

FLINTSHIRE FOODBANK

England & Wales · Charity number 1146921

Details

Status Registered

Legal form Other

Registered 2012-04-18

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

Contact

Address Former Library HQ
Raikes Lane
Mold
Clwyd
CH7 6NW

Phone 01352757235

Email info@flintshire.foodbank.org.uk

Website www.flintshire.foodbank.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE:(1) TO PROVIDE RELIEF TO INDIVIDUALS AND FAMILIES IN CRISIS IN FLINTSHIRE AND SURROUNDING AREAS (BENEFICIARIES) THROUGH THE PROVISION OF EMERGENCY FOOD SUPPLIES EITHER DIRECTLY OR THROUGH APPROVED PARTNER AGENCIES.(2) TO PROVIDE SPIRITUAL, PHYSICAL AND MENTAL SUPPORT EITHER DIRECTLY OR BY REFERRAL TO APPROVED PARTNER AGENCIES TO ENABLE THE BENEFICIARIES TO AVOID FUTURE CRISES.(3) TO DO ANYTHING CONSISTENT WITH THE PRIMARY PURPOSES OF THE CHARITY AS MAY FROM TIME TO TIME BE AGREED BY THE TRUSTEES.

Activities: Seeded by the Trussell Trust, Flintshire Foodbank exists to offer emergency food to individuals and families in crisis by supplying enough food for 3/4 days, and signposting those in need to appropriate agencies.

Classification

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

Geography

- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,741	£121,994	-	-
2024-03-31	£168,466	£151,240	-	-
2023-03-31	£173,992	£102,679	-	-
2022-03-31	£138,710	£84,734	-	-
2021-03-31	£279,860	£92,714	-	-

Trustees

Name	Role	Appointed
REV ANDY LEAKE	Chair	2011-11-23
Owen Jones		2017-12-08
SUE BEATSON		2011-11-23
stephen Harrison		2018-10-26

Accounts

Charity registration number 1146921

FLINTSHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



Hargreaves & Woods
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

FLINTSHIRE FOODBANK

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FLINTSHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev A Leake
Mr S Harrison
Mr O Jones
Mrs S Beatson

Charity number (England and Wales)

1146921

Independent examiner

James Hargreaves FCA
Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR

FLINTSHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

I can report that no issues of safeguarding or of any financial discrepancies have been reported to the Trustees. We have, where possible, kept our activities commensurate with the Charity's objectives.

The Charity's objectives are;

- To provide relief to individuals and families in Flintshire and surrounding areas (the beneficiaries) through the provision of emergency food supplies either directly or through approved partner agencies.
- To provide spiritual, physical and mental support either directly or by referral to approved partner agencies to enable the beneficiaries to avoid future crises.
- To do anything consistent with the primary purposes of the charity as may from time to time be agreed by the trustees.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In the current year, the foodbank has fed 9,903 people; 5,879 adults and 4,024 children. This is a drop in demand.

The longevity of our volunteers is astounding. Many of the 60+ volunteers who give their time each week have been with the foodbank from the start, and many have been extremely dedicated to the cause.

Financial review

Financially, the foodbank is very robust, and the draw on our finances to purchase food has lessened following a very successful Christmas period. We gave away supermarket gift cards to clients at Christmas to ensure that we retained sufficient stock post-Christmas. This has enabled the foodbank to meet demand in the winter months.

Income

This is derived from donations, gifts, grants and some investment income. The total for 2025 amounted to £153,741 (2024; £168,466).

Expenditure

Expenditure for the year ended 31st March 2025 was monitored, controlled and increased as appropriate.

Unrestricted incoming resources amounted to £134,612 (2024; £143,086) and total unrestricted resources expended amounted to £117,915 (2024; £111,098) attributing to an unrestricted surplus for the year of £17,063 (2024; £34,112).

Restricted incoming resources amounted to £19,129 (2024; £25,380) and total restricted resources expenses amounted to £3,548 (2024; £40,142) attributing to a restricted surplus for the year of £15,215 (2024; deficit £16,886).

