikely to need access to the Foodbank in the future.</li> </ol> </li> </ul> <p><b>d) Funding:</b></p> <ul style="list-style-type: none"> <li>Seek ongoing funding for the project when the current funding runs out in 2025 by exploring various avenues including matched funding from external organisations and seeking consent from existing and new S/O gifts to fund the project.</li> </ul>	<p><b>c) Performance Indicators:</b></p> <ul style="list-style-type: none"> <li>A variety of performance indicators have been developed in conjunction with BCAB and monitored through the quarterly report provided by BCAB.</li> </ul> <p><b>d) Funding:</b></p> <ul style="list-style-type: none"> <li>Additional funding has been secured from Trussell to enable the project to continue for the next 12 months at a reduced capacity of circa 50%. The Charity will work in partnership with BCAB on determining the optimum number of hours required to continue the service in 2025/26 and whether it should provide any top up funding that is needed from its own resources.</li> </ul>
<p><b>2. To strengthen the effectiveness of the assurance monitoring of Distribution Centres' operational compliance with policies and procedures.</b></p>	<p>Trustees have designed a process to seek assurance that Distribution Centres are complying with the Charity's policies and procedures. The process will be implemented through periodic visits to each of the Distribution Centres. These visits will commence in the first quarter of 2025/26.</p> <p>After each visit the Trustees who undertook the visit will be expected to draft a brief written report setting out their observations with assistance from the Operational Manager. The report should highlight strengths and any recommendations on areas of improvement as appropriate. This report will then be submitted to the next Trustees meeting for consideration.</p>

	Trustees should be able to satisfy (assure) themselves that the systems put in place by the Charity are operating as intended and this in turn will provide confidence that the Charity`s operational arrangements are effective from a governance perspective.
<b>3.To determine the continuation of the Aberkenfig Distribution Centre as a result of the current premises being closed.</b>	Following a review by the Operational Manager, the Trustees concluded that the workload from Aberkenfig Distribution Centre had been absorbed into other Centres and hence for the foreseeable future there was no need to seek another low cost location in Aberkenfig.
<b>4. To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”</b> – The Charity will continue to progress the Financial Inclusion Project and to actively participate in the BCBC Food Network. The Network is planning to develop a strategy for Food Distribution within BCBC and the Charity is committed to fully participating in that process.	The Charity has supported the work of the BCBC Food Network including the development of a map of food providers who participate in the local food sustainability partnership.
<b>5. To review the advisory recommendations made in the annual Governance Health Check Report</b> – This is an objective carried forward from 2023/24. The Trustees had been pleased to note that there were no mandatory requirements for the Charity to implement in the last annual Governance Health Check Report. However, the Trussell Trust`s Area Manager had made some advisory recommendations which the Charity should consider implementing over the next 12 months.	The implementation of the advisory recommendations was postponed pending the outcome of Trussell`s Governance Health Check in 2024/25. The outcome of this Health Check is covered under item 5 below.

<p><b>6. To continue the work on updating Policies and Procedures –</b> The Charity will review its policies to ensure that they are compliant.</p>	<p>The following policies were reviewed during 2024/25:</p> <p>Data Protection, Equal Opportunities, Health &amp; Safety, Personal Safety, Safeguarding and Welsh Language.</p>
<p><b>7. To explore ways in which to reduce the Charity`s carbon footprint</b> – This issue is being carried forward from previous years. The Charity will again explore ways of reducing its carbon footprint during 2023/24 and beyond by seeking to eliminate the use of plastic bags for clients` food.</p>	<p>Following the introduction a new recycling law by the Welsh Government in the spring of 2024, the Charity put in place new arrangements for the recycling of its refuse with the implementation of a contract for refuse recycling and disposal of non-recyclable refuse. In order to maximise the benefit of the contract and to minimise the requirement of Distribution Centres to have to undertake recycling, the warehouse had changed its working practices. Now packaging associated with food items in cardboard and plastic is unpacked thereby avoiding the need for it to be recycled or disposed of by the Distribution Centres. The packaging is then placed in the contractor`s recycling/waste disposal bins for collection by the contractor. The new arrangements appeared to be working satisfactorily.</p>
<p><b>8. To consider the implications of Trussell`s rebranding exercise and implement priorities accordingly –</b> The Charity is affiliated to the Trussell Trust which has decided to implement a refresh of its branding for affiliated foodbanks. This refresh will include the introduction of a new logo and the design of stationery, volunteer uniforms and vehicle livery. An analysis of the cost of implementing the refresh will be assessed and an affordable priority plan will be developed so that implementation can commence this year.</p>	<ul style="list-style-type: none"> <li>• A plan was developed to implement the new Trussell branding. Priority was given to implementing those changes which were low cost ie the new logo was included on the Charity`s:</li> <li>• Stationery;</li> <li>• New/replacement uniforms;</li> </ul>

## 7. Financial Review

The Statement of Financial Activities (SOFA) for the year ended June 30th 2025 reports the main charitable activities undertaken separately from the governance costs of the Charity.

Total income for the year was £253,488 (2023/24 £268,112). Half of this income was via donations of food. Using guidance provided by The Trussell Trust, these have been valued at £126,806. (All food received and given out was weighed on receipt or distribution, and a standard value of £2.37 per kg was applied.) In addition to this, the charity had a total cash income of £126,682 comprising £57,250 in grants, £56,261 in donations from various sources (mainly members of the public), £9,093 from Tesco and ASDA as part of their “top-up arrangement and £4,078 in Gift Aid and interest payments.

Total expenditure for the year was £248,710 (2023/24 £265,326). The Charity distributed food with a calculated value of £144,178 either directly to clients or to other charities with similar aims. £50,490 was spent on the Financial Inclusion Project, all of which was covered by a grant from the Trussell Trust. Wages were £23,196 and other expenses amounted to £30,935. There were no new fixed assets and depreciation of £5,401 has been applied. The balance sheet shows total assets at June 30th 2025 of £284,880, an increase of £4,778 compared to June 30th 2024.

Notes 3 and 5 to the Accounts gives an analysis of the income received by the Charity, while notes 6 to 12 offer information regarding costs. Note 13 gives an analysis of the grants made by the Charity. Notes 14 to 20 analyse the fixed assets, stocks, debtors and creditors.

## 8. Priorities for 2025/26

The Trustees have agreed that the following priorities should be progressed in 2025/26:

**8.1 To agree and implement the Charity’s values** – Since being established in 2010 Bridgend Foodbank has not had a formal set of values against which it operates as a charity. Trustees have agreed that it would be helpful for a set of values to be developed and implemented in 2025/26.

**8.2 To continue with the development of the Financial Inclusion Project in partnership with BCAB seeking to** - Increase income for service users, reduce reliance on the use of the Foodbank, improve resilience and reduce the likelihood of future crises.

**8.3 To strengthen the effectiveness of the assurance monitoring of Distribution Centres' operational compliance with policies and procedures** – As outlined above, Trustees have designed a process to seek assurance that Distribution Centres are complying with the Charity's policies and procedures. The process will be implemented through periodic visits to each of the Distribution Centres. These visits will commence in the first quarter of 2025/26 and the aim is to complete 4 visits in 2025/26. The Trustees will then evaluate the outcome of the visits with the aim of determining whether they should continue in 2026/27.

**8.4 To pilot a programme of giving direct cash gifts to working families and individuals who have maximised their benefits** - The Charity has decided that it will pilot a scheme of giving direct cash gifts to working families and individuals who have maximised their benefits. The pilot will test out selection and referral criteria as well as safety and probity issues. Consideration will also be given to the optimum value of gifts together with the follow up and evaluation criteria.

**8.5 To review and action as appropriate the advisory recommendations made in the Charity's annual Governance Health Check Report 2025** – During the last quarter of 2024/25 the Charity was sent a report by Trussell which set out 3 mandatory requirements to update certain policies along with 4 advisory recommendations. The mandatory recommendations were all actioned before the end of the financial year and the advisory recommendations will be addressed in 2025/26.

**8.6 To continue the work on updating Policies and Procedures** – The Charity will review its policies to ensure that they are compliant. The following Policies will be reviewed in 2025/26:

Health and Safety  
Personal Safety  
Safeguarding

**8.7 To consider the implications of Trussell's rebranding exercise and implement priorities accordingly** – The Charity will continue to implement changes to its corporate branding so that it is compliant with Trussell's requirements following its rebranding exercise. Priority will be given to changing the warehouse van's livery and to ensuring that the new logo is used on new/replacement uniforms. Consideration will also be given to changing the logo on the banner displayed outside Distribution Centres during opening hours.

**8.8 To seek new organisations to become voucher Distributors** – Prior to the COVID pandemic, local Job Centres used to issue vouchers to clients. However, Job Centres withdrew from carrying out this role during the pandemic and this increased the workload for other voucher Distributors, notably BAVO which has become the

Charity`s busiest voucher Distributor. Not only has BAVO found it difficult to manage the additional workload but also its capability to undertake a robust assessment of the client`s financial circumstances is limited as it is only conducted on the telephone. The Charity would welcome the agreement of Job Centres to recommence as voucher Distributors as their participation would ease the burden on BAVO and strengthen the governance of client assessments. The Charity will also seek other local organisations such as Bridgend Citizens Advice Bureau and Bridgend County Borough Council to increase their involvement as voucher Distributors.

**8.9 Strengthen our governance arrangements so that clients have a better understanding of the short term nature of the Charity`s service** – As highlighted in Section 4.2 above Foodbank assistance is intended to be for short-term crisis relief. The Charity`s service provides a safety net for those who are in crisis but is not intended to provide unlimited support. It is also not intended to replace individuals buying food through their own means, but rather aims to contribute in resolving a person`s underlying problems, working in partnership with other agencies. However, it has become evident that there is a growing number of clients who believe that they have an ongoing entitlement to 3 vouchers in a 6 month period even though they may no longer be in crisis. The extent of this problem needs to be analysed and measures put in place as appropriate to ensure that clients have a better understanding of the short term nature of the Charity`s service.

An update on progress against these objectives will be included in the next Trustees` Report for the financial year 2025/26.



<b>Bridgend Foodbank</b>			Charity No	<b>1142714</b>
Annual accounts for the period				
Period start date	<b>01/07/2024</b>	To	Period end date	<b>30/06/2025</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	204,475	48,250	-	252,725	267,258
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	763	-	-	763	854
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>205,238</b>	<b>48,250</b>	<b>-</b>	<b>253,488</b>	<b>268,112</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	198,460	48,250	-	246,710	261,826
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,000	-	-	2,000	3,500
<b>Total</b>	S12	<b>200,460</b>	<b>48,250</b>	<b>-</b>	<b>248,710</b>	<b>265,326</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>4,778</b>	<b>-</b>	<b>-</b>	<b>4,778</b>	<b>2,786</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	<b>4,778</b>	<b>-</b>	<b>-</b>	<b>4,778</b>	<b>2,786</b>
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>4,778</b>	<b>-</b>	<b>-</b>	<b>4,778</b>	<b>2,786</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	268,852	11,250	-	280,102	277,316
<b>Total funds carried forward</b>	S22	<b>273,630</b>	<b>11,250</b>	<b>-</b>	<b>284,880</b>	<b>280,102</b>

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	12,242	-	-	12,242	17,643
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	12,242	-	-	12,242	17,643
<b>Current assets</b>							
Stocks	(Note 18)	B06	32,270	-	-	32,270	29,862
Debtors	(Note 19)	B07	8,815	-	-	8,815	5,500
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	220,579	11,250	-	231,829	227,594
<b>Total current assets</b>		B10	261,664	11,250	-	272,914	262,956
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	276	-	-	276	497
<b>Net current assets/(liabilities)</b>		B12	261,388	11,250	-	272,638	262,459
<b>Total assets less current liabilities</b>		B13	273,630	11,250	-	284,880	280,102
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	273,630	11,250	-	284,880	280,102
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	11,250	-	11,250	11,250
Unrestricted funds		B19	273,630	-	-	273,630	268,852
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	273,630	11,250	-	284,880	280,102

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>J P Davies</i>	J P Davies	30/01/2026
<i>A J Hornsby</i>	A J Hornsby	30/01/2026

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes (True)\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<b>Adjustments:</b>		
1		
2		
Fund balance as restated	<u>0</u>	<u>0</u>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<b>Adjustments:</b>	
1	
2	
Previous period net income/(expenditure) as restated	<u>0</u>

**Note 2**  
**Accounting policies**  
**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
		✓

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £5,000

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 14.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes No N/a

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes No N/a

✓		
---	--	--

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

✓		
---	--	--

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

✓		
---	--	--

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	56,261	-	-	56,261	59,529
Gift Aid	3,315	-	-	3,315	2,527
Legacies	-	-	-	-	-
General grants provided by government/other charities	9,000	48,250	-	57,250	72,530
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	126,806	-	-	126,806	125,666
Other (Tesco/Asda Top Up)	9,093	-	-	9,093	7,006
<b>Total</b>	<b>204,475</b>	<b>48,250</b>	<b>-</b>	<b>252,725</b>	<b>267,258</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	763	-	-	763	854
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>763</b>	<b>-</b>	<b>-</b>	<b>763</b>	<b>854</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>205,238</b>	<b>48,250</b>	<b>-</b>	<b>253,488</b>	<b>268,112</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Trussell Trust Financial Inclusion Project Grant of £45,000. This is allowing us to contract with Bridgend Citizens Advice Bureau to provide Financial Advisor support

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	126,806	125,666
	126,806	125,666

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

This year	Last year
Donated goods are weighed into the warehouse and are valued at £2.37 per kg, a figure which has been supplied by the Trussell Trust as the typical value of the bundle of goods provided to clients.	Donated goods are weighed into the warehouse and are valued at £2.37 per kg, a figure which has been supplied by the Trussell Trust as the typical value of the bundle of goods provided to clients.

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

--	--

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

Volunteers operate each of the Distribution Centres and the warehouse. The volunteers are numerous (over 100) and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input and so this is not recognised in the financial accounts. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.	The same comment applies for last year.
--	---

## Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Operation of Bridgend Foodbank	198,460	48,250	-	246,710	216,826	45,000	-	261,826
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	198,460	48,250	-	246,710	216,826	45,000	-	261,826
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Donations to Distribution Centres	2,000	-	-	2,000	3,500	-	-	3,500
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	2,000	-	-	2,000	3,500	-	-	3,500
<b>TOTAL EXPENDITURE</b>	200,460	48,250	-	248,710	220,326	45,000	-	265,326

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Distribution of Food to Clients	192,970	3,250	-	196,220	211,696	-	-	211,696
Financial Inclusion Project	5,490	45,000	-	50,490	5,130	45,000	-	50,130
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>198,460</b>	<b>48,250</b>	<b>-</b>	<b>246,710</b>	<b>216,826</b>	<b>45,000</b>	<b>-</b>	<b>261,826</b>

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
Nil	Nil
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	23,196	21,874
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>23,196</b>	<b>21,874</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	0.9	0.9
Governance	-	-
Other	-	-
<b>Total</b>	<b>0.9</b>	<b>0.9</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

<b>This year</b>	
<b>Last year</b>	

Please state the legal authority or reason for making the payment

<b>This year</b>	
<b>Last year</b>	

Please state the amount of the payment (or value of any waiver of a right to an asset)

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense.	-	-

Please note that although a government approved DC Pension scheme is offered, no current or former employee has opted to enrol.

