



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 24th 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):

Fig.1 Distribution Centre Opening Times		
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	10.30am – 12.30pm	Hartshorn House, Maesteg
	1.30am - 3.30pm	His Place, Oxford Street, Pontycymer
Thursday		
	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

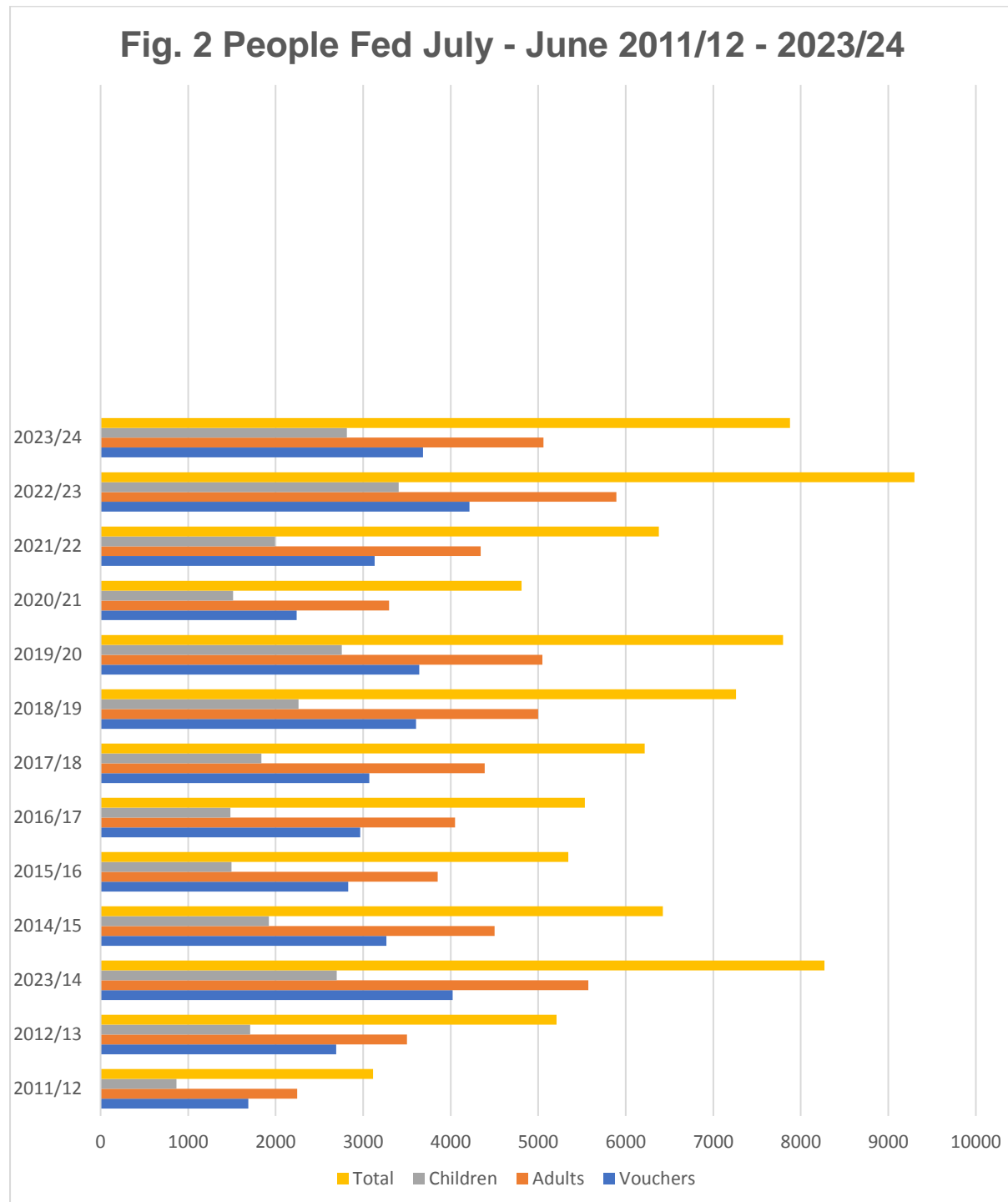
Volunteers operate each of the Distribution Centres. The value of the assistance given the Charity's work by the volunteers is not recognised in the financial accounts. The Charity's activities are undertaken almost entirely by volunteers, none of whom are remunerated for their efforts. The only paid 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 3rd 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:

Objectives 2023/24	Progress
1. To continue with the development of the Financial Inclusion Project in partnership with BCAB	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.
2. To strengthen further the effectiveness of the Charity`s Signposting arrangements	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>3. To ensure that the operational arrangements are able to cope if there is another surge in client demand</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>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</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>

5. To implement the Charity`s strategic vision in response to the Trussell Trust`s document called “Together For Change”	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.
6. To review the advisory recommendations made in the annual Governance Health Check Report	This objective is being carried forward into 2024/25.
7. To continue the work on updating Policies and Procedures;	The Health and Safety Policy and Safeguarding Policy were reviewed and updated to ensure that they were compliant with prevailing legislative requirements.
8. To reduce the Charity`s carbon footprint.	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.