Reserves policy

Trustees have a reserve policy to accumulate unrestricted reserves to support the Charity for the future and recognise potential additional costs such as Van costs and replacement and if a change of location was required.

FLINTSHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Charity has been in receipt in the past of some very useful specific grant income to support the day to day running costs and to ensure the charity can deliver on its Charitable objectives, but need to ensure they have reserves to carry forward to cover these if funding ends.

Structure, governance and management

The charity is a company limited by guarantee. The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev A Leake

Mr S Harrison

Mr O Jones

Mrs S Beatson

Recruitment and appointment of trustees

Existing trustees appoint new trustees. They base these appointments on the variety of skill sets that individuals have and which are important for the board as a whole.

No new appointments have been made to the Charity trustees.

Organisational structure

Flintshire Foodbank has been governed by the same 4 trustees for 6 years, working hard to ensure it has a stable board of trustees from which evolves a stable and strong staff team.

The trustees' report was approved by the Board of Trustees.


Rev A Leake
Trustee


Mr O Jones
Trustee

14 July 2025

FLINTSHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLINTSHIRE FOODBANK

I report to the trustees on my examination of the financial statements of Flintshire Foodbank (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



James Hargreaves FCA

Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR
14 July 2025

FLINTSHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	114,938	19,129	134,067	132,667	25,380	158,047
Investments	4	19,674	-	19,674	10,419	-	10,419
Total income		134,612	19,129	153,741	143,086	25,380	168,466
Expenditure on:							
Charitable activities	5	118,446	3,548	121,994	111,099	40,142	151,241
Total expenditure		118,446	3,548	121,994	111,099	40,142	151,241
Net income		16,166	15,581	31,747	31,987	(14,762)	17,225
Transfers between funds		366	(366)	-	2,124	(2,124)	-
Net movement in funds	7	16,532	15,215	31,747	34,111	(16,886)	17,225
Reconciliation of funds:							
Fund balances at 1 April 2024		331,968	366	332,334	297,857	17,252	315,109
Fund balances at 31 March 2025		348,500	15,581	364,081	331,968	366	332,334

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FLINTSHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		1,592		2,124
Current assets					
Debtors	12	1,926		1,812	
Cash at bank and in hand		363,619		330,749	
		<u>365,545</u>		<u>332,561</u>	
Creditors: amounts falling due within one year	13	(3,056)		(2,351)	
Net current assets			362,489		330,210
Total assets less current liabilities			<u>364,081</u>		<u>332,334</u>
The funds of the charity					
Restricted income funds	15	15,581			366
Unrestricted funds	16	348,500			331,968
		<u>364,081</u>			<u>332,334</u>

The financial statements were approved by the trustees on 14 July 2025

Rev A Leake
Trustee

Mr O Jones
Trustee

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	113,938	4,100	118,038	119,978	-	119,978
Grants	1,000	15,029	16,029	12,689	25,380	38,069
	<u>114,938</u>	<u>19,129</u>	<u>134,067</u>	<u>132,667</u>	<u>25,380</u>	<u>158,047</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	19,674	10,419

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	61,726	61,303
Depreciation and impairment	531	708
Teaching costs	-	162
Insurance	331	433
Telephone	1,564	1,664
Postage and stationery	1,190	1,839
Repairs and renewals	2,289	6,521
Rent and utilities	12,277	10,564
Vehicle expenses	4,199	2,416
Hygiene products	-	18,000
Miscellaneous	6,987	3,089
Food and tea	27,829	41,300
Computer running costs	1,271	249
	<u>120,194</u>	<u>148,248</u>
Share of support and governance costs (see note 6)		
Support	-	394
Governance	1,800	2,599
	<u>121,994</u>	<u>151,241</u>
Analysis by fund		
Unrestricted funds	118,446	111,099
Restricted funds	3,548	40,142
	<u>121,994</u>	<u>151,241</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	Charitable expenditure 2025 £	Total 2024 £
Bank charges	-	199
Insurance	-	35
Miscellaneous	-	160
Governance	1,800	2,959
	<u>1,800</u>	<u>2,959</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	2,959
Depreciation of owned tangible fixed assets	531	708
	<u>2,331</u>	<u>3,667</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2025 £	2024 £
Wages and salaries	61,044	60,635
Other pension costs	682	668
	<u>61,726</u>	<u>61,303</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2024	9,330
At 31 March 2025	9,330
Depreciation and impairment	
At 1 April 2024	7,207
Depreciation charged in the year	531
At 31 March 2025	7,738
Carrying amount	
At 31 March 2025	1,592
At 31 March 2024	2,124