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:****13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Public Relief to those in need of food	16,246	127,932	-	144,178
Out of date food donated to primate sanctuary	2,346	-	-	2,346
Financial Inclusion Project - Service Purchased from Bridgend Citizens Advice Bureau	45,000	-	-	45,000
	-	-	-	-
<b>Total</b>	<b>63,592</b>	<b>127,932</b>	<b>-</b>	<b>191,524</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>		<i>Please provide details of charity's URL.</i>
	<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as the Salvation Army, Big Bocs Bwyd and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2024/2025 this amounted to just under 7 tonnes	16,246
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	2,346
Bridgend Citizens Advice Bureau (BCAB)	Financial Inclusion Project - BCAB provide financial advice to Foodbank clients	45,000
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>63,592</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>63,592</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Public Relief to those in need of food	10,689	148,411	-	159,100
Out of date food donated to primate sanctuary	3,650	-	-	3,650
Financial Inclusion Project - Service Purchased from Bridgend Citizens Advice Bureau	45,000	-	-	45,000
	-	-	-	-
<b>Total</b>	<b>59,339</b>	<b>148,411</b>	<b>-</b>	<b>207,750</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as the Salvation Army, Big Bocs Bwyd and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2023/2024 this amounted to approximately 4.5 tonnes	10,689
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	3,650
Bridgend Citizens Advice Bureau (BCAB)	Financial Inclusion Project - BCAB provide financial advice to Foodbank clients	45,000
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>59,339</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>59,339</b>

**Note 14 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	24,014	33,422	57,436
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	24,014	33,422	57,436

Historic (2020/2021) purchase of a replacement van for £16,994 and set up costs of £7,918 for the new Distribution Centre in Bridgend have now been treated as additions to fixed assets and depreciated accordingly over 3 and 5 years respectively.

This change was missed last year when first moving to FRS102.

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	
<b>** Rate</b>			Over 3 years	Over 5 years	

At beginning of the year	-	-	24,014	15,779	39,793
Disposals	-	-	-	-	-
Depreciation	-	-	-	5,401	5,401
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	24,014	21,180	45,194

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	17,643	17,643
Net book value at the end of the year	-	-	-	12,242	12,242

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	4,000	-	25,862	-	-
<i>Added in period</i>	22,126	-	126,806	-	-
<i>Expensed in period</i>	- 23,126	-	- 125,744	-	-
<i>Impaired</i>	-	-	2,346	-	-
<i>Closing</i>	<b>3,000</b>	-	<b>29,270</b>	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	3,000	-	29,270	-	-
<b>Total previous year</b>	4,000	-	25,862	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors - Unclaimed Gift Aid (3 / 2 years)

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
8,815	5,500
8,815	5,500

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	227	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	276	270	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>276</b>	<b>497</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other (Store Cards)
Total

<b>This year £</b>	<b>Last year £</b>
-	-
220,764	122,000
10,801	105,322
264	272
231,829	227,594

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Financial Inclusion Project	R	Provision of Citizens Advice Service	11,250	45,000	- 45,000	-	-	11,250
Normal Foodbank Operation	U		268,852	208,488	- 203,710	-	-	273,630
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	280,102	253,488	- 248,710	-	-	284,880

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Financial Inclusion Project	R	Provision of Citizens Advice Service	11,250	45,000	- 45,000	-	-	11,250
Normal Foodbank Operation	U		266,066	223,112	- 220,326	-	-	268,852
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>277,316</b>	<b>268,112</b>	<b>- 265,326</b>	<b>-</b>	<b>-</b>	<b>280,102</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2948			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2740			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

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**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bridgend Foodbank

**On accounts for the year  
ended**

30/06/2025

**Charity no  
(if any)**

1142714

**Set out on pages**

1 to 29

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2025**

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** *N Evans*

**Date:** 13/04/2026

**Name:** Nicola Evans

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

Chartered Institute of Public Finance and Accountancy

**Address:** 54 Briary Way

Brackla

Bridgend CF31 2PU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**BRIDGEND FOODBANK**

England & Wales - Charity number 1142714

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# Accounts

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## **Bridgend Foodbank Trustees` Report 2023/2024**

### **1. Reference and Administrative Details of the Charity and its Trustees**

The name of the Charity is Bridgend Foodbank. The Charity is registered with the Charities Commission - registration number **1142714**.

Its office is located at Hope Baptist Church, Bridgend and it leases a warehouse for food storage at Village Farm Industrial Estate, Pyle.

. The Charity is governed by 8 Trustees:

- Mark Brampton
- Jonathon Davies
- John Hornsby
- Angela Rackham
- Mike Richardson
- Kevin Taylor (resigned October 2024)
- Jefferson Tildesley MBE
- Claire Young

### **2. Governance Structure and Management**

The Charity was formed on 24<sup>th</sup> June 2010 when 3 Trustees completed a Trust Deed. As highlighted above there are now 8 Trustees. Each of the additional Trustees were appointed via special meetings called under Clause 15 of the Deed. The period of appointment for each Trustee has been determined as 3 years.

The 8 Trustees constitute the board of the Charity. Ordinary Trustee Meetings normally take place every 2 - 3 months. The Chair of the Trustees` Meeting circulates an agenda in advance of the meeting. Minutes are taken and decisions are recorded in the minutes. The draft minutes of each meeting are circulated to Trustees via email after the meeting for review and amendment. The final draft of the minutes is then ratified at the following Trustees` meeting.

Normally Trustees exercise their powers jointly at the ordinary meetings. From time to time, the Trustees delegate the exercise of selected powers or functions to two or more Trustees in accordance with paragraph 7 of the Trust Deed.

The Charity is an affiliated member of the Trussell Trust Foodbank Network. The Network has over 400 members across the UK. The Trussell Trust operates a “social franchise” model whereby it provides individual members with operational procedures, data services and managerial advice/support. The Charity retains the power to exercise its powers as set out in section 5 of the Trust Deed. This includes the powers to raise funds, buy, take on lease, in exchange, hire, or otherwise acquire property and to maintain and equip it for its use.

The Trustees have identified and reviewed the potential risks to which the Charity is exposed. Systems and procedures are in place to effectively manage these risks.

### **3. Objectives and Activities**

#### **3.1 Objectives**

The Charity provides food to individuals and families who are in crisis in Bridgend County Borough. The “objects” set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:

“The relief of poverty, hardship and distress, in particular but not exclusively by:

- 1) the provision of emergency food supplies to individuals and families
- 2) supporting existing agencies working with the distressed and destitute by donating food in bulk.”

#### **3.2 Activities**

The Charity undertakes its activities by collecting food from supermarkets, schools, churches and individuals. The food is stored in a warehouse. Food items are normally dried goods ie tinned and packet foods. In order to minimise wastage, food is stored by commodity in date order.

Food is given to an individual or a family (the client) via the presentation of a voucher that has been issued by a “Distributor”. A Distributor is typically a statutory or charitable organisation, which has received accreditation from the Charity for having the necessary skills and judgement to determine if an individual or a family are in crisis, and need food from the Charity. Currently there are 76 Distributors who have been accredited by the Charity following dialogue.

The first step in the accreditation process is for the Distributor to consider a handbook that explains their role and responsibilities. If the Distributor notifies the Charity that they can fulfill the Charity's requirements as set out they will then usually be invited by the Charity to click on an electronic link to access the Charity's E-referral system. The invitation is made via an email with a link labelled "Accept invitation". By clicking on the link the Distributor indicates that they wish to use e-referral to refer clients to the Charity for food. The Distributor is also asked to agree to a Data Protection Statement.

When a Distributor determines that a client should be referred to the Charity this can be done in 2 ways:

### **1. Printed e-referral vouchers**

The client's details are captured into a computer (or another connected device) and a personalized voucher is printed for them to take to the foodbank.

### **2. "Code-only" referrals**

The client is not given a voucher, but just a voucher code to take to one of the Charity's Foodbank Distribution Centers.

When a client presents either a voucher or the voucher code to the Charity, the client will receive a quantity of food. The amount of food will depend on the circumstances of the individual ie the number/ age of the people being fed. The quantity and type of food commodities are prepared against a designated list. An NHS dietician has designed the list so that it is nutritionally balanced. The quantity of food given is sufficient to last for 10 meals or up to 3 days per person.

Distributors are expected to issue no more than 3 vouchers to a client in a 6 month period so that the client does not become reliant on the Charity for food on an ongoing basis. The Distributor is also expected to ensure that having referred a client that they will do all they can to work with the client to help them to deal with the crisis that they find themselves in either by direct assistance or by signposting the individual to another agency. In exceptional circumstances, a Distributor can issue more than 3 vouchers to a particular client. However, there is an expectation that this will be agreed in advance with the Charity.

The Charity distributes food to clients from 7 Distribution Centres that are located throughout Bridgend County Borough. Between Monday – Friday there is at least one Distribution Centre open within the County Borough as set out in the following table (Figure 1):

<b>Fig.1 Distribution Centre Opening Times</b>		
<b>Monday</b>	1.00pm – 3.00pm	St. David's Church, Pencoed
<b>Tuesday</b>		
	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	10.00am - 12.00pm	Noddfa Chapel Community Centre, Caerau
	12.00am - 2.00pm	Hope Baptist Church, Bridgend
<b>Wednesday</b>		
	10.30am – 12.30pm	Hartshorn House, Maesteg
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
<b>Thursday</b>		
	10.00am - 12.00pm	The Y Centre, John Street, Porthcawl
	1.00pm - 3.00pm	Cornelly Community Church, North Cornelly
<b>Friday</b>		
	11.00am - 2.00pm	Hope Baptist Church, Bridgend

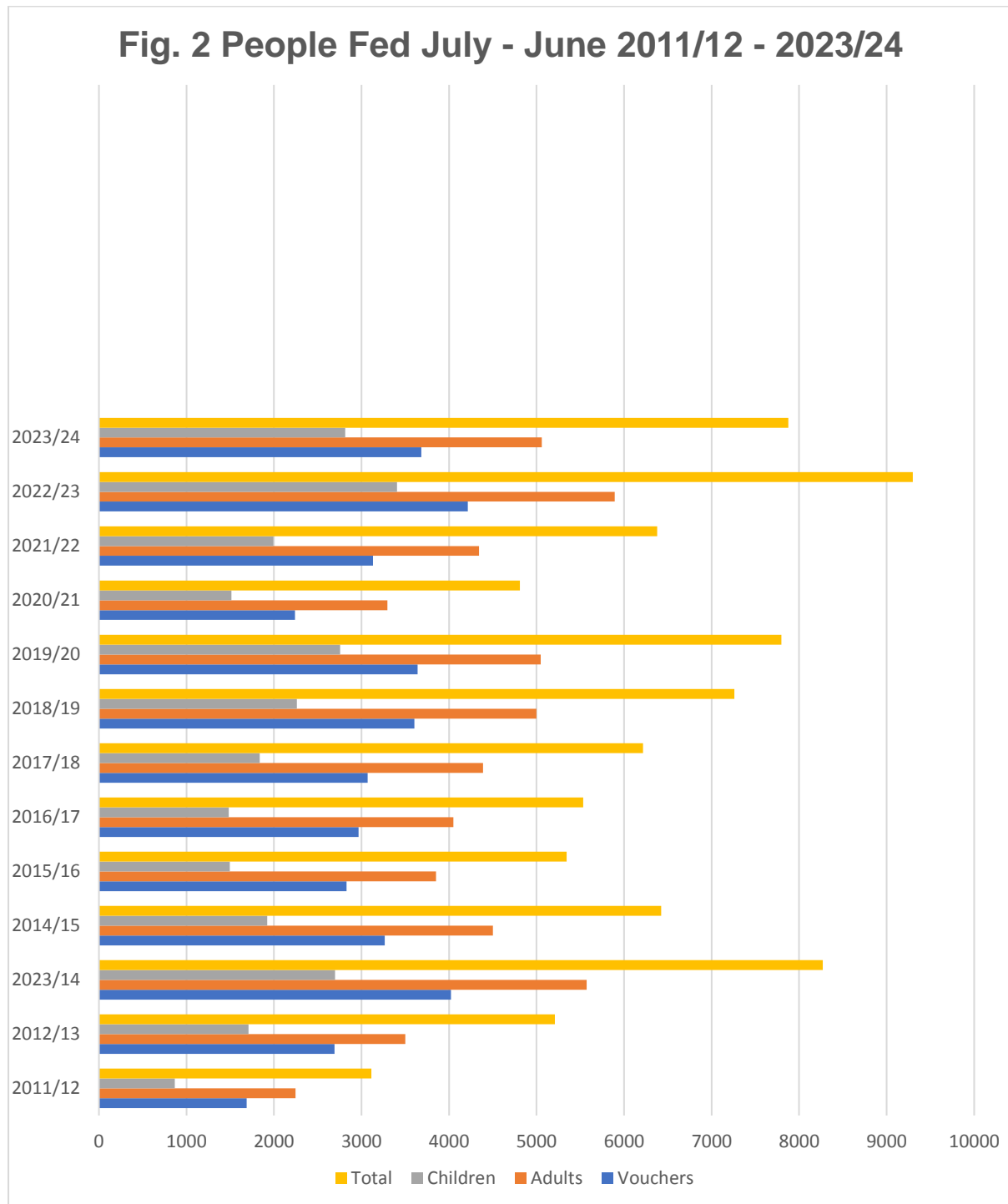
Volunteers operate each of the Distribution Centres. The value of the assistance given the Charity's work by the volunteers is not recognised in the financial accounts. The Charity's activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid employees are a part-time Operations Manager, a part time Office Administrator (both working 12 hours per week) and a Financial Inclusion Project Signposting Coordinator (working 8 hours per week).

The volunteers are numerous and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.

#### 4. Achievements and Performance

In July 2024, the Charity will have been in existence for 14 years. However, the data base hosted by the Trussell Trust only holds information with effect from April 2012.

The following graph set out in Figure 2 below provides a summary of the adults and children who have received food from the Charity with effect from the beginning of July 2011 until the end of June 2024. The total number of people fed during this period is equivalent to circa 83,500 people (57,000 adults and 26,500 children):



The number of clients who needed food was down on the previous year (ie 2022/23) from 9,300 to 7,876 – a year on year decrease of 15%. This reduction in client demand was welcome given that the previous year had been the Charity`s busiest year. Nevertheless, it still meant that 2023/24 was the Charity`s 3<sup>rd</sup> busiest year. During 2023/24 the Charity distributed food with a calculated value of £148,411 to clients. In addition, in order to manage surpluses of certain types of food within the warehouse, it donated food with a calculated value of £10,689 to other charities and organisations with similar aims, such as the Salvation Army and the Wallich.

## 5. Progress Against The Objectives Set For 2023/24

The Charity`s plan for 2023/24 included 8 objectives. These are described in the following table together with an indication as to the progress that was made against each one:

<b>Objectives 2023/24</b>	<b>Progress</b>
<b>1. To continue with the development of the Financial Inclusion Project in partnership with BCAB</b>	In 2022 the Charity secured £51.75k per annum for 3 years from the Trussell Trust to implement a Financial Inclusion project. The aim of the project is to enable Foodbank clients to become financially secure. The charity chose Bridgend Citizens Advice Bureau (BCAB) as its preferred partner for the project. The service commenced in October 2022. The Charity refers appropriate clients to BCAB via a Signposting process (see next section) who then provides each client with financial advice via a designated specialist adviser funded by the Project. During the period October 2022 – June 2024 a total of 648 clients had been supported by BCAB. It is estimated that 250 of these people will not need Foodbank support in the future, as a result of the project.
<b>2. To strengthen further the effectiveness of the Charity`s Signposting arrangements</b>	The network of signposting volunteers was expanded to cover each of the Distribution Centres and training was given to enable the volunteers to make maximum use of the signposting tools. The new arrangements resulted in 911 signposting events being undertaken in the last year – an increase of 47% on the previous year.