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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

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
Incoming resources (Note 3)						
Income and endowments from:						
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	-	-	-	-	-
Total	S07	223,112	45,000	-	268,112	317,563
Resources expended (Note 6)						
Expenditure on:						
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
Total	S12	220,326	45,000	-	265,326	283,505
Net income/(expenditure) before investment gains/(losses)						
	S13	2,786	-	-	2,786	34,058
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	2,786	-	-	2,786	34,058
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	2,786	-	-	2,786	34,058
Reconciliation of funds:						
Total funds brought forward	S21	266,066	11,250	-	277,316	243,258
Total funds carried forward	S22	268,852	11,250	-	280,102	277,316

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
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	-	-	-	-	-
Total fixed assets		B05	17,643	-	-	17,643	15,411
Current assets							
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
Total current assets		B10	251,706	11,250	-	262,956	262,151
Creditors: amounts falling due within one year							
	(Note 20)	B11	497	-	-	497	246
Net current assets/(liabilities)		B12	251,209	11,250	-	262,459	261,905
Total assets less current liabilities		B13	268,852	11,250	-	280,102	277,316
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	268,852	11,250	-	280,102	277,316
Funds of the Charity							
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				-	
Total funds		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
			J P Davies		J P Davies		28/03/2025
			A J Hornsby		A J Hornsby		28/03/2025

Section C Notes to the accounts

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:

- | | |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | 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 |
| <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with*
 - 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* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

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* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

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)* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No* | <input type="checkbox"/> | |

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

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Offsetting	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Grants and donations	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Legacies	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Tax reclaims on donations and gifts	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Contractual income and performance related grants	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
Donated services and facilities	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </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"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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 interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </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		Yes	No	N/a
	Stocks held for sale as part of non-charitable trade are measured at the lower or 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.			✓
Debtors		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 (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.	✓		
Current asset investments		Yes	No	N/a
	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.	✓		

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 £
	Analysis					
Donations and legacies:	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
	Total	222,258	45,000	-	267,258	316,993
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	854	-	-	854	570
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	854	-	-	854	570
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		223,112	45,000	-	268,112	317,563

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

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.

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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.
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Section C	Notes to the accounts	(cont)
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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
	£				£			
Expenditure on raising funds:								
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Operation of Bridgend Foodbank	216,826	45,000	-	261,826	241,755	33,750	-	275,505
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	216,826	45,000	-	261,826	241,755	33,750	-	275,505
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Donations to Distribution Centres	3,500	-	-	3,500	8,000	-	-	8,000
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	3,500	-	-	3,500	8,000	-	-	8,000
TOTAL EXPENDITURE	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
	-	-	-	-	-	-	-	-
Total	216,826	45,000	-	261,826	241,755	33,750	-	275,505

Section C	Notes to the accounts
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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

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

Section C	Notes to the accounts	(cont)
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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	-	-
Total staff costs	21,874	19,024

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

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	0.9	0.9
Governance	-	-
Other	-	-
Total	0.9	0.9

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

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

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

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

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

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.

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.

This year	Last year
£	£
-	-

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

Section C	Notes to the accounts	(cont)
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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
	-	-	-	-
Total	59,339	148,411	-	207,750

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

13.2 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.		Please provide details of charity's URL.
	No	Provide details below

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
		-
		-
Total grants to institutions in reporting period		59,339
Other unanalysed grants		-
TOTAL GRANTS PAID		59,339

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
	-	-	-	-
Total	62,900	167,171	-	230,071

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>
No	<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
		-
		-
Total grants to institutions in reporting period		62,900
Other unanalysed grants		-
TOTAL GRANTS PAID		62,900

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

	**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL	
	** Rate			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.*

Section C
Notes to the accounts
(cont)
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	
	£	£	£	£	£
Charitable activities:					
<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>	4,000	-	25,862	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	4,000	-	25,862	-	-
Total previous year	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)
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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

This year £	Last year £
-	-
-	-
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

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

Section C**Notes to the accounts****(cont)****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	-	-	-	-
Total	497	246	-	-

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)
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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

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

Section C	Notes to the accounts	(cont)
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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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			277,316	268,112	- 265,326	-	-	280,102

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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			243,258	317,563	- 283,505	-	-	277,316

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)

TRUE

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

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)

FALSE

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)

FALSE

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.



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.