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	1,926	1,812

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	933	-
Accruals and deferred income	2,123	2,351
	3,056	2,351

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	682	668

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
WBP Lloyd & M Johnson	-	3,100	(2,548)	-	552
MoneySuperMarket (scales)	366	-	-	(366)	-
Flintshire Council	-	15,029	-	-	15,029
Nieghbourly	-	1,000	(1,000)	-	-
	<u>366</u>	<u>19,129</u>	<u>(3,548)</u>	<u>(366)</u>	<u>15,581</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Trussell Trust Van - cost	2,832	-	(708)	(2,124)	-
MoneySuperMarket (scales)	420	-	(54)	-	366
Toyota	-	5,000	(5,000)	-	-
WBP Lloyd & N Owen-Thomas	-	1,380	(1,380)	-	-
Flintshire County Council	10,000	8,000	(18,000)	-	-
Gwynt Y Mor	4,000	-	(4,000)	-	-
C F in Wales	-	1,000	(1,000)	-	-
Anne Dutchess of Westminster	-	10,000	(10,000)	-	-
	<u>17,252</u>	<u>25,380</u>	<u>(40,142)</u>	<u>(2,124)</u>	<u>366</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>331,968</u>	<u>134,612</u>	<u>(118,446)</u>	<u>366</u>	<u>348,500</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>297,857</u>	<u>143,086</u>	<u>(111,099)</u>	<u>2,124</u>	<u>331,968</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,592	-	1,592
Current assets/(liabilities)	346,908	15,581	362,489
	<u>348,500</u>	<u>15,581</u>	<u>364,081</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	2,124	-	2,124
Current assets/(liabilities)	329,844	366	330,210
	<u>331,968</u>	<u>366</u>	<u>332,334</u>

18 Related party transactions

Remuneration was paid to the following employee and spouse of a Trustee:

Mrs Sue Leake - £27,798 (2024: £28,519). Employer pension £682 (2024: £668)

This remuneration is set by the board of Trustees excluding Rev. Andy Leake.

Sue is employed as the General Manager and Project Leader of Flintshire Foodbank. She has responsibility for running the Foodbank, stock control, staff line-management, day-to-day accounting procedures and ensuring that GDPR and confidentiality functions are in order.

The salary paid to Sue Leake is in line with the market rate (the median salary in 2023 was circa £37,900) for Sue's invaluable position within the charity.

FLINTSHIRE FOODBANK

England & Wales - Charity number 1146921

Accounts

Charity Registration Number 1146921

FLINTSHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



FLINTSHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend A Leake Mr S Harrison Mr O Jones Mrs S Beatson
Charity number	1146921
Principal address	The Former Library HQ Raikes Lane Mold Flintshire United Kingdom CH7 6NW
Independent examiner	Jonathan Ward FCA Azets Audit Services First Floor Unit 55 Ffordd William Morgan St Asaph Business Park St Asaph United Kingdom LL17 0JG

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FLINTSHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and Activities

I can report that no issues of safeguarding or of any financial discrepancies have been reported to the Trustees. We have, where possible, kept our activities commensurate with the Charity's objectives.