<p><b>3. To ensure that the operational arrangements are able to cope if there is another surge in client demand</b></p>	<p>The impact of the cost of living crisis continued to adversely impact on individuals and families. However, there was an overall reduction of 15% in the number of people fed in comparison to the previous year.</p>
<p><b>4. To relocate Aberkenfig Distribution Centre as a result of the current premises being put up for auction and to review the configuration of the Maesteg Distribution Centre</b></p>	<p>Aberkenfig Distribution Centre was successfully relocated to St John`s Church, Aberkenfig. The service commenced at St. John`s in November 2023.</p> <p>In the autumn of 2023, the Maesteg Distribution Centre in Peniel Church had to close because of a rat infestation problem and Bethel Community Church, Maesteg became the sole Distribution Centre for Maesteg. The infestation problem was resolved but the Pastor at Peniel Church proposed to the Chair of Trustees that the service at Peniel should be transferred to Bethel on a permanent basis thereby avoiding the cost of needing to purchase new shelving. The Trustees accepted this recommendation and Peniel closed in February 2024. In recognition of the 14 years of service at Peniel the volunteers at Peniel were provided with a thank you lunch in a local café.</p> <p>During April 2024, a variety of operational difficulties came to light with the Maesteg Distribution Centre service at Bethel Community Church. As a result the Trustees concluded that the service needed to be transferred to a different location in Maesteg, An alternative location was found at Hartshorn House, a health and well being centre. The new service commenced there in June 2024.</p> <p>In parallel with the cessation of the service at Bethel Community Church, Kenfig Hill the Trustees decided that the service at Bethel Community Church would also cease. An alternative venue for the service in the locality will be looked at in 2024/25.</p>

<p><b>5. To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”</b></p>	<p>There were 2 initiatives planned: Firstly the Financial Inclusion Project described in Objective 1. above and secondly to work in partnership with other members of the BCBC Food Network. Both of these objectives were successfully implemented.</p>
<p><b>6. To review the advisory recommendations made in the annual Governance Health Check Report</b></p>	<p>This objective is being carried forward into 2024/25.</p>
<p><b>7. To continue the work on updating Policies and Procedures;</b></p>	<p>The Health and Safety Policy and Safeguarding Policy were reviewed and updated to ensure that they were compliant with prevailing legislative requirements.</p>
<p><b>8. To reduce the Charity`s carbon footprint.</b></p>	<p>In April 2024, the Welsh Government introduced a Workplace Recycling Law. The Charity responded to the requirements of the new Act by changing its working practices in the warehouse so that food was no longer sent out in cardboard boxes/sleeves or plastic wrapping to Distribution Centres. A contract was also taken out with a contractor for the provision and collection of the waste material which was segregated into recycling bins.</p>

## 6 Financial Review

The Statement of Financial Activities (SOFA) for the year ended June 30th 2024 reports the main charitable activities undertaken separately from the governance costs of the Charity.

Total income for the year was £268,112 (2022/23 £317,563). Almost half of this income was via donations of food. Using guidance provided by The Trussell Trust, these have been valued at £125,666. (All food received and given out was weighed on receipt or distribution, and a standard value of £2.37 per kg was applied.) In addition to this, the charity had a total cash income of £142,446 comprising £72,530 in grants, £59,529 in donations from various sources (mainly members of the public), £7,006 from Tesco and ASDA as part of their “top-up arrangement and £3,381 in Gift Aid and interest payments.

Total expenditure for the year was £265,326 (2023/23 £283,505). The Charity distributed food with a calculated value of £159,100 either directly to clients or to other charities with similar aims. £50,130 was spent on the Financial Inclusion Project, all of which was covered by a grant from the Trussell Trust. Wages were £21,874 and other expenses amounted to £28,414. £9,520 was spent setting up the new warehouse – this has been treated as a new fixed asset and depreciation of £3,817 has been applied. The balance sheet shows total assets at June 30th 2024 of £280,102, an increase of £2,786 compared to June 30th 2023.

Notes 3 and 5 to the Accounts gives an analysis of the income received by the Charity, while notes 6 to 12 offer information regarding costs. Note 13 gives an analysis of the grants made by the Charity. Notes 14 to 20 analyse the fixed assets, stocks, debtors and creditors.

## **7. Priorities for 2024/2025**

The Trustees have agreed that the following priorities should be progressed in 2024/25:

### **7.1 To continue with the development of the Financial Inclusion Project in partnership with BCAB by seeking to tackle:**

#### **a) Did Not Attend (DNA):**

- Explore the flexibility of “booked” and “walk in” appointments, to find the optimum approach for each Centre;
- Explore the availability of appropriate, motivational interviewing training for signposters;
- Consider the appropriate use of publicity for the signposting project e.g. the average income per person attending a CAB consultation was £.... Or quotes from satisfied customers.

#### **b) Data Capture:**

- Ensure the accurate and useful collection of data for the project by:
  1. Collection of referral data to compare with the outcome data provided by CAB;
  2. Regular monitoring meetings with CAB to review performance reports;

#### **c) Performance Indicators:**

- Development of and focus on key Performance Indicators such as:
  1. Actual income gained by customers compared to expenditure;
  2. Number of customers unlikely to need access to the Foodbank in the future.

**d) Funding:**

- Seek ongoing funding for the project when the current funding runs out in 2025 by exploring various avenues including matched funding from external organisations and seeking consent from existing and new S/O gifts to fund the project.

**7.2 To strengthen the effectiveness of the assurance monitoring of Distribution Centre`s operational compliance with policies and procedures** – The operational difficulties which came to light in Maesteg Distribution Centre during April 2024 highlighted that the monitoring arrangements for providing assurance to the Trustees that every Distribution Centre was complying with policies and procedures needed to be strengthened. As a result a system of monitoring visits to Distribution Centre by Trustees and the Operational Manager will be introduced during 2024/25.

**7.3 To determine the continuation of the Aberkenfig Distribution Centre as a result of the current premises being closed** – The Charity has been notified that St John`s Church, Aberkenfig, will be closing in September 2024 and that as a result it will no longer be available to use for the Distribution Centre. This is disappointing news given that the service had only moved there in November 2023 following the closure of the previous location at Aberkenfig Community Church. As the number of clients attending the Aberkenfig Distribution Centre has only been just over 5% in the past 12 months it will need to be determined if it is feasible to find another low cost location to enable the Distribution Centre service to continue locally.

**7.4 To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”** – The Charity will continue to progress the Financial Inclusion Project and to actively participate in the BCBC Food Network. The Network is planning to develop a strategy for Food Distribution within BCBC and the Charity is committed to fully participating in that process.

The Charity will consider opportunities to give direct cash gifts to families and individuals who have maximised benefits. This will include giving consideration to selection and referral criteria, safety and probity issues, the optimum value of gifts and follow up and evaluation criteria.

**7.5 To review the advisory recommendations made in the annual Governance Health Check Report** – This is an objective carried forward from 2023/24. The Trustees had been pleased to note that there were no mandatory requirements for the Charity to implement in the last annual Governance Health Check Report. However, the Trussell Trust`s Area Manager had made some advisory recommendations which the Charity should consider implementing over the next 12 months.

**7.6 To continue the work on updating Policies and Procedures** – The Charity will review its policies to ensure that they are compliant.

**7.7 To explore ways in which to reduce the Charity`s carbon footprint** – This issue is being carried forward from previous years. The Charity will again explore ways of reducing its carbon footprint during 2024/25 and beyond by seeking to eliminate the use of plastic bags for clients` food.

**7.8 "To consider the implications of Trussell`s rebranding exercise and implement accordingly"** – The Charity is affiliated to the Trussell Trust which has decided to implement a refresh of its branding for affiliated foodbanks. This refresh will include the introduction of a new logo and the design of stationery, volunteer uniforms and vehicle livery. An analysis of the cost of implementing the refresh will be assessed and an affordable priority plan will be developed so that implementation can commence this year.

An update on progress against these objectives will be included in the next Trustees` Report for the financial year 2024/2025.



<b>Bridgend Foodbank</b>			Charity No	<b>1142714</b>
Annual accounts for the period				
Period start date	<b>01/07/2023</b>	To	Period end date	<b>30/06/2024</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	222,258	45,000	-	267,258	316,993
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	854	-	-	854	570
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>223,112</b>	<b>45,000</b>	<b>-</b>	<b>268,112</b>	<b>317,563</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	216,826	45,000	-	261,826	275,505
Separate material item of expense	S10	-	-	-	-	-
Other	S11	3,500	-	-	3,500	8,000
<b>Total</b>	S12	<b>220,326</b>	<b>45,000</b>	<b>-</b>	<b>265,326</b>	<b>283,505</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	2,786	-	-	2,786	34,058
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S15	2,786	-	-	2,786	34,058
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	2,786	-	-	2,786	34,058
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	266,066	11,250	-	277,316	243,258
<b>Total funds carried forward</b>	S22	<b>268,852</b>	<b>11,250</b>	<b>-</b>	<b>280,102</b>	<b>277,316</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	17,643	-	-	17,643	15,411
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	17,643	-	-	17,643	15,411
<b>Current assets</b>							
Stocks	(Note 18)	B06	29,862	-	-	29,862	29,506
Debtors	(Note 19)	B07	5,500	-	-	5,500	5,683
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	216,344	11,250	-	227,594	226,962
<b>Total current assets</b>		B10	251,706	11,250	-	262,956	262,151
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	497	-	-	497	246
<b>Net current assets/(liabilities)</b>		B12	251,209	11,250	-	262,459	261,905
<b>Total assets less current liabilities</b>		B13	268,852	11,250	-	280,102	277,316
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	268,852	11,250	-	280,102	277,316
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	11,250	-	11,250	11,250
Unrestricted funds		B19	268,852	-	-	268,852	266,066
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	268,852	11,250	-	280,102	277,316

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>J P Davies</i>	J P Davies	28/03/2025
<i>A J Hornsby</i>	A J Hornsby	28/03/2025

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes (True)\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

This change was missed last year when first moving to FRS102. Historic (2020/2021) purchase of a replacement van and set up costs for the new Distribution Centre in Bridgend have now been treated as additions to fixed assets and depreciated accordingly over 3 and 5 years respectively.

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	230163	271469
<b>Adjustments:</b>		
1. Increased Tangible Assets Value	13095	5847
2		
Fund balance as restated	<u>243258</u>	<u>277316</u>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	41306
<b>Adjustments:</b>	
1 Additional Depreciation	-7248
2	
Previous period net income/(expenditure) as restated	<u>34058</u>

**Note 2**  
**2.2 INCOME**

**Accounting policies**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
		✓

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £5,000

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 14.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a

Yes	No	N/a
-----	----	-----

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes No N/a

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes No N/a

✓		
---	--	--

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

✓		
---	--	--

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

✓		
---	--	--

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	59,529	-	-	59,529	71,895
Gift Aid	2,527	-	-	2,527	3,000
Legacies	-	-	-	-	-
General grants provided by government/other charities	27,530	45,000	-	72,530	61,657
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	125,666	-	-	125,666	166,906
Other (Tesco/Asda Top Up)	7,006	-	-	7,006	13,535
<b>Total</b>	<b>222,258</b>	<b>45,000</b>	<b>-</b>	<b>267,258</b>	<b>316,993</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	854	-	-	854	570
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>854</b>	<b>-</b>	<b>-</b>	<b>854</b>	<b>570</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>223,112</b>	<b>45,000</b>	<b>-</b>	<b>268,112</b>	<b>317,563</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Trussell Trust Financial Inclusion Project Grant of £45,000. This is allowing us to contract with Bridgend Citizens Advice Bureau to provide Financial Advisor support

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	125,666	166,906
	125,666	166,906

	This year	Last year
<p><b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b></p>	<p>Donated goods are weighed into the warehouse and are valued at £2.37 per kg, a figure which has been supplied by the Trussell Trust as the typical value of the bundle of goods provided to clients.</p>	<p>Donated goods are weighed into the warehouse and are valued at £2.37 per kg, a figure which has been supplied by the Trussell Trust as the typical value of the bundle of goods provided to clients.</p>
<p><b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b></p>		
<p><b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b></p>	<p>Volunteers operate each of the Distribution Centres and the warehouse. The volunteers are numerous (over 100) and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input and so this is not recognised in the financial accounts. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.</p>	<p>The same comment applies for last year.</p>

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Operation of Bridgend Foodbank	216,826	45,000	-	261,826	241,755	33,750	-	275,505
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	216,826	45,000	-	261,826	241,755	33,750	-	275,505
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Donations to Distribution Centres	3,500	-	-	3,500	8,000	-	-	8,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	3,500	-	-	3,500	8,000	-	-	8,000
<b>TOTAL EXPENDITURE</b>	220,326	45,000	-	265,326	249,755	33,750	-	283,505

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Distribution of Food to Clients	211,696	-	-	211,696	237,368	-	-	237,368
Financial Inclusion Project	5,130	45,000	-	50,130	4,387	33,750	-	38,137
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>216,826</b>	<b>45,000</b>	<b>-</b>	<b>261,826</b>	<b>241,755</b>	<b>33,750</b>	<b>-</b>	<b>275,505</b>

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
Nil	Nil
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	21,874	19,024
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>21,874</b>	<b>19,024</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	0.9	0.9
Governance	-	-
Other	-	-
<b>Total</b>	<b>0.9</b>	<b>0.9</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

<b>This year</b>	
<b>Last year</b>	

Please state the legal authority or reason for making the payment

<b>This year</b>	
<b>Last year</b>	

Please state the amount of the payment (or value of any waiver of a right to an asset)

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense.	-	-

Please note that although a government approved DC Pension scheme is offered, no current or former employee has opted to enrol.

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:****13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Public Relief to those in need of food	10,689	148,411	-	159,100
Out of date food donated to primate sanctuary	3,650	-	-	3,650
Financial Inclusion Project - Service Purchased from Bridgend Citizens Advice Bureau	45,000	-	-	45,000
	-	-	-	-
<b>Total</b>	<b>59,339</b>	<b>148,411</b>	<b>-</b>	<b>207,750</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>		<i>Please provide details of charity's URL.</i>
	<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as Rainbow of Hope, the Salvation Army and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2023/2024 this amounted to approximately 4.5 tonnes	10,689
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	3,650
Bridgend Citizens Advice Bureau (BCAB)	Financial Inclusion Project - BCAB provide financial advice to Foodbank clients	45,000
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>59,339</b>
<b>Other unanalysed grants</b>		<b>-</b>
<b>TOTAL GRANTS PAID</b>		<b>59,339</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Public Relief to those in need of food	23,700	167,171	-	190,871
Out of date food donated to primate sanctuary	5,450	-	-	5,450
Financial Inclusion Project - Service Purchased from Bridgend Citizens Advice Bureau	33,750	-	-	33,750
	-	-	-	-
<b>Total</b>	<b>62,900</b>	<b>167,171</b>	<b>-</b>	<b>230,071</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as Rainbow of Hope, the Salvation Army and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2022/2023 this amounted to approximately 10 tonnes	23,700
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	5,450
Bridgend Citizens Advice Bureau (BCAB)	Financial Inclusion Project - BCAB provide financial advice to Foodbank clients	33,750
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>62,900</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>62,900</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	24,014	23,902	47,916
Additions	-	-	-	9,520	9,520
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	24,014	33,422	57,436

Historic (2020/2021) purchase of a replacement van for £16,994 and set up costs of £7,918 for the new Distribution Centre in Bridgend have now been treated as additions to fixed assets and depreciated accordingly over 3 and 5 years respectively.