The Charity's objectives are;

- 1 To provide relief to individuals and families in Flintshire and surrounding areas (the beneficiaries) through the provision of emergency food supplies either directly or through approved partner agencies.
2. To provide spiritual, physical and mental support either directly or by referral to approved partner agencies to enable the beneficiaries to avoid future crises.
3. To do anything consistent with the primary purposes of the charity as may from time to time be agreed by the trustees.

Achievements and performance

We have fed in in 2023/24 in excess of 12,000 local people in Flintshire, with circa 5,000 of those people being children. Our referral agency partnerships have increased and we have utilised the referral activity to other agencies on a frequent basis.

We are very grateful to the staff team and our 'band of volunteers' for their continued efforts throughout the year, without whom, the charity would struggle to function.

Financial review

Income

This is derived from donations, gifts, grants and some investment income. The total for 2024 amounted to £168,466 (2023; £173,992).

Expenditure

Expenditure for the year ended 31st March 2024 was monitored, controlled and increased as appropriate.

Unrestricted incoming resources amounted to £143,086 (2023; £148,122) and total unrestricted resources expended amounted to £111,098 (2023; £76,291) attributing to an unrestricted surplus for the year of £34,112 (2023; £66,679).

Restricted incoming resources amounted to £25,380 (2023; £25,870) and total restricted resources expenses amounted to £40,142 (2022; £26,338) attributing to a restricted deficit for the year of £16,886 (2023; £1,120).

Reserves Policy

The Trustees have a reserve policy to accumulate unrestricted reserves to support the Charity for the future and recognise potential additional costs such as Van costs and replacement and if a change of location was required.

The Charity has been in receipt in the past of some very useful specific Grant income to support the day to day running costs and to ensure the charity can deliver on its Charitable objectives, but need to ensure they have reserves to carry forward to cover these if funding ends.

FLINTSHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

We look forward to a new year with even greater demand expected, with less donations of food and greater expenditure of resources keeping up with demand for the services of the Foodbank.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend A Leake

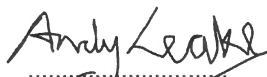
Mr S Harrison

Mr O Jones

Mrs S Beatson

No new appointments have been made to the Charity Trustees, although we have asked a number of people to join the board, however, they have all refused the invitation for entirely valid reasons. The Chair has encouraged strategic planning and trustee governance training, and helpful materials have been issued by the Trussell Trust and the Charity Commission.

The trustees' report was approved by the Board of Trustees.



Reverend A Leake

Trustee

Date: 06.01.25

FLINTSHIRE FOODBANK

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 MARCH 2024**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

FLINTSHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLINTSHIRE FOODBANK

I report to the trustees on my examination of the financial statements of Flintshire Foodbank (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan Ward FCA
Azets Audit Services



First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG
United Kingdom

Dated: 7/1/2025

FLINTSHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	132,667	25,380	158,047	144,058	25,870	169,928
Other trading activities	4	-	-	-	839	-	839
Investments	5	10,419	-	10,419	3,225	-	3,225
Total income		<u>143,086</u>	<u>25,380</u>	<u>168,466</u>	<u>148,122</u>	<u>25,870</u>	<u>173,992</u>
Expenditure on:							
Charitable activities	6	111,098	40,142	151,240	76,291	26,388	102,679
Net gains/(losses) on investments	10	-	-	-	(5,754)	-	(5,754)
Net incoming/(outgoing) resources before transfers		<u>31,988</u>	<u>(14,762)</u>	<u>17,226</u>	<u>66,077</u>	<u>(518)</u>	<u>65,559</u>
Gross transfers between funds		<u>2,124</u>	<u>(2,124)</u>	<u>-</u>	<u>602</u>	<u>(602)</u>	<u>-</u>
Net movement in funds		<u>34,112</u>	<u>(16,886)</u>	<u>17,226</u>	<u>66,679</u>	<u>(1,120)</u>	<u>65,559</u>
Fund balances at 1 April 2023		<u>297,856</u>	<u>17,252</u>	<u>315,108</u>	<u>231,177</u>	<u>18,372</u>	<u>249,549</u>
Fund balances at 31 March 2024		<u><u>331,968</u></u>	<u><u>366</u></u>	<u><u>332,334</u></u>	<u><u>297,856</u></u>	<u><u>17,252</u></u>	<u><u>315,108</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

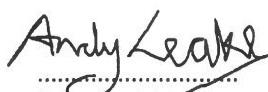
FLINTSHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		2,124		2,832
Current assets					
Debtors	13	1,812		-	
Cash at bank and in hand		330,749		313,055	
		<u>332,561</u>		<u>313,055</u>	
Creditors: amounts falling due within one year	14	<u>(2,351)</u>		<u>(779)</u>	
Net current assets			330,210		312,276
Total assets less current liabilities			<u>332,334</u>		<u>315,108</u>
Income funds					
Restricted funds	15		366		17,252
Unrestricted funds			331,968		297,856
			<u>332,334</u>		<u>315,108</u>

The financial statements were approved by the Trustees on 06.01.25


 Reverend A Leake
 Trustee

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income is recognised based on the terms of the funding.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	119,978	-	119,978	133,677	870	134,547
Grants	12,689	25,380	38,069	10,381	25,000	35,381
	<u>132,667</u>	<u>25,380</u>	<u>158,047</u>	<u>144,058</u>	<u>25,870</u>	<u>169,928</u>
Donations and gifts	119,978	-	119,978	133,677	870	134,547
Other	<u>119,978</u>	<u>-</u>	<u>119,978</u>	<u>133,677</u>	<u>870</u>	<u>134,547</u>
Grants receivable for core activities	12,689	25,380	38,069	10,381	25,000	35,381
Other	<u>12,689</u>	<u>25,380</u>	<u>38,069</u>	<u>10,381</u>	<u>25,000</u>	<u>35,381</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Total Unrestricted funds	
	2024 £	2023 £
Membership subscriptions and sponsorships which are in substance a payment for goods and services	-	839
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	10,419	3,225
	<u> </u>	<u> </u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	61,303	56,336
Depreciation and impairment	708	945
Teaching costs	161	-
Insurance	433	331
Telephone	1,663	1,513
Postage and stationery	1,839	3,172
Repairs and renewals	6,521	2,368
Rent and utilities	10,564	12,093
Vehicle expenses	2,416	4,650
Hygiene products	18,000	7,047
Miscellaneous	3,090	1,070
Food and tea	41,300	9,961
Laptops for Schools	-	200
Computer running costs	249	120
	<u>148,247</u>	<u>99,806</u>
Share of support costs (see note 7)	394	1,490
Share of governance costs (see note 7)	2,599	1,383
	<u>151,240</u>	<u>102,679</u>
Analysis by fund		
Unrestricted funds	111,098	76,291
Restricted funds	40,142	26,388
	<u>151,240</u>	<u>102,679</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Bank charges	199	-	199	266	-	266
Insurance	35	-	35	40	-	40
Miscellaneous	160	-	160	1,184	-	1,184
Independent Examination fees	-	2,959	2,959	-	1,384	1,384
	<u>394</u>	<u>2,959</u>	<u>3,353</u>	<u>1,490</u>	<u>1,384</u>	<u>2,874</u>
Analysed between Charitable activities	<u>394</u>	<u>2,599</u>	<u>2,993</u>	<u>1,490</u>	<u>1,383</u>	<u>2,873</u>

Governance costs includes payments to the accountants of £2,959 (2023: £1,384) for accountancy fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>4</u>	<u>4</u>
Employment costs	2024 £	2023 £
Wages and salaries	60,635	55,727
Other pension costs	668	609
	<u>61,303</u>	<u>56,336</u>

There were no employees whose annual remuneration was more than £60,000.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Net gains/(losses) on investments

	Total Unrestricted funds	
	2024	2023
	£	£
Revaluation of investments	-	(5,754)