This change was missed last year when first moving to FRS102.

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	
<b>** Rate</b>			Over 3 years	Over 5 years	

At beginning of the year	-	-	22,126	10,379	32,505
Disposals	-	-	-	-	-
Depreciation	-	-	1,888	5,400	7,288
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	24,014	15,779	39,793

**14.3 Net book value**

Net book value at the beginning of the year	-	-	1,888	13,523	15,411
Net book value at the end of the year	-	-	-	17,643	17,643

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	4,000	-	25,506	-	-
<i>Added in period</i>	37,440	-	125,666	-	-
<i>Expensed in period</i>	- 37,440	-	- 121,660	-	-
<i>Impaired</i>	-	-	- 3,650	-	-
<i>Closing</i>	<b>4,000</b>	-	<b>25,862</b>	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	4,000	-	25,862	-	-
<b>Total previous year</b>	4,000	-	25,506	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors - Unclaimed Gift Aid (2 years)

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
5,500	5,683
5,500	5,683

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	227	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	270	246	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>497</b>	<b>246</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other (Store Cards)
Total

<b>This year £</b>	<b>Last year £</b>
-	-
122,000	122,000
105,322	104,639
272	323
227,594	226,962

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Financial Inclusion Project	R	Provision of Citizens Advice Service	11,250	45,000	- 45,000	-	-	11,250
Normal Foodbank Operation	U		266,066	223,112	- 220,326	-	-	268,852
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>277,316</b>	<b>268,112</b>	<b>- 265,326</b>	<b>-</b>	<b>-</b>	<b>280,102</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Financial Inclusion Project	R	Provision of Citizens Advice Service	-	45,000	- 33,750	-	-	11,250
Normal Foodbank Operation	U		243,258	272,563	- 249,755	-	-	266,066
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>243,258</b>	<b>317,563</b>	<b>- 283,505</b>	<b>-</b>	<b>-</b>	<b>277,316</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2948			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2740			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

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**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Bridgend Foodbank

**On accounts for the year  
ended**

30/06/2024

**Charity no  
(if any)**

1142714

**Set out on pages**

1 to 29

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 06 / 2024**

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* *Please delete the words in the brackets if they do not apply.*

**Signed:**

*N Evans*

**Date:**

24/03/2025

**Name:**

Nicola Evans

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

Chartered Institute of Public Finance and Accountancy

**Address:**

54 Briary Way

Brackla

Bridgend CF31 2PU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

1. The brought forward balance from 2022-23 has been increased by £5,847 to include the recognition of additional historical assets which had been excluded from the accounts as they were obtained prior to the move to accruals accounting. Note 14 should include an explanation for the prior year restatement.

**BRIDGEND FOODBANK**

England & Wales - Charity number 1142714

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# Accounts

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## **Bridgend Foodbank Trustees` Report 2022/2023**

### **1. Reference and Administrative Details of the Charity and its Trustees**

The name of the Charity is Bridgend Foodbank. The Charity is registered with the Charities Commission - registration number **1142714**.

Its office is located at Hope Baptist Church, Bridgend and it leases a warehouse for food storage at Village Farm Industrial Estate, Pyle.

. The Charity is governed by 8 Trustees:

- Pat Blackwell (resigned April 2023)
- Mark Brampton (appointed November 2023)
- Jonathon Davies
- John Hornsby
- Angela Rackham
- Mike Richardson
- Kevin Taylor (appointed November 2023)
- Jefferson Tildesley MBE
- Claire Young (appointed November 2023)

### **2. Governance Structure and Management**

The Charity was formed on 24<sup>th</sup> June 2010 when 3 Trustees completed a Trust Deed. As highlighted above there are now 8 Trustees. Each of the additional Trustees were appointed via special meetings called under Clause 15 of the Deed. The period of appointment for each Trustee has been determined as 3 years.

The 6 Trustees constitute the board of the Charity. Ordinary Trustee Meetings normally take place every 2 - 3 months. The Chair of the Trustees` Meeting circulates an agenda in

advance of the meeting. Minutes are taken and decisions are recorded in the minutes. The draft minutes of each meeting are circulated to Trustees via email after the meeting for review and amendment. The final draft of the minutes is then ratified at the following Trustees` meeting.

Normally Trustees exercise their powers jointly at the ordinary meetings. From time to time, the Trustees delegate the exercise of selected powers or functions to two or more Trustees in accordance with paragraph 7 of the Trust Deed.

The Charity is an affiliated member of the Trussell Trust Foodbank Network. The Network has over 400 members across the UK. The Trussell Trust operates a “social franchise” model whereby it provides individual members with operational procedures, data services and managerial advice/support. The Charity retains the power to exercise its powers as set out in section 5 of the Trust Deed. This includes the powers to raise funds, buy, take on lease, in exchange, hire, or otherwise acquire property and to maintain and equip it for its use.

The Trustees have identified and reviewed the potential risks to which the Charity is exposed. Systems and procedures are in place to effectively manage these risks.

### **3. Objectives and Activities**

#### **3.1 Objectives**

The Charity provides food to individuals and families who are in crisis in Bridgend County Borough. The “objects” set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:

“The relief of poverty, hardship and distress, in particular but not exclusively by:

- 1) the provision of emergency food supplies to individuals and families
- 2) supporting existing agencies working with the distressed and destitute by donating food in bulk.”

#### **3.2 Activities**

The Charity undertakes its activities by collecting food from supermarkets, schools, churches and individuals. The food is stored in a warehouse. Food items are normally dried goods ie tinned and packet foods. In order to minimise wastage, food is stored by commodity in date order.

Food is given to an individual or a family (the client) via the presentation of a voucher that has been issued by a “Distributor”. A Distributor is typically a statutory or charitable organisation, which has received accreditation from the Charity for having the necessary skills and judgement to determine if an individual or a family are in crisis, and need food from the Charity. Currently there are 76 Distributors who have been accredited by the Charity following dialogue.

Prior to accreditation, the Distributor is given a handbook that explains their role and responsibilities. The Distributor then completes a pro forma that provides the name and corresponding signature of the individual(s) whom the Distributor has authorised to issue a voucher to a client. On receipt of the completed pro forma, the Charity makes arrangements for the Distributor to be able to issue e-referral vouchers. The client's details are captured into a computer (or other connected device) and a personalised voucher is printed for them to take to the foodbank. When a client presents a voucher to the Charity a quantity of food is given to the client. The amount of food given will depend on the circumstances of the individual ie the number/ age of the people receiving the food. The quantity and type of food commodities are given against a designated list of food. A dietician has nutritionally balanced the list. The quantity of food given is sufficient to last for 10 meals or up to 3 days per person.

Distributors are expected to issue no more than 3 vouchers to a client in a 6 month period so that the client does not become reliant on the Charity for food on an ongoing basis. The Distributor is also expected to ensure that having referred a client that they will do all they can to work with the client to help them to deal with the crisis that they find themselves in either by direct assistance or by signposting the individual to another agency. In exceptional circumstances, a Distributor can issue more than 3 vouchers to a particular client. However, there is an expectation that this will be agreed in advance with the Charity.

The Charity distributes food to clients from 9 Distribution Centres that are located throughout Bridgend County Borough. Between Monday – Friday there is at least one Distribution Centre open and emergency food boxes are available at St. Theo`s Charity Shop, Kenfig Hill for any clients who need food on a Saturday:

<b>Bridgend Foodbank Distribution Centre Opening Times</b>		
<b>Monday</b>	1.00pm – 3.00pm	St. David's Church, Pencoed
<b>Tuesday</b>	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	10.00am - 12.00pm	Noddfa Chapel Community Centre, Caerau
	12.00am - 2.00pm	Hope Baptist Church, Bridgend
<b>Wednesday</b>	9.15am - 11.00pm	St David's Church, Bettws ( <b>closed June 2023</b> )
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
	10.00am – 2.00pm	Bethel Community Church, Maesteg ( <b>opened July 2023</b> )

<b>Thursday</b>	10.00am – 12.00pm	The Storehouse, St John Church, Aberkenfig
	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	1.00pm - 3.00pm	Cornelly Community Church, North Cornelly
<b>Friday</b>	11.00am - 2.00pm	Hope Baptist Church, Bridgend
	12.00am - 2.00pm	His Place, Oxford Street, Pontycymer
	11.00am – 1.00pm	Peniel Evangelical Church, Maesteg <b>(closed October 2023)</b>
	1.00pm - 3.00pm	Bethel Community Church, Kenfig Hill

Volunteers operate each of the Distribution Centres. The value of the assistance given the Charity`s work by the volunteers is not recognised in the financial accounts. The Charity`s activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid employees are a part-time Operations Manager, a part time Office Administrator (both working 12 hours per week) and a Financial Inclusion Project Signposting Coordinator (working 8 hours per week).

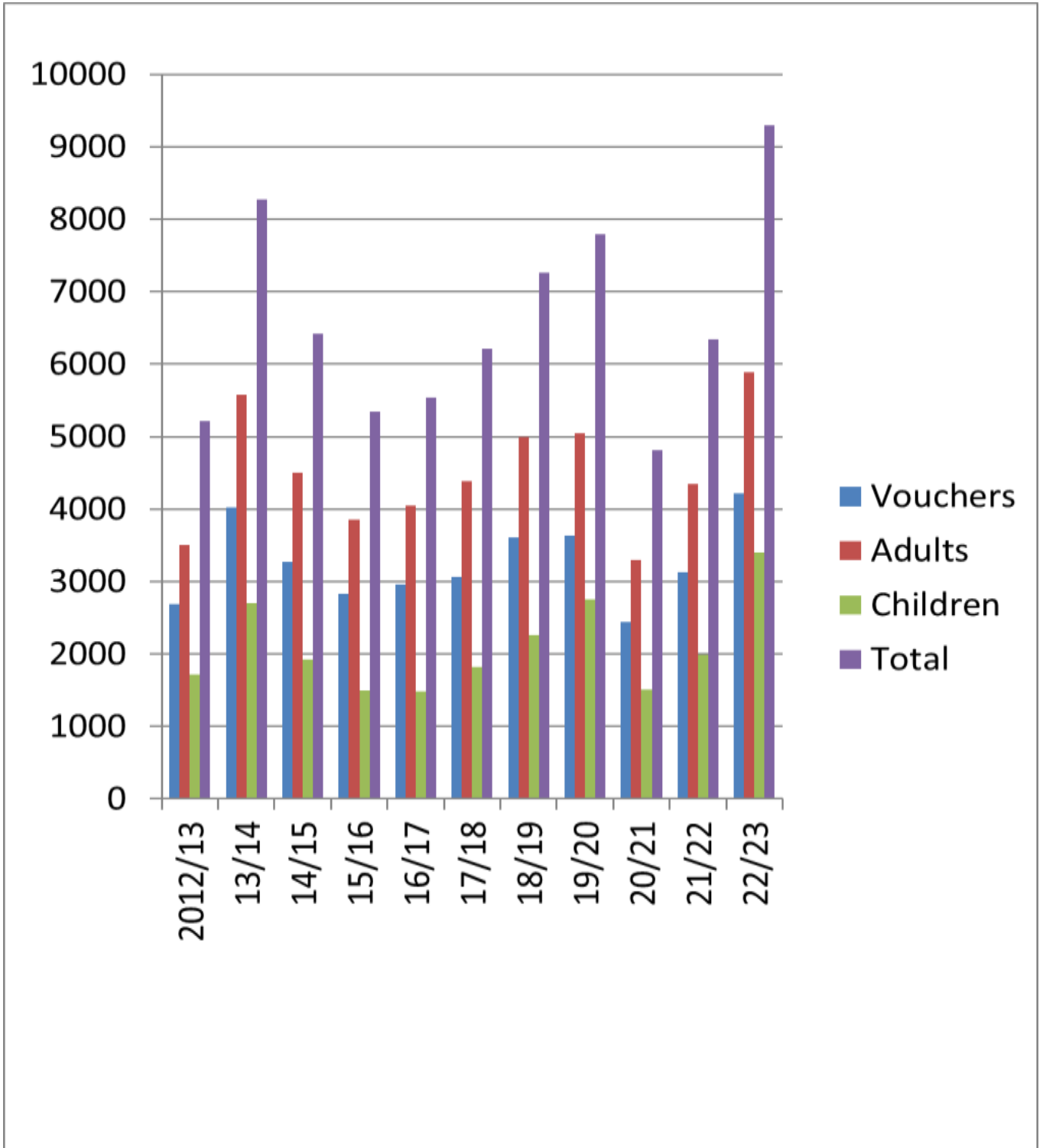
The volunteers are numerous and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.

#### **4. Achievements and Performance**

In July 2023, the Charity will have been in existence for 13 years. However, the data base hosted by the Trussell Trust only holds information with effect from April 2012.

The following graph provides a summary of the adults and children who have received food from the Charity with effect from the beginning of July 2012 until the end of June 2023. The total number of people fed during this period is equivalent to circa 60,000 people (41,000 adults and 19,000 children).

## People Fed July – June 2012/13 – 2022/23



2022/23 was the Charity's busiest ever year since it began the service in October 2009. The number of clients who needed food was up on the previous year from 6,337 to 9,300 – a

year on year increase of 47%. This dramatic rise in clients followed on from a 32% increase in the previous year. It is evident that the increase in 2022/23 was as a result of the impact of the Cost of Living Crisis. During 2022/23 the Charity distributed food with a calculated value of £167,171 to clients. In addition, in order to manage surpluses of certain types of food within the warehouse, it donated food with a calculated value of £23,700 to other charities and organisations with similar aims, such as the Salvation Army and Big Bocs Bwyd.

The plans for 2022/23 included 7 priorities. A description of these priorities together with an update on progress is provided in the following table:

<b>Objectives 2022/23</b>	<b>Progress</b>
<b>1.To utilize funding secured from the Trussell Trust to put in place a 3 year project designed to help clients to become financially secure;</b>	In 2022 the Charity secured £51.75k per annum for 3 years from the Trussell Trust to implement a Financial Inclusion project. The aim of the project is to enable Foodbank clients to become financially secure. The charity chose Bridgend Citizens Advice Bureau (BCAB) as its preferred partner for the project. The service commenced in October 2022. The Charity refers appropriate clients to BCAB via a Signposting process (see next section) who then provides each client with financial advice via a designated specialist adviser funded by the Project. During the period October 2022 – June 2023 a total of 264 clients had been supported by BCAB.
<b>2.To put in place a network of signposting volunteers across the Distribution Centers to support the implementation of the Financial Inclusion Project;</b>	In order to facilitate the referral of clients to the Financial Inclusion Project funding was allocated from within the Project to appoint a Signposting Coordinator on a part time basis to oversee the client referral process. Signposting volunteers were also designated in each of the Distribution Centres to initiate the referral of clients to the Signposting Coordinator.
<b>3.To ensure that there are robust plans in place to cope with a surge in client demand;</b>	As highlighted above 2022/23 was the Charity`s busiest ever year. However, the Charity was able to respond effectively to this increase in demand. The operational resilience of the service has been further strengthened by the acquisition of a larger warehouse. See 4. Below.

<p><b>4.To review the feasibility of moving to a larger warehouse so that food storage capacity can be increased;</b></p>	<p>In the spring of 2023 Bridgend County Borough Council (BCBC) offered the charity the opportunity of renting Unit 4 on Village Farm Industrial Estate. The new warehouse is almost twice as large as Unit 2 and obviates the need to store surplus food off site. The warehouse service moved to Unit 4 at the beginning of July 2023.</p>
<p><b>5.To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”;</b></p>	<p>There were 2 initiatives planned: Firstly the Financial Inclusion Project described in Objective 1. above and secondly to work in partnership with other members of the BCBC Food Network. Both of these objectives were successfully achieved.</p>
<p><b>6.To open a new Distribution Centre at Bethel Community Church, Kenfig Hill;</b></p>	<p>The new service at Bethel Community Church commenced in July 2022.</p> <p>Due to a low take up by clients (ie 1% of total activity) Trustees decided to close Bettws Distribution Centre in June 2023.</p>
<p><b>7.To continue the work on updating Policies and Procedures;</b></p>	<p>The Health and Safety Policy and Welsh Language Policy were reviewed to ensure that they were compliant with prevailing legislative requirements.</p>
<p><b>8.To reduce the Charity`s carbon footprint.</b></p>	<p>The large increase in client demand meant that the Charity`s capacity to progress this issue was reduced. As a result this objective will be carried forward into 2023/24.</p>

## 5. Financial Review

The Statement of Financial Activities (SOFA) for the year ended June 30th 2023 reports the main charitable activities undertaken separately from the governance costs of the Charity.

Total income for the year was £317,563. Just over half of this income was via donations of food. Using guidance provided by The Trussell Trust, these have been valued at £166,906. (All food received and given out was weighed on receipt or distribution, and a standard value of £2.37 per kg was applied.) In addition to this, the charity had a total cash income of £150,657 comprising £71,895 in donations from various sources (mainly members of the public), £61,657 in grants, £13,535 from Tesco and ASDA as part of their “top-up arrangement and £3,570 in Gift Aid and interest payments.

Total expenditure for the year was £276,257. The Charity distributed food with a calculated value of £190,871 either directly to clients or to other charities with similar aims. £37,897 was spent on the Financial Inclusion Project, all of which was covered by a grant from the Trussell Trust. Wages were £19,024 and other expenses amounted to £26,250. £9,564 was spent setting up the new warehouse – this has been treated as a new fixed asset. The balance sheet shows total assets at June 30th 2023 of £271,469, an increase of £41,306 compared to June 30th 2022. Within this, the value of stock held decreased by £3,911 while the Charity's cash assets increased by £35,885.

Notes 3 and 5 to the Accounts gives an analysis of the income received by the Charity, while notes 6 to 12 offer information regarding costs. Note 13 gives an analysis of the grants made by the Charity. Notes 14 to 20 analyse the fixed assets, stocks, debtors and creditors.

## **6. Priorities for 2023/24**

The Trustees have agreed that the following priorities should be progressed in 2023/24:

- **5.1 To continue with the development of the Financial Inclusion Project in partnership with BCAB** – As highlighted earlier the Project was successfully launched in October 2022. During the forthcoming year the key aim of the project will be to reduce the number of clients who do not attend appointments (DNAs) thereby facilitating an increase in the number of clients that BCAB are able to support.
- **5.2 To strengthen further the effectiveness of the Charity's Signposting arrangements** – The overarching objective will be to train the signposting volunteers so that they are able to maximise use of the signposting tools which have been provided by the Trussell Trust to signpost clients to other agencies.
- **5.3 To ensure that the operational arrangements are able to cope if there is another surge in client demand** – The outlook for the economy in the forthcoming year is not as gloomy as it was for 2022/23 with inflationary pressures forecast to reduce to single figures. However, the impact of the Cost of Living Crisis is continuing to affect individuals and a further increase in client demand cannot be ruled out. The Charity will aim to ensure that food stocks are able to meet a further increase should it materialize. This will be facilitated by the increased storage capacity provided by the new warehouse together with a healthy financial position.
- **5.4 To relocate Aberkenfig Distribution Centre as a result of the current premises being put up for auction and to review the configuration of the Maesteg Distribution Centre** – Aberkenfig Distribution Centre is located at Aberkenfig Community Church. The Church has advised the Charity that the building is going to put up for auction and hence an alternative premises will need to be found in the locality for the foodbank service to continue. It has also been necessary to temporarily transfer the Distribution Centre service from Peniel Church to Bethel Church, Maesteg to enable the floor at Peniel to be replaced. Unsurprisingly, the Cost of Living Crisis has caused an increase in demand for food in the Maesteg locality over the past 12 months and consideration will need to be given as to whether the service at Bethel Church

should be retained to meet the increased demand, when Peniel reopens at the end of August 2023.

- **5.5 To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”** – The Charity will continue to progress the Financial Inclusion Project and to actively participate in the BCBC Food Network. The Network is planning to develop a strategy for Food Distribution within BCBC and the Charity is committed to fully participating in that process.
- **5.6 To review the advisory recommendations made in the annual Governance Health Check Report** - The Trustees had been pleased to note that there were no mandatory requirements for the Charity to implement in the last annual Governance Health Check Report. However, the Trussell Trust`s Area Manager had made some advisory recommendations which the Charity should consider implementing over the next 12 months.
- **5.7 To continue the work on updating Policies and Procedures** – The Charity will review its policies to ensure that they are compliant with prevailing legislation.
- **5.8 To reduce the Charity`s carbon footprint** – This issue is being carried forward from 2022/23. The Charity will explore ways of reducing its carbon footprint during 2023/24 and beyond by seeking to eliminate the use of plastic bags for clients` food.

An update on progress against these objectives will be included in the next Trustees` Report.



<b>Bridgend Foodbank</b>			Charity No	<b>1142714</b>
Annual accounts for the period				
Period start date	<b>01/07/2022</b>	To	Period end date	<b>30/06/2023</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	272,563	45,000	-	317,563	204,022
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>272,563</b>	<b>45,000</b>	<b>-</b>	<b>317,563</b>	<b>204,022</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	234,507	33,750	-	268,257	154,742
Separate material item of expense	S10	-	-	-	-	-
Other	S11	8,000	-	-	8,000	-
<b>Total</b>	S12	<b>242,507</b>	<b>33,750</b>	<b>-</b>	<b>276,257</b>	<b>154,742</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	30,056	11,250	-	41,306	49,280
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>30,056</b>	<b>11,250</b>	<b>-</b>	<b>41,306</b>	<b>49,280</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>30,056</b>	<b>11,250</b>	<b>-</b>	<b>41,306</b>	<b>49,280</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	230,163	-	-	230,163	180,883
<b>Total funds carried forward</b>	S22	<b>260,219</b>	<b>11,250</b>	<b>-</b>	<b>271,469</b>	<b>230,163</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	9,564	-	-	9,564	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	9,564	-	-	9,564	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	29,506	-	-	29,506	33,417
Debtors	(Note 19)	B07	5,683	-	-	5,683	5,669
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	215,712	11,250	-	226,962	191,077
<b>Total current assets</b>		B10	250,901	11,250	-	262,151	230,163
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	246	-	-	246	-
<b>Net current assets/(liabilities)</b>		B12	250,655	11,250	-	261,905	230,163
<b>Total assets less current liabilities</b>		B13	260,219	11,250	-	271,469	230,163
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	260,219	11,250	-	271,469	230,163
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	11,250	-	11,250	-
Unrestricted funds		B19	260,219	-	-	260,219	230,163
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	260,219	11,250	-	271,469	230,163

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>J P Davies</i>	J P Davies	09/02/2023
<i>A J Hornsby</i>	A J Hornsby	09/02/2023

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	From an income and expenditure basis to an accruals basis.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Required because our income for the year exceeded £250,000.
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Debtors and creditors have been introduced for both the prior period and the current period (See note 2 for details).

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes (True)\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

- |   |
|---|
| 1. Gift Aid Debtor added for each year                            |
| 2. HMRC Income tax creditor added for each year where applicable. |

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	177959	224494
<b>Adjustments:</b>		
1	2986	5669
2	-62	
Fund balance as restated	<u>180883</u>	<u>230163</u>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	46535
<b>Adjustments:</b>	
1	2683
2	62
Previous period net income/(expenditure) as restated	<u>49280</u>

## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
		✓

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		✓

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £5,000

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 14.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
	✓	

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes No N/a

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes No N/a

✓		
---	--	--

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes No N/a

✓		
---	--	--

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

✓		
---	--	--

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	71,895	-	-	71,895	49,814
Gift Aid	3,000	-	-	3,000	2,683
Legacies	-	-	-	-	-
General grants provided by government/other charities	16,657	45,000	-	61,657	40,162
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	166,906	-	-	166,906	103,961
Other (Tesco/Asda Top Up)	13,535	-	-	13,535	7,402
<b>Total</b>	<b>271,993</b>	<b>45,000</b>	<b>-</b>	<b>316,993</b>	<b>204,022</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	570	-	-	570	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>570</b>	<b>-</b>	<b>-</b>	<b>570</b>	<b>-</b>
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>272,563</b>	<b>45,000</b>	<b>-</b>	<b>317,563</b>	<b>204,022</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Trussell Trust Financial Inclusion Project Grant of £45,000. This is allowing us to contract with Bridgend Citizens Advice Bureau to provide Financial Advisor support

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	166,906	103,961
	166,906	103,961

	This year	Last year
<p><b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b></p>	<p>Donated goods are weighed into the warehouse and are valued at £2.37 per kg, a figure which has been supplied by the Trussell Trust as the typical value of the bundle of goods provided to clients.</p>	<p>Prior to June 2022, donated goods were valued at £1.75 per kg, the previous figure which the Trussell Trust gave as the typical value of the bundle of goods provided to clients. A stock reevaluation was done up to £2.37 as at the end of June 2022.</p>
<p><b>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</b></p>		
<p><b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b></p>	<p>Volunteers operate each of the Distribution Centres and the warehouse. The volunteers are numerous (over 100) and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input and so this is not recognised in the financial accounts. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.</p>	<p>The same comment applies for last year.</p>

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Operation of Bridgend Foodbank	234,507	33,750	-	268,257	145,172	9,570	-	154,742
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	234,507	33,750	-	268,257	145,172	9,570	-	154,742
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Donations to Distribution Centres	8,000	-	-	8,000	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	8,000	-	-	8,000	-	-	-	-
<b>TOTAL EXPENDITURE</b>	242,507	33,750	-	276,257	145,172	9,570	-	154,742

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Distribution of Food to Clients	230,360	-	-	230,360	154,742	-	-	154,742
Financial Inclusion Project	37,897	-	-	37,897	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>268,257</b>	<b>-</b>	<b>-</b>	<b>268,257</b>	<b>154,742</b>	<b>-</b>	<b>-</b>	<b>154,742</b>

**Section C** **Notes to the accounts**

**Note 10** **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner’s fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
Nil	Nil
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	19,024	14,976
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>19,024</b>	<b>14,976</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	0.9	0.7
Governance	-	-
Other	-	-
<b>Total</b>	<b>0.9</b>	<b>0.7</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

<b>This year</b>	
<b>Last year</b>	

Please state the legal authority or reason for making the payment

<b>This year</b>	
<b>Last year</b>	

Please state the amount of the payment (or value of any waiver of a right to an asset)

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense.	-	-

Please note that although a government approved DC Pension scheme is offered, no current or former employee has opted to enrol.

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


## Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

## This year:

## 13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Public Relief to those in need of food	23,700.00	167,171.00	Nil	190,871.00
Out of date food donated to primate sanctuary	5,450.00	-	Nil	5,450.00
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>29,150</b>	<b>167,171</b>	<b>-</b>	<b>196,321</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

## 13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>		<i>Please provide details of charity's URL.</i>
	<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as Rainbow of Hope, the Salvation Army and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2022/2023 this amounted to approximately 10 tonnes	23,700
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	5,450
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>29,150</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>29,150</b>

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Public Relief to those in need of food	19,495.00	97,790.00	Nil	<b>117,285.00</b>
Out of date food donated to primate sanctuary	4,025.00	-	Nil	<b>4,025.00</b>
	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>23,520</b>	<b>97,790</b>	<b>-</b>	<b>121,310</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
Various Charities such as Rainbow of Hope, the Salvation Army and the Wallich	Surpluses of particular types of food are passed on to like minded charities. During 2022/2023 this amounted to approximately 11 tonnes	19,495
Wales Ape & Monkey Sanctuary, Abercrave	Rather than be thrown away, out of date food is passed on to this small local charity.	4,025
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		<b>23,520</b>
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		<b>23,520</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	7,020	6,420	13,440
Additions	-	-	-	9,564	9,564
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	7,020	15,984	23,004

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	
<b>** Rate</b>			Over 3 years	Over 5 years	

At beginning of the year	-	-	7,020	6,420	13,440
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	7,020	6,420	13,440

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	9,564	9,564

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	2,000	-	31,417	-	-
<i>Added in period</i>	25,504	-	166,906	-	-
<i>Expensed in period</i>	- 25,504	-	- 165,367	-	-
<i>Impaired</i>	-	-	- 5,450	-	-
<i>Closing</i>	<b>2,000</b>	-	<b>27,506</b>	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	2,000	-	27,506	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors - Unclaimed Gift Aid (2 years)

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
5,683	5,669
<b>5,683</b>	<b>5,669</b>

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	246	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other (Store Cards)
Total

<b>This year £</b>	<b>Last year £</b>
-	-
122,000	122,000
104,639	68,822
323	255
226,962	191,077

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Financial Inclusion Project	R	Provision of Citizens Advice Service	-	45,000	- 33,750	-	-	11,250
Normal Foodbank Operation	U		230,163	272,563	- 242,507	-	-	260,219
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	230,163	317,563	- 276,257	-	-	271,469



**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2740			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

<b>FALSE</b>
--------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Porthcawl YMCA	Common Trustee - Mr A J Hornsby	OUT: Room Hire for running Porthcawl Distribution Centre	2534			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

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*For any related party, please provide details of any guarantees given or received.*

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**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name  
Bridgend Foodbank

On accounts for the year ended

30/06/2023

Charity no (if any)

1142714

Set out on pages

1 to 30

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 06 / 2023

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

N Evans

Date:

26/03/2024

Name:

Nicola Evans

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

Chartered Institute of Public Finance and Accountancy

Address:

54 Briary Way

Brackla

Bridgend CF31 2PU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**BRIDGEND FOODBANK**

England & Wales - Charity number 1142714

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# Accounts

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## **Bridgend Foodbank Trustees` Report 2021/2022**

### **1. Reference and Administrative Details of the Charity and its Trustees**

The name of the Charity is Bridgend Foodbank. The Charity is registered with the Charities Commission - registration number **1142714**.

Its office is located at Hope Baptist Church, Bridgend and it leases a warehouse for food storage at Village Farm Industrial Estate, Pyle.

. The Charity is governed by 6 Trustees:

- Pat Blackwell
- Jonathon Davies
- John Hornsby
- Angela Rackham
- Mike Richardson
- Jefferson Tildesley MBE

### **2. Governance Structure and Management**

The Charity was formed on 24<sup>th</sup> June 2010 when 3 Trustees completed a Trust Deed. As highlighted above there are now 6 Trustees. Each of the additional Trustees were appointed via special meetings called under Clause 15 of the Deed. The period of appointment for each Trustee has been determined as 3 years.