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Motor vehicles
	£
Cost	
At 1 April 2023	9,330
At 31 March 2024	9,330
Depreciation and impairment	
At 1 April 2023	6,498
Depreciation charged in the year	708
At 31 March 2024	7,206
Carrying amount	
At 31 March 2024	2,124
At 31 March 2023	2,832

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,812	-

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	131	119
Accruals and deferred income	2,220	660
	2,351	779

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £	
Trussell Trust Van - cost	3,777	-	(945)	-	2,832	-	(708)	(2,124)	-	-
Eat Well Spend Less	649	-	-	(649)	-	-	-	-	-	-
MoneySuperMarket (scales)	420	-	-	-	420	-	(54)	-	-	366
Toyota	5,000	-	(5,000)	-	-	5,000	(5,000)	-	-	-
WBP Lloyd & N Owen-Thomas	45	870	(915)	-	-	1,380	(1,380)	-	-	-
Flintshire County Council	7,000	10,000	(7,047)	47	10,000	8,000	(18,000)	-	-	-
Synthite	1,481	-	(1,481)	-	-	-	-	-	-	-
Gwynt Y Mor	-	4,000	-	-	4,000	-	(4,000)	-	-	-
C F in Wales	-	1,000	(1,000)	-	-	1,000	(1,000)	-	-	-
Anne Dutchess of Westminster	-	10,000	(10,000)	-	-	10,000	(10,000)	-	-	-
	18,372	25,870	(26,388)	(602)	17,252	25,380	(40,142)	(2,124)	366	

Details of the restricted funds are as follows:

- Trussell Trust van - to cover the cost of a new van for the Foodbank
- Eat Well Spend Less - grant received from the Trussell Trust to fund cookery courses. Funds were returned during the year as they were not spent
- MoneySuperMarket - to purchase scales for Foodbank centres
- Toyota - to purchase Christmas bags for clients
- WBP Lloyd & N Owen Thomas - donations given specifically for the purchase of food
- Flintshire CC - for the purchase of feminine hygiene products
- Synthite - towards rent for Mold Foodbank
- Gwynt Y Mor - donations given specifically for the Gwynt Y Mor area of benefit
- C F in Wales - donations given specifically for salary costs
- Anne Dutchess of Westminster - donation given specifically for salary costs of part-time staff

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	2,124	-	2,124	-	2,832
Current assets/(liabilities)	329,844	366	330,210	297,856	312,276
	<u>331,968</u>	<u>366</u>	<u>332,334</u>	<u>297,856</u>	<u>315,108</u>

17 Related party transactions

Remuneration was paid to the following employee and spouse of a Trustee:

Mrs Sue Leake - £28,519 (2023: £26,555). Employer pension £668.32 (2023: £609.44)

This remuneration is set by the board of Trustees excluding Rev. Andy Leake

Sue is employed as the General Manager and Project Leader of Flintshire Foodbank. She has responsibility for running the Foodbank, stock control, staff line-management, day-to-day accounting procedures and ensuring that GDPR and confidentiality functions are in order.

The salary paid to Sue Leake is in line with the market rate (the median salary in 2023 was circa £37,900) for Sue's invaluable position within the charity.

FLINTSHIRE FOODBANK

England & Wales - Charity number 1146921

Accounts

FLINTSHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



FLINTSHIRE FOODBANK

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FLINTSHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Reverend A Leake
Mr S Harrison
Mr O Jones
Mrs S Beatson

Charity number

1146921

Principal address

The Former Library HQ
Raikes Lane
Mold
Flintshire
United Kingdom
CH7 6NW

Independent examiner

Azets Audit Services
First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
United Kingdom
LL17 0JG

FLINTSHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Achievements and performance

The Year 2022/23 proved to be a very difficult time for Flintshire Foodbank. With the residual trauma of the Covid 19 pandemic, we moved to the beginnings of a cost-of-living crisis in which the prices of essential food items began to climb dramatically, whilst spending power declined.