The 6 Trustees constitute the board of the Charity. Ordinary Trustee Meetings normally take place every 2 - 3 months. The Chair of the Trustees` Meeting circulates an agenda in advance of the meeting. Minutes are taken and decisions are recorded in the minutes. The draft minutes of each meeting are circulated to Trustees via email after the meeting for review and amendment. The final draft of the minutes is then ratified at the following Trustees` meeting.

Normally Trustees exercise their powers jointly at the ordinary meetings. From time to time, the Trustees delegate the exercise of selected powers or functions to two or more Trustees in accordance with paragraph 7 of the Trust Deed.

The Charity is an affiliated member of the Trussell Trust Foodbank Network. The Network has over 400 members across the UK. The Trussell Trust operates a “social franchise” model whereby it provides individual members with operational procedures, data services and managerial advice/support. The Charity retains the power to exercise its powers as set out in section 5 of the Trust Deed. This includes the powers to raise funds, buy, take on lease, in exchange, hire, or otherwise acquire property and to maintain and equip it for its use.

The Trustees have identified and reviewed the potential risks to which the Charity is exposed. Systems and procedures are in place to effectively manage these risks.

### **3. Objectives and Activities**

#### **3.1 Objectives**

The Charity provides food to individuals and families who are in crisis in Bridgend County Borough. The “objects” set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:

“The relief of poverty, hardship and distress, in particular but not exclusively by:

- 1) the provision of emergency food supplies to individuals and families
- 2) supporting existing agencies working with the distressed and destitute by donating food in bulk.”

#### **3.2 Activities**

The Charity undertakes its activities by collecting food from supermarkets, schools, churches and individuals. The food is stored in a warehouse. Food items are normally dried goods ie tinned and packet foods. In order to minimise wastage, food is stored by commodity in date order.

Food is given to an individual or a family (the client) via the presentation of a voucher that has been issued by a “Distributor”. A Distributor is typically a statutory or charitable organisation, which has received accreditation from the Charity for having the necessary skills and judgement to determine if an individual or a family are in crisis, and need food from the Charity. Currently there are 76 Distributors who have been accredited by the Charity following dialogue.

Prior to accreditation, the Distributor is given a handbook that explains their role and responsibilities. The Distributor then completes a pro forma that provides the name and corresponding signature of the individual(s) whom the Distributor has authorised to issue a voucher to a client. On receipt of the completed pro forma, the Charity makes arrangements for the Distributor to be able to issue e-referral vouchers. The client’s details are captured into a computer (or other connected device) and a personalised voucher is printed for them to take to the foodbank. When a client presents a voucher to the Charity a quantity of food is given to the client. The amount of food given will depend on the circumstances of the individual ie the number/ age of the people receiving the food. The quantity and type of food commodities are given against a designated list of food. A dietician has nutritionally balanced the list. The quantity of food given is sufficient to last for 10 meals or up to 3 days per person.

Distributors are expected to issue no more than 3 vouchers to a client so that the client does not become reliant on the Charity for food on an ongoing basis. The Distributor is also expected to ensure that having referred a client that they will do all they can to work with the client to help them to deal with the crisis that they find themselves in either by direct assistance or by signposting the individual to another agency. In exceptional circumstances, a Distributor can issue more than 3 vouchers to a particular client. However, there is an expectation that this will be agreed in advance with the Charity.

The Charity distributes food to clients from 10 Distribution Centres that are located throughout Bridgend County Borough. Between Monday – Friday there is at least one Distribution Centre open and emergency food boxes are available at St. Theo’s Charity Shop, Kenfig Hill for any clients who need food on a Saturday:

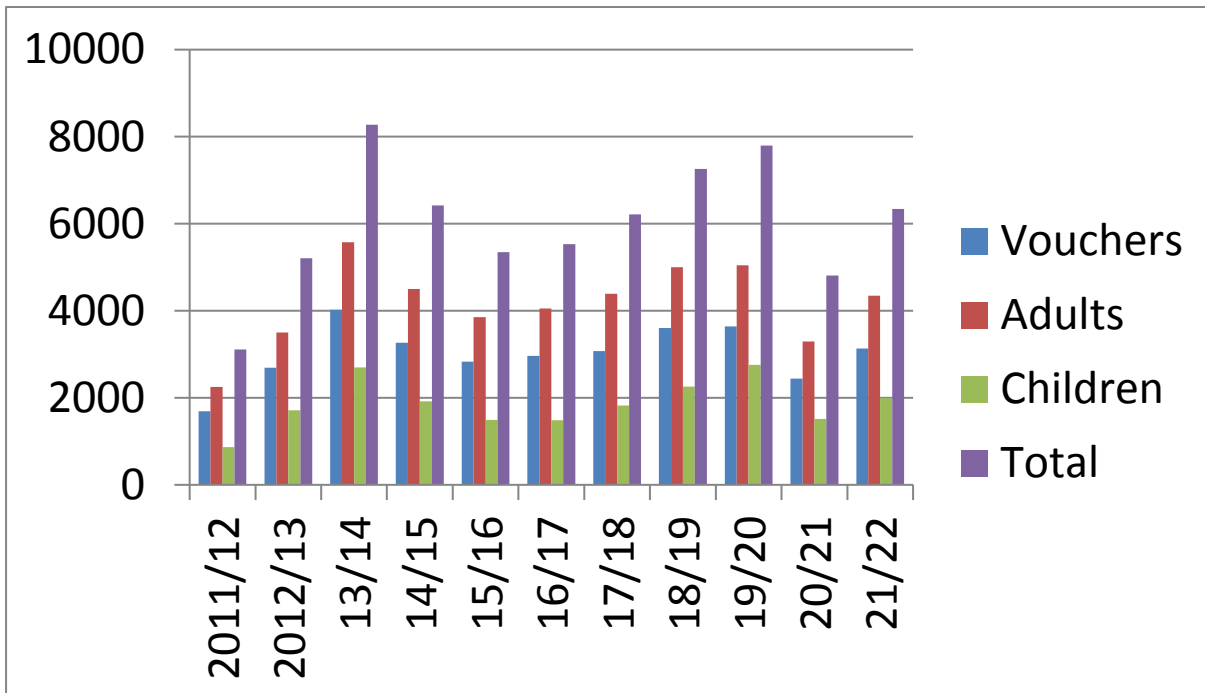
<b>Distribution Centre Opening Times</b>		
Monday	1.00pm – 3.00pm	St. David’s Church, Pencoed
Tuesday	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	10.00am - 12.00pm	Noddfa Chapel Community Centre, Caerau
	12.00am - 2.00pm	Hope Baptist Church, Bridgend
Wednesday	9.15am - 11.00pm	St David’s Church, Bettws
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
Thursday	10.00am – 12.00pm	The Storehouse, Aberkenfig Bible Church
	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	1.00pm - 3.00pm	Cornelly Community Church, North Cornelly
Friday	11.00am - 2.00pm	Hope Baptist Church, Bridgend
	12.00am - 2.00pm	His Place, Oxford Street, Pontycymer
	11.00am – 1.00pm	Peniel Evangelical Church, Maesteg
	1.00pm - 3.00pm	Bethel Community Church, Kenfig Hill

Volunteers operate each of the Distribution Centres. The value of the assistance given the Charity’s work by the volunteers is not recognised in the financial accounts. The Charity’s activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid employees are a part-time Operations Manager and a part time Office Administrator (both work 12 hours per week).

The volunteers are numerous and provide varying skills. Consequently, it would be unrealistic to calculate the financial value of their input. Suffice to say that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.

#### **4. Achievements and Performance**

In July 2022, the Charity will have been in existence for 12 years. The data base hosted by the Trussell Trust only holds information with effect from April 2011. The following graph provides a summary of the adults and children who have received food from the Charity with effect from the beginning of July 2011 until the end of June 2022. The total number of people fed during this period is equivalent to circa 60,000 people (41,000 adults and 19,000 children).



During 2021/22 the number of clients who needed food was up on the previous year from 4810 to 6337. This was an increase of 32% on the previous year. This meant that most of the reduction in clients in the previous year's outturn (38%) had disappeared (see graph above). There had been an expectation that this rebound in activity would take place as many of the temporary measures put in place for food distribution at both local and national level during the pandemic had been withdrawn.

During 2021/22 the Charity distributed food with a calculated value of £97,790 to clients. In addition, in order to manage surpluses of certain types of food within the warehouse, it donated food with a calculated value of £19,495 to other charities with similar aims, such as Rainbow of Hope, Salvation Army and the Wallich.

The plans for 2021/22 included 7 priorities:

- Move to a bigger warehouse to increase storage capacity for food.
- Reduce the Charity's carbon footprint.
- Ensure that volunteers receive training updates on a planned basis.
- Implement more effective processes for Signposting clients to other agencies.
- Continue the work on updating Policies and Procedures.
- Operate services in the "new normal".
- Develop a strategic plan in response to the Trussell Trust's document called "Together For Change".

An update on the progress made with these priorities is as follows:

- In the autumn of 2021, Bridgend County Borough Council (BCBC) invited tenders to build several new warehouses adjacent to the site of the Charity's current warehouse. The timetable for construction set out in the tender was for the work to start in early 2022 and for the Charity to move into one of the new larger warehouses in the summer of 2022. However, due to a surge in the cost of building materials, the tenders which were returned by contractors were well in excess of the tender budget. Consequently, BCBC postponed the completion of the tender process. Whilst the Charity is hopeful that BCBC will seek fresh tenders in 2022/23, this is not guaranteed as building costs are still subject to severe inflationary pressures. Dialogue will continue with BCBC's officers on this issue. In the meantime, the Charity is able to utilise vacated accommodation at 79A Nolton Street as additional storage capacity.
- The Food distributed to clients is put in plastic carrier bags. During the past 12 months the Charity has endeavoured to reduce its carbon footprint by replacing the plastic bags with paper ones. However, despite trialling paper bags from 2 companies it has not yet been possible to find paper carrier bags which are strong enough to cope with tinned food. This work will continue in 2022/23.
- During 2021/22 a training programme for volunteers was developed. The programme includes training on Health and Safety, Safeguarding and First Aid.
- Two Signposting Apps became operational. These have been of benefit in helping to signpost clients to other services. Further work is planned on signposting in 2022/23.
- A review of policies and procedures was undertaken to ensure that they are compliant. The only outstanding review relates to the Welsh Policy. This will be completed in 2022/23.
- Building on the work and learning from 2020/21 the operational arrangements put in place during the early stages of the pandemic continued to be risk assessed and kept under review. During the spring of 2022 these arrangements were gradually eased as the pandemic's impact reduced and all of the Distribution Centres are now operating normally.
- At the beginning of 2022 the Trustees held a workshop with the Trussell Trust's Area Manager for South Wales. The purpose of the workshop was to draft a Strategy Statement for the Charity which dovetailed with the Trussell Trust's strategy entitled "Together for Change". The Charity's Vision is **"To provide emergency food to people who are in crisis and to work in partnership with other agencies to alleviate poverty in the community. Offering a helping hand with compassion and dignity, to assist clients to become financially secure."** Work on implementing the Charity's Strategic vision statement will take place in 2022/23. This will include the launch of a 3 year financial inclusion project (see paragraph 6 below).

## 5. Financial Review

The Statement of Financial Activities (SOFA) for the year ended June 30<sup>th</sup> 2022 reports the main charitable activities undertaken separately from the governance costs of the Charity.

Total income for the year was £201,339. Around half of this income was via donations of food. Using guidance provided by The Trussell Trust, these have been valued at £103,961. (All food received and given out was weighed on receipt or distribution, and a standard value of £1.75 per kg was applied. The value of food stock on hand at the year end was then

adjusted to the new standard value of £2.37 per kg.) In addition to this, the charity had a total cash income of £97,378, comprising £49,814 in donations from various sources (mainly members of the public), £40,162 in grants and £7,402 from Tesco and ASDA as part of their "top-up" arrangement.

Total expenditure for the year was £154,804. The Charity distributed food with a calculated value of £121,310 either directly to clients or to other charities with similar aims. Wages were £15,058 and other expenses amounted to £18,436. All fixed assets have been fully depreciated.

The balance sheet shows total assets at June 30<sup>th</sup> 2022 of £224,494, an increase of £46,535 compared to June 30<sup>th</sup> 2021. Within this, the value of stock held decreased by £6,255 while the Charity's cash assets increased by £52,790.

Note 3 to the Accounts gives an analysis of the income received by the Charity, while notes 4 to 6 offer information regarding costs. Note 7 gives an analysis of the grants made by the Charity. Notes 8 to 10 analyse the fixed assets, debtors and creditors respectively.

## 6. Priorities for 2022/23

The Trustees are planning for 8 priorities to be tackled in 2022/23:

- **6.1 To utilize funding secured from the Trussell Trust to put in place a 3-year project designed to help clients to become financially secure** – The Charity had recently secured £51.75k per annum for 3 years from the Trussell Trust to implement a Financial Inclusion project. The aim of the project is to enable Foodbank clients to become financially secure. The charity has chosen Bridgend Citizens Advice Bureau (BCAB) as its preferred partner for the project. The Charity will refer appropriate clients to BCAB who will then provide each client with financial advice via a designated specialist adviser. A newly appointed Signposting Gatekeeper will review referrals from the Distribution Centres and then make an appointment for a client as appropriate with the BCAB's designated specialist adviser. The effectiveness of the project will be subject to ongoing review with quarterly monitoring reports submitted to the Trussell Trust by the Charity in accordance with a prescribed timetable.
- **6.2 To put in place a network of signposting volunteers across the Distribution Centres to support the implementation of the Financial Inclusion Project (see 6.1)** - Plans are in place to appoint a signposting volunteer in each of the Charity's Distribution Centres. The role of the signposting volunteer will be to ensure that clients are signposted as necessary to other agencies. These volunteers will work closely with a Signposting Gatekeeper who will be required to facilitate the operational arrangements for the Financial Inclusion Project. An outline of the role of the Gatekeeper is described in paragraph 6.1.
- **6.3 To ensure that there are robust plans in place to cope with a surge in client demand** – The outlook for the economy in the forthcoming year is gloomy with inflationary pressures forecast to reach double figures. The government has recently announced a package of measures to subsidize the cost of energy for households for the next 2 years. This will help to reduce pressures on the cost of living. Nevertheless, the Charity needs to ensure that it has a contingency plan in place to effectively manage the surge in client demand which is likely to arise.

- **6.4 To review the feasibility of moving to a larger warehouse so that food storage capacity can be increased** – As highlighted above the Charity is awaiting a decision from Bridgend County Borough Council (BCBC) as to when it will proceed to invite tenders to construct several new warehouses adjacent to the warehouse that the Charity presently leases from the Council. The new warehouse provisionally allocated to the Charity will provide circa 50% additional storage capacity. However, if BCBC decides that the cost of construction continues to be prohibitive then the Charity will need to determine if it should look at alternative premises, recognizing that this could mean having to move to a different location in the County Borough.
- **6.5 To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”** – The Charity will begin implementing the strategic vision which it has developed for its services. There are 2 initiatives planned: The Financial Inclusion Project described in paragraph 6.1 is one of the initiatives. The second initiative is to work in partnership with other members of the BCBC Food Network. The Network is planning to develop a strategy for Food Distribution within BCBC and the Charity is committed to fully participating in that process.
- **6.6 To open a new Distribution Centre at Bethel Community Church, Kenfig Hill** – In February 2022, the pastor at Bethel Community Church (BCC), Kenfig Hill, asked the Charity if a Distribution Centre could be located at the church. Following a visit to the Church by the Chair and Operational Manager, the Trustees approved the request. A plan was then drawn up with the church for the new Distribution Centre to open at the beginning of July 2022.
- **6.7 To continue the work on updating Policies and Procedures** – As highlighted above the Charity will review the Welsh Language Policy to ensure that it is compliant.
- **6.8 To reduce the Charity`s carbon footprint** – This issue is being carried forward from 2021/22. The Charity will explore ways of reducing its carbon footprint during 2022/23 and beyond by eliminating the use of plastic bags for clients` food.

An update on progress against these objectives will be included in the next Trustees` Report.



<b>Bridgend Foodbank</b>		Charity No	1142714	<b>CC39a</b>
Annual accounts for the period				
Period start date	01/07/2021	To	Period end date	

## Section A Statement of financial activities

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Donations, legacies and Grants		192,084	9,255	-	201,339	218,112
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>		192,084	9,255	-	201,339	218,112
<b>Resources expended (Notes 4-7)</b>						
Food distributed		120,995	315	-	121,310	119,000
Rent, rates and Insurance		8,880	-	-	8,880	5,712
Telephone, printing, postage & stationery		639	-	-	639	726
Wages, salaries, pensions and NI		5,803	9,255	-	15,058	13,646
Repairs and maintenance		-	-	-	-	290
Light and heat		329	-	-	329	73
Depreciation		-	-	-	-	-
Distribution Centre set up costs		-	-	-	-	7,918
Sundry expenses		5,803	-	-	5,803	6,173
Equipment rental		357	-	-	357	357
Motor expenses		2,428	-	-	2,428	19,695
Loss on sale of fixed assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>		145,234	9,570	-	154,804	173,590
<b>Net incoming/(outgoing) resources before transfers</b>		46,850	-	315	-	46,535
<b>Gross transfers between funds</b>		-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		46,850	-	315	-	46,535
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		46,850	-	315	-	46,535
<b>Total funds brought forward</b>		177,644	315	-	177,959	133,437
<b>Total funds carried forward</b>		224,494	-	-	224,494	177,959

# Bridgend Foodbank

## Section B Balance sheet

	Note	Total this year £	Total last year £
		F01	F02
<b>Fixed assets</b>			
Tangible assets (Note 8)		-	-
Investments		-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		33,417	39,672
Debtors (Note 9)		-	-
(Short term) investments		-	-
Cash at bank and in hand		191,077	138,287
<b>Total current assets</b>		224,494	177,959
<b>Creditors: amounts falling due within one year</b> (Note 10)		-	-
<b>Net current assets/(liabilities)</b>		224,494	177,959
<b>Total assets less current liabilities</b>		224,494	177,959
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets</b>		224,494	177,959
<b>Funds of the Charity</b>			
Unrestricted funds		224,494	177,644
Designated funds		-	-
<b>Total unrestricted funds</b>		224,494	177,644
Restricted income funds		-	315
Endowment funds		-	-
<b>Total funds</b>		224,494	177,959

Signed by one or two trustees on behalf of all the trustees

	Signature	Date of approval
J P Davies	<i>J.P.Davies</i>	<b>07/02/2023</b>
A J Hornsby	<i>A.J.Hornsby</i>	<b>07/02/2023</b>

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year, apart from deciding not to maintain a fixed asset register and to treat all purchases, however large, as revenue expenditure.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

## Note 2

## Accounting policies

**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.
- Small value estimated resources are excluded as immaterial.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Small value estimated liabilities are excluded as immaterial.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost more than £1,000. They are valued at cost and depreciated over a three year timescale (usually). From 2020/2021 onwards, the trustees agreed to treat all purchases, however large, as revenue expenditure rather than use depreciation to spread the cost.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at market value.

Stock on hand comprises food donated by independent donors (being the bulk of the stock) and food purchased by the charity. The value of the stock on hand at the end of June 2022 has been computed by reference to an average cost of £2.37 per kilo, in line with guidance from the Trussell Trust, and this is considered by the trustees to be its market value.

**Restricted Fund**

One restricted fund relates to money given in memory of Mr. Dave Walsh, a volunteer at the Porthcawl Distribution Centre who died in 2015. His widow specified that the money should be used specifically in Porthcawl and as at June 2021 there was £315 still to be spent. During the year this was spent on fresh food given out at the Porthcawl Distribution Centre. All restricted income had therefore been fully spent by the end of June 2022.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	Unrestricted £	Restricted * £	This year £	Last year £
Donations, legacies and Grants	Food donations	103,961		103,961	118,322
	Money donations	49,814		49,814	73,362
	Income Tax Refundable (Gift Aid)	0		-	2,310
	Tesco/ASDA Top-up	7,402		7,402	4,939
	Grants obtained	30,907	9,255	40,162	19,179
				-	-
	<b>Total</b>	<b>192,084</b>	<b>9,255</b>	<b>201,339</b>	<b>218,112</b>

**Note 4 Analysis of resources expended**

*Resources expended may be further analysed if this would help the reader of the accounts.*

	Analysis	Unrestricted £	Restricted £	This year £	Last year £
Heat & light	Bridgend Nolton Street Property - Electricity	188		188	220
	Bridgend Nolton Street Property - Gas	0		-	40
	Pyle Warehouse - Electricity	141		141	113
	Referral Credits	0		-	300
				-	-
	<b>Total</b>	<b>329</b>		<b>329</b>	<b>73</b>

Sundry expenses	Affiliation fees	15		15	405
	Travelling expenses	0		-	0
	Christian literature	0		-	37
	Uniforms / Protective clothing	125		125	61
	AGM Costs	305		305	0
	Computer Repairs/ Replacement	934		934	569
	Rodent Infestation Removal & Protection	432		432	372
	Additional Crates for warehouse	1,548		1,548	3,432
	Fridge & Freezer for Caerau Centre	1,704		1,704	0
	Other sundry expenses	740		740	1,297
	<b>Total</b>	<b>5,803</b>	<b>-</b>	<b>5,803</b>	<b>6,173</b>

## Note 5 Details of certain items of expenditure

### 5.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses	N/A	N/A
Total amount paid	Nil	Nil

### 5.2 Fees for examination or audit of the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	Nil	Nil
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	Nil	Nil

## Note 6 Paid Employees

### 6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	15,058	13,646
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>15,058</b>	<b>13,646</b>

### 6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Operations	0.7	0.7
	-	-
	-	-
	-	-
<b>Total</b>	<b>0.7</b>	<b>0.7</b>

## Note 7 Grantmaking

### 7.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	Total amount	Total amount
	£	£
Public relief to those in need of food	19,495	97,790
Out of date food donated to Primate Sanctuary	4,025	-
	-	-
<b>Total</b>	<b>23,520</b>	<b>97,790</b>

The majority (just over 80%) of the food distributed was given to individuals receiving it from the nine Foodbank Distribution Centres operating around Bridgend County Borough. Surpluses of particular items (just over 11 tonnes) were given to various like-minded institutions such as Rainbow of Hope, the Salvation Army and the Wallich, who themselves passed on the food to those in need. To avoid waste, out of date food (just over 3%) was donated to a primate sanctuary near Swansea.

**Note 8 Tangible fixed assets****8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	7,020	6,420	-	13,440
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	7,020	6,420	-	13,440

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			SL	SL	

Balance brought forward	-	-	7,020	6,420	-	13,440
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	7,020	6,420	-	13,440

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**Note 9 Debtors and prepayments**

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	-	-
Amounts due from subsidiary and associated undertakings			-	-
Other debtors			-	-
Prepayments and accrued income	0	0	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>

**Note 10 Creditors and accruals**

Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 11 Transactions with related parties**

11.1 Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
N/A			Nil	Nil



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name  
Bridgend Foodbank

On accounts for the year ended

30/06/2022

Charity no (if any)

1142714

Set out on pages

1 to 8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 06 / 2022

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed: N Evans

Date: 8/03/2023

Name: Nicola Evans

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

Chartered Institute of Public Finance and Accountancy

Address: 54 Briary Way

Brackla

Bridgend CF31 2PU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**BRIDGEND FOODBANK**

England & Wales - Charity number 1142714

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# Accounts

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## **Bridgend Foodbank Trustees` Report 2020/2021**

### **1. Reference and Administrative Details of the Charity and its Trustees**

The name of the Charity is Bridgend Foodbank. The Charity is registered with the Charities Commission - registration number **1142714**.

Its office is located at Hope Baptist Church, Bridgend and it leases a warehouse for food storage at Village Farm Industrial Estate, Pyle.

. The Charity is governed by 6 Trustees:

- Pat Blackwell
- Jonathon Davies
- John Hornsby
- Angela Rackham
- Mike Richardson
- Jefferson Tildesley MBE

### **2. Governance Structure and Management**

The Charity was formed on 24<sup>th</sup> June 2010 when a Trust Deed was completed by 3 Trustees. As highlighted above there are now 6 Trustees. The additional Trustees were appointed via special meetings called under Clause 15 of the Deed. The period of appointment for each Trustee has been determined as 3 years.

The 6 Trustees constitute the board of the Charity. Ordinary Trustee Meetings are normally held once every 2 - 3 months. The Chair of the Trustees` Meeting circulates an agenda in advance of the meeting. Minutes are taken and decisions are recorded in the minutes. The draft minutes of each meeting are circulated to Trustees via email after the meeting for review and amendment. The final draft of the minutes is then approved at the following Trustees` meeting.

Normally Trustees exercise their powers jointly at the ordinary meetings. From time to time the Trustees delegate the exercise of selected powers or functions to two or more Trustees in accordance with paragraph 7 of the Trust Deed.

The Charity is an affiliated member of the Trussell Trust Foodbank Network. The Network has over 400 members across the UK. The Trussell Trust operates a "social franchise" model whereby it provides individual members with operational procedures, data services and managerial advice/support. The Charity retains the power to exercise its powers as set out in section 5 of the

Trust Deed. This includes the powers to raise funds, buy, take on lease or in exchange, hire or otherwise acquire property and to maintain and equip it for its use.

The Trustees have identified and reviewed the potential risks to which the Charity is exposed. Systems and procedures have been put in place to effectively manage these risks.

### **3. Objectives and Activities**

#### **3.1 Objectives**

The Charity provides food to individuals and families who are in crisis in Bridgend County Borough. The “objects” set out in section 3 of the Trust deed describes what the Charity sets out to achieve viz:

“The relief of poverty, hardship and distress, in particular but not exclusively by:

- 1) the provision of emergency food supplies to individuals and families
- 2) supporting existing agencies working with the distressed and destitute by donating food in bulk.”

#### **3.2 Activities**

The Charity undertakes its activities by collecting food from supermarkets, schools, churches and individuals. The food is held in a store (warehouse). Food items are normally dried goods ie tinned and packet foods. They are stored by commodity in date order so as to minimise wastage.

Food is given to an individual or a family (the client) via the presentation of a voucher which has been issued by a “Distributor”. A Distributor is typically a statutory or charitable organisation which has been recognised by the Charity as having the necessary skills and judgement to determine if an individual or a family are in crisis and needs to be given food by the Charity. Currently there are 109 Distributors each of whom has been accredited by the Charity following dialogue.

Prior to accreditation the Distributor is given a handbook which explains their role and responsibilities. The Distributor then completes a pro forma which provides the name and corresponding signature of the individual(s) whom the Distributor has authorised to issue a voucher to a client. On receipt of the completed pro forma the Charity issues the Distributor with a batch of 20 vouchers. Each voucher has a unique number which is traceable to the Distributor concerned. The Distributor is responsible for completing the necessary details about a client and signing it for presentation to the Charity by the client.

When a client presents a voucher to the Charity a quantity of food is given to the client. The amount of food given will depend on the circumstances of the individual ie the number/ age of the people being fed. The quantity and type of food commodities are given against a designated list. The list has been nutritionally balanced by a dietician. The quantity of food given is sufficient to last for 10 meals or up to 3 days per person.

Distributors are expected to issue no more than 3 vouchers to a client so that the client does not become reliant on the Charity for food on an ongoing basis. The Distributor is also expected to ensure that having referred a client that they will do all they can to work with the client to help them to deal with the crisis that they find themselves in either by direct assistance or by signposting the individual to another agency. In exceptional circumstances a Distributor can issue more than 3 vouchers to a particular client. However it is expected that this will be agreed in advance with the Charity.

The Charity distributes food to clients from 9 Distribution Centres located throughout Bridgend County Borough, although one of these (Bettws) has not yet reopened following the Covid-19 lockdown.

## Distribution Centre Opening Times

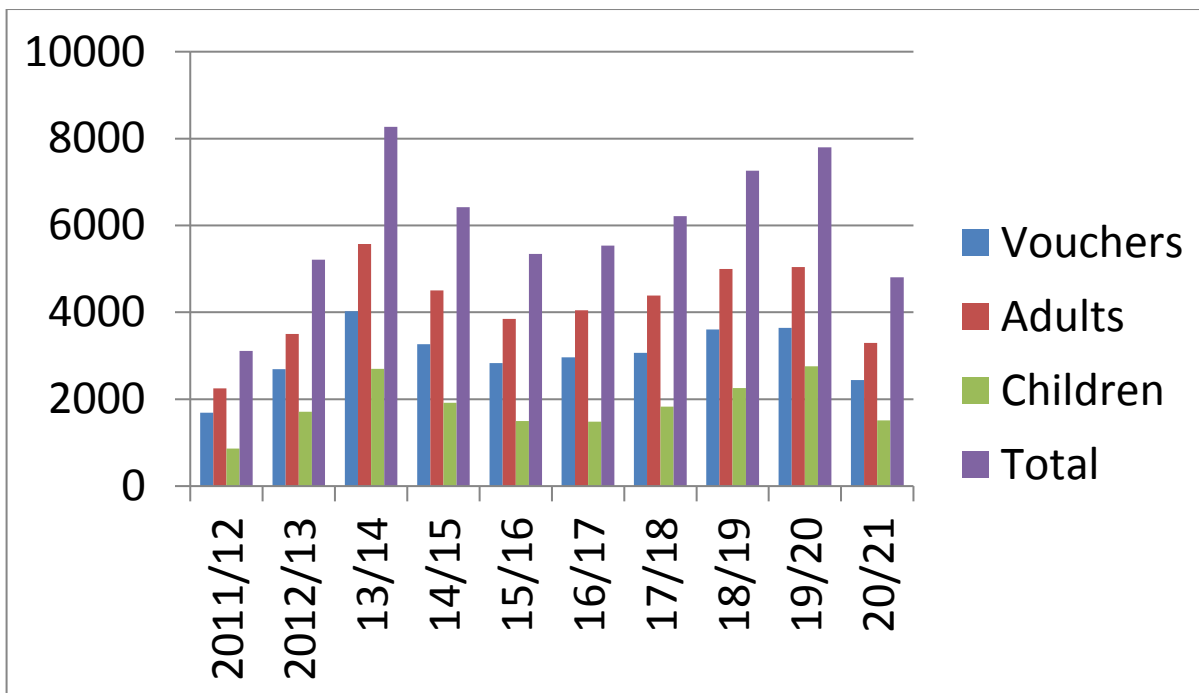
<b>Monday</b>	1.00pm – 3.00pm	St David’s Church, Pencoed
<b>Tuesday</b>	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	10.00am - 12.00pm	Noddfa Chapel Community Centre, Caerau
	12.00am - 2.00pm	Hope Baptist Church, Bridgend
<b>Wednesday</b>	9.15am - 11.00pm	St David’s Church, Bettws (Currently closed)
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
<b>Thursday</b>	10.00am – 12.00pm	The Storehouse, Aberkenfig Bible Church
	10.00am -12.00pm	The Y Centre, John Street, Porthcawl
	1.00pm - 3.00pm	Cornelly Community Church, North Cornelly
<b>Friday</b>	11.00am - 1.00pm	Hope Baptist Church, Bridgend
	11.00am - 2.00pm	His Place, Oxford Street, Pontycymer
	11.00am – 1.00pm	Peniel Evangelical Church, Maesteg

Each of the Distribution Centers is operated by volunteers. The value of the assistance given the Charity’s work by the volunteers is not recognised in the financial accounts. The Charity’s activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid employees are a part-time Operations Manager and a part-time Administrator (each working 12 hours per week), who were appointed in August 2020.