We witnessed donations recede, costs go up and the Foodbank began to spend its own resources on buying in food to give away. We are so grateful to all our regular donors who faithfully kept donating so that we could buy food for the most needy.

In the midst of all this societal trauma, the Foodbank continued to function as it should. The amazing volunteers kept working and the staff team were added to with the arrival of Stacey Adams, who was tasked to run our social media platforms and the marketing functions. She has proved to be a very special addition to the staff team.

We had hoped to add to the Trustee Board during this period, but as yet, have not done so. We have looked for the right person/people, but have yet to settle on a new addition to the Trustee's.

Looking forward, we continue to see tough time ahead with more resources needing to be spent on food and the climate of third sector giving being a very challenging place. We do have some resources to use, and we will ensure, as much as we are able, that there will be no people or families that are hungry in Flintshire.

Financial review

Income

This is derived from donations, gifts, grants and some investment income. The total for 2023 amounted to £173,992 (2022; £138,710).

Expenditure

Expenditure for the year ended 31st March 2023 was monitored, controlled and increased as appropriate.

Unrestricted incoming resources amounted to £148,122 (2022; £116,647) and total unrestricted resources expended amounted to £81,443 (2022; £53,405) resulting in an unrestricted surplus for the year of £66,679 (2022; £63,242 surplus after investment valuation movement).

Restricted incoming resources amounted to £25,870 (2022; £22,063) and total restricted resources expenses amounted to £26,990 (2022; £28,350) resulting in a restricted deficit for the year of £1,120 (2022; £6,287).

Reserves Policy

The Trustees have a reserve policy to accumulate unrestricted reserves to support the Charity for the future and recognise potential additional costs such as Van costs and replacement and if a change of location was required.

The Charity has been in receipt in the past of some very useful specific Grant income to support the day to day running costs and to ensure the charity can deliver on its Charitable objectives, but need to ensure they have reserves to carry forward to cover these if funding ends.

FLINTSHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend A Leake

Mr S Harrison

Mr O Jones

Mrs S Beatson

The trustees' report was approved by the Board of Trustees.

Reverend A Leake

Trustee

28 February 2024

FLINTSHIRE FOODBANK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

FLINTSHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLINTSHIRE FOODBANK

I report to the trustees on my examination of the financial statements of Flintshire Foodbank (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan Ward FCA
Azets Audit Services

First Floor
Unit 55 Ffordd William Morgan
St Asaph Business Park
St Asaph
LL17 0JG
United Kingdom

Dated: 28 February 2024

FLINTSHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	144,058	25,870	169,928	115,341	22,063	137,404
Other trading activities	4	839	-	839	84	-	84
Investments	5	3,225	-	3,225	1,222	-	1,222
Total income		148,122	25,870	173,992	116,647	22,063	138,710
Expenditure on:							
Charitable activities	7	76,291	26,388	102,679	56,386	28,348	84,734
Net gains/(losses) on investments	10	(5,754)	-	(5,754)	2,979	-	2,979
Net incoming/(outgoing) resources before transfers		66,077	(518)	65,559	63,240	(6,285)	56,955
Gross transfers between funds		602	(602)	-	2	(2)	-
Net movement in funds		66,679	(1,120)	65,559	63,242	(6,287)	56,955
Fund balances at 1 April 2022		231,177	18,372	249,549	167,935	24,659	192,594
Fund balances at 31 March 2023		297,856	17,252	315,108	231,177	18,372	249,549

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FLINTSHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		2,832		3,777
Investments	13		-		78,281
			<u>2,832</u>		<u>82,058</u>
Current assets					
Cash at bank and in hand		313,055		168,194	
Creditors: amounts falling due within one year	14	(779)		(703)	
Net current assets			<u>312,276</u>		<u>167,491</u>
Total assets less current liabilities			<u>315,108</u>		<u>249,549</u>
Income funds					
Restricted funds	15		17,252		18,372
Unrestricted funds			<u>297,856</u>		<u>231,177</u>
			<u>315,108</u>		<u>249,549</u>