The volunteers are numerous and provide varying skills. Consequently it would be unrealistic to calculate the financial value of their input. Suffice it to be stated that the generosity and commitment of the volunteers are essential to the work, and are greatly appreciated by the Trustees.

## 4. Achievements and Performance

In July 2021 the Charity will have been in existence for 11 years. The data base hosted by the Trussell Trust only holds information with effect from April 2011. The following graph provides a summary of the adults and children who were given food from the beginning of July 2011 until the end of June 2021. The total number of people fed during this period was equivalent to just over 60,000 people (41,000 adults and 19,000 children).



During 2020/21 the number of clients who needed food was down on the previous year from 7,798 to 4,810. This was a decrease of 38.3% which is the lowest total since 2011/12 and the second lowest since the Charity came into existence. The reasons for this reduction in activity are multifactorial including: the temporary increase in universal credit, initiatives by the Welsh Government to tackle food poverty including the establishment of food pantries and an increase in local community food schemes during the pandemic.

During 2020/21 the Charity distributed food with a calculated value of approx £84,000 to clients. In addition, in order to manage surpluses of certain types of food within the warehouse, it donated food with a calculated value of approx £32,000 to other charities with similar aims, such as Rainbow of Hope, Salvation Army, Emmaus and the Wallich.

The plans for 2020/21 included 8 priorities:

- To transfer the Charity's office and Bridgend Distribution Centre from 79A Nolton Street Bridgend to Hope Baptist Church, Bridgend
- To reduce the Charity's carbon footprint
- To move to a larger warehouse so that storage capacity can be increased and to purchase a replacement van
- To ensure that volunteers receive training updates on a planned basis
- To implement more effective Signposting arrangements for clients
- To continue the work on updating Policies and Procedures
- To operate services in the "new normal"
- To close the Cymmer and Ogmore Valley DCs

An update on the progress made with these priorities is now outlined:

- The planned move to Hope Baptist Church was completed in early 2021 and the new service commenced to operate from the new location on 8<sup>th</sup> January 2021.
- Due to the pandemic putting pressure on the operational delivery of the service it was not possible to focus on the Charity's carbon footprint as planned. It has therefore been carried forward as an objective for 2021/22.
- In October 2020 a new van was purchased. The van has the added benefit of being taller than the previous vehicle and this makes it easier for the van volunteers to be able to stand up inside the vehicle when it is being loaded/unloaded.

Agreement in principle has previously been reached with Bridgend County Borough Council (BCBC) for the charity to move to a bigger warehouse. Originally it had been anticipated that construction of the new warehouse would be completed in the summer of 2021. However, there was then a delay within the Council over the finalization of the procurement arrangements for the scheme. As a result the tender for the scheme has only recently been issued and construction will not commence until early 2022. It is anticipated that the new warehouse will be available for occupancy in the autumn of 2022 and the planning for the move has been included as an objective for 2021/22.

- The continuation of the Covid -19 pandemic again hampered the delivery of training to the volunteers. This will be carried forward into 2021/2022.
- New folders were developed to facilitate signposting clients to relevant agencies. Work on promoting the use of the folders was put on hold due to the pandemic and will be carried forward into 2021/22.
- A range of policies and procedures were reviewed and amended for implementation in 2021/22.
- The operational arrangements put in place during the early stages of the pandemic were risk assessed and then kept under review. They were then adjusted as appropriate to reflect government guidance on precautions such as social distancing. The ongoing challenges of the pandemic require this objective to be carried forward in to 2021/22.
- The Distribution Centers in Cymmer and Nantymoel were closed as planned in the autumn of 2020 due to them no longer being viable.

## **5. Financial Review**

The Statement of Financial Activities (SOFA) for the year ended June 30<sup>th</sup> 2021 reports the main charitable activities undertaken separately from the governance costs of the Charity.

Total income for the year was £218,112. Much of this income was via donations of food, which using guidance provided by The Trussell Trust have been valued at £118,322. (All food received and given out was weighed on receipt or distribution, and a standard value of £1.75 per kg was applied. This value was also utilised for the value of food stock on hand at the year end.) In addition to this, the charity had a total cash income of £99,790, comprising £73,362 in donations from various sources (mainly members of the public), £2,310 in recovered Gift Aid, £19,179 in grants and £4,939 from Tesco and ASDA as part of their "top-up" arrangement.

Total expenditure for the year was £173,590. The Charity distributed food with a calculated value of £119,000 either directly to clients or to other charities with similar aims. Wages were £13,646, motor expenses (including the purchase of a replacement van) were £19,695 and other expenses amounted to £21,249. Fixed assets have been fully depreciated.

The balance sheet shows total assets at June 30<sup>th</sup> 2021 of £177,959, an increase of £44,522 compared to June 30<sup>th</sup> 2020. Within this, the Charity's cash assets increased by £43,787 and the value of stock held increased by £735.

Note 3 to the Accounts gives an analysis of the income received by the Charity, while notes 4 to 6 offer information regarding costs. Note 7 gives an analysis of the grants made by the Charity. Notes 8 to 10 analyse the fixed assets, debtors and creditors respectively.

## 6. Priorities for 2021/22

The Trustees have agreed that the following priorities should be progressed in 2021/22:

- **5.1 To move to a larger warehouse so that storage capacity can be increased** – As highlighted above the Charity is anticipating that a new warehouse will be available for occupancy in the autumn of 2022. Planning for the transfer to the new facility will be undertaken in order for the move to go smoothly. The new warehouse will be 50% bigger than the current warehouse and will remedy the ongoing operational pressures which are being experienced due to a lack of storage facilities. At the present time the vacated Distribution Centre/office accommodation is being used on a temporary basis to store surplus stock. However this accommodation is not in a good state of repair and does not present a sustainable solution beyond the short term.
- **5.2 To reduce the Charity's carbon footprint** – This issue is being carried forward from last year's Operational Plan. The Charity will explore ways of reducing its carbon footprint during 2021/22 and beyond. The first project will be focused on eliminating or reducing the use of plastic bags.
- **5.3 To ensure that volunteers receive training updates on a planned basis** – as highlighted in Section 4 this issue is being carried forward from last year's Operational Plan. A training programme will be developed noting that as in previous years the ongoing pandemic may continue to hamper its effective delivery to volunteers.
- **5.4 To implement more effective Signposting arrangements for clients** – This issue is carried forward from the last Operational Plan. The Trussell Trust has made an App available to facilitate signposting. The Operational Manager will ensure that Volunteers receive training in how to use it for the benefit of clients.
- **5.5 To continue the work on updating Policies and Procedures** – Several policies including those on Data Protection, Equal Opportunity and Health and Safety have been reviewed and will be implanted.
- **5.6. To operate services in the "new normal"** – As highlighted in Section 4 a considerable amount of work was carried out in 2020/21 to ensure that the environment in which both volunteers and clients operated was as safe as possible. This work will continue in 2021/22.
- **5.7 To develop a strategic plan in response to the Trussell Trust's document called "Together For Change"** – The Trussell Trust has recently published a 5 year strategic plan entitled "Together For Change". The declared aims of this strategy are "Changing Communities, Changing Policies, Changing Minds". The Charity will work with representatives of the Trussell Trust to think through what this might look like within Bridgend County Borough.



<b>Bridgend Foodbank</b>		Charity No	1142714	<b>CC39a</b>
Annual accounts for the period				
Period start date	01/07/2020	To	Period end date	

## Section A Statement of financial activities

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Donations, legacies and Grants		200,828	17,284	-	218,112	217,071
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total incoming resources</b>		200,828	17,284	-	218,112	217,071
<b>Resources expended (Notes 4-7)</b>						
Food distributed		119,000	-	-	119,000	117,294
Rent, rates and Insurance		5,712	-	-	5,712	5,447
Telephone, printing, postage & stationery		726	-	-	726	1,089
Wages, salaries, pensions and NI		1,075	12,571	-	13,646	-
Repairs and maintenance		290	-	-	290	15
Light and heat		73	-	-	73	763
Depreciation		-	-	-	-	-
Distribution Centre set up costs		5,024	2,894	-	7,918	-
Sundry expenses		5,604	569	-	6,173	2,795
Equipment rental		357	-	-	357	324
Motor expenses		14,695	5,000	-	19,695	2,372
Loss on sale of fixed assets		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total resources expended</b>		152,556	21,034	-	173,590	130,099
<b>Net incoming/(outgoing) resources before transfers</b>		48,272	- 3,750	-	44,522	86,972
<b>Gross transfers between funds</b>		-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		48,272	- 3,750	-	44,522	86,972
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		48,272	- 3,750	-	44,522	86,972
<b>Total funds brought forward</b>		129,372	4,065	-	133,437	46,465
<b>Total funds carried forward</b>		177,644	315	-	177,959	133,437

# Bridgend Foodbank

## Section B Balance sheet

	Note	Total this year £	Total last year £
		F01	F02
<b>Fixed assets</b>			
Tangible assets (Note 8)		-	-
Investments		-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Stock and work in progress		39,672	38,937
Debtors (Note 9)		-	-
(Short term) investments		-	-
Cash at bank and in hand		138,287	94,500
<b>Total current assets</b>		177,959	133,437
<b>Creditors: amounts falling due within one year</b> (Note 10)		-	-
<b>Net current assets/(liabilities)</b>		177,959	133,437
<b>Total assets less current liabilities</b>		177,959	133,437
<b>Creditors: amounts falling due after one year</b>		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets</b>		177,959	133,437
<b>Funds of the Charity</b>			
Unrestricted funds		177,644	129,372
Designated funds		-	-
<b>Total unrestricted funds</b>		177,644	129,372
Restricted income funds		315	4,065
Endowment funds		-	-
<b>Total funds</b>		177,959	133,437
Signed by one or two trustees on behalf of all the trustees		Signature	Date of approval
J P Davies		<i>J.P.Davies</i>	<b>16/02/2022</b>
A J Hornsby		<i>A.J.Hornsby</i>	<b>16/02/2022</b>

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year, apart from deciding not to maintain a fixed asset register and to treat all purchases, however large, as revenue expenditure.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years .

## Note 2

## Accounting policies

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> <li>Small value estimated resources are excluded as immaterial.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Small value estimated liabilities are excluded as immaterial.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost more than £1,00. They are valued at cost and depreciated over a three year timescale (usually). From 2020/2021 onwards, the trustees agreed to treat all purchases, however large, as revenue expenditure rather than use depreciation to spread the cost.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at market value. Stock on hand comprises food donated by independent donors (being the bulk of the stock) and food purchased by the charity. The value of the stock on hand has been computed by reference to an average cost of £1.75 per kilo, in line with guidance from the Trussell Trust, and this is considered by the trustees to be its market value.
<b>Restricted Fund</b>	One restricted fund relates to money given in memory of Mr. Dave Walsh, a volunteer at the Porthcawl Distribution Centre who died in 2015. His widow specified that the money should be used specifically in Porthcawl and there is £315 still to be spent. All other restricted income had been fully spent by the end of June 2021.

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	Unrestricted £	Restricted * £	This year £	Last year £
Donations, legacies and Grants	Food donations	118,322		118,322	130,107
	Money donations	73,362		73,362	43,275
	Income Tax Refundable (Gift Aid)	2,310		2,310	1,079
	Tesco/ASDA Top-up	4,939		4,939	5,174
	Grants obtained	1,895	17,284	19,179	37,436
				-	-
	<b>Total</b>	<b>200,828</b>	<b>17,284</b>	<b>218,112</b>	<b>217,071</b>

**Note 4 Analysis of resources expended**

*Resources expended may be further analysed if this would help the reader of the accounts.*

	Analysis	Unrestricted £	Restricted £	This year £	Last year £
Heat & light	Bridgend Distribution Centre - Electricity	220		220	402
	Bridgend Distribution Centre - Gas	40		40	199
	Pyle Warehouse - Electricity	113		113	162
	Referral Credits	-300		- 300	-
	<b>Total</b>	<b>73</b>		<b>73</b>	<b>763</b>

Sundry expenses	Affiliation fees	405		405	375
	Travelling expenses	0		-	0
	Christian literature	37		37	0
	Uniforms / Protective clothing	61		61	19
	AGM Costs	0		-	505
	Computer Repairs/ Replacement	0	569	569	0
	Rodent Infestation Removal & Protection	372		372	798
	Additional Crates for warehouse	3,432		3,432	0
	Other sundry expenses	1,297		1,297	1,098
	<b>Total</b>	<b>5,604</b>	<b>569</b>	<b>6,173</b>	<b>2,795</b>

**Note 5 Details of certain items of expenditure****5.1 Trustee expenses**

	This year	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses	N/A	N/A
Total amount paid	Nil	Nil

**5.2 Fees for examination or audit of the accounts**

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	Nil	Nil
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	Nil	Nil

**Note 6 Paid Employees****6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	13,646	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	<b>13,646</b>	<b>-</b>

**6.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Operations	0.7	0.0
	-	-
	-	-
	-	-
<b>Total</b>	<b>0.7</b>	<b>0.0</b>

**Note 7 Grantmaking****7.1 Total value of grants**

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Public relief to those in need of food	32,060	84,070
Out of date food donated to Primate Sanctuary	2,870	-
	-	-
<b>Total</b>	<b>34,930</b>	<b>84,070</b>

The majority (just over 70%) of the food distributed was given to individuals receiving it from the eight Foodbank Distribution Centres operating around Bridgend County Borough.

Surpluses of particular items (just over 18 tonnes) were given to various like-minded institutions such as Rainbow of Hope, the Salvation Army and the Wallich, who themselves passed on the food to those in need.

This figure was higher than usual because of the overwhelming generosity of our donors during the pandemic.

To avoid waste, out of date food (just under 2.5%) was donated to a primate sanctuary near Swansea.

**Note 8 Tangible fixed assets****8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	7,020	6,420	-	13,440
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	7,020	6,420	-	13,440

**8.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			SL	SL	

Balance brought forward	-	-	7,020	6,420	-	13,440
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	7,020	6,420	-	13,440

**8.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**Note 9 Debtors and prepayments**

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	-	-
Amounts due from subsidiary and associated undertakings			-	-
Other debtors			-	-
Prepayments and accrued income	0	0	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>

**Note 10 Creditors and accruals**

Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note 11 Transactions with related parties**

11.1 Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
N/A			Nil	Nil



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name  
Bridgend Foodbank

On accounts for the year ended

30/06/2021

Charity no (if any)

1142714

Set out on pages

1 to 8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30 / 06 / 2021

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed: N Evans

Date: 28/03/2022

Name: Nicola Evans

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

Chartered Institute of Public Finance and Accountancy

Address: 54 Briary Way

Brackla

Bridgend CF31 2PU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**