The financial statements were approved by the Trustees on 28 February 2024

Reverend A Leake
Trustee

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	133,677	870	134,547	104,490	105,720							
Grants	10,381	25,000	35,381	10,851	31,684							
	144,058	25,870	169,928	115,341	137,404							
Donations and gifts	133,677	870	134,547	104,490	105,720							
Other												
	133,677	870	134,547	104,490	105,720							
Grants receivable for core activities	10,381	25,000	35,381	10,851	31,684							
Other												
	10,381	25,000	35,381	10,851	31,684							

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Membership subscriptions and sponsorships which are in substance a payment for goods and services	839	84

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	-	1,200
Interest receivable	3,225	22
	3,225	1,222

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	266	-	266	76	-	76
Insurance	40	-	40	40	-	40
Miscellaneous	1,184	-	1,184	842	-	842
Audit fees	-	1,384	1,384	-	1,810	1,810
	1,490	1,384	2,874	958	1,810	2,768
Analysed between Charitable activities	1,490	1,383	2,873	958	1,810	2,768

Governance costs includes payments to the accountants of £1,383 (2022: £1,810) for accountancy fees.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	56,336	46,663
Depreciation and impairment	945	1,259
Insurance	331	662
Telephone	1,513	2,013
Postage and stationery	3,172	2,271
Repairs and renewals	2,368	2,368
Rent and utilities	12,093	15,721
Vehicle expenses	4,650	4,871
Hygiene products	7,047	-
Miscellaneous	1,070	1,698
Food and tea	9,961	2,556
Laptops for Schools	200	216
Computer running costs	120	1,668
	<u>99,806</u>	<u>81,966</u>
Share of support costs (see note 6)	1,490	958
Share of governance costs (see note 6)	1,383	1,810
	<u>102,679</u>	<u>84,734</u>
Analysis by fund		
Unrestricted funds	76,291	56,386
Restricted funds	26,388	28,348
	<u>102,679</u>	<u>84,734</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>4</u>	<u>3</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	55,727	46,124
Other pension costs	609	539
	<u>56,336</u>	<u>46,663</u>

There were no employees whose annual remuneration was more than £60,000.

10 Net gains/(losses) on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Revaluation of investments	<u>(5,754)</u>	<u>2,979</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2022	<u>9,330</u>
At 31 March 2023	<u>9,330</u>
Depreciation and impairment	
At 1 April 2022	5,553
Depreciation charged in the year	<u>945</u>
At 31 March 2023	<u>6,498</u>
Carrying amount	
At 31 March 2023	<u>2,832</u>
At 31 March 2022	<u>3,777</u>

13 Fixed asset investments

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Fixed asset investments

(Continued)

	Unlisted investments £
Cost or valuation	
At 1 April 2022	78,281
Valuation changes	(5,754)
Disposals	(72,527)
At 31 March 2023	-
Carrying amount	
At 31 March 2023	-
At 31 March 2022	78,281

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	119	115
Accruals and deferred income	660	588
	779	703

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Trussell Trust	13,996	-	(13,996)	-	-	-	-	-	-	-
Morgan Foundation	-	6,833	(6,833)	-	-	-	-	-	-	-
Trussell Trust Van	1,732	-	(1,733)	1	-	-	-	-	-	-
Trussell Trust Van - cost	5,036	-	(1,259)	-	3,777	-	(945)	-	-	2,832
Eat Well Spend Less	649	-	-	-	649	-	-	(649)	-	-
MoneySuperMarket (scales)	420	-	-	-	420	-	-	-	-	420
Toyota	-	5,000	-	-	5,000	-	(5,000)	-	-	-
WBP Lloyd & N Owen-Thomas	1,309	1,230	(2,494)	-	45	870	(915)	-	-	-
Rotary Club	500	-	(500)	-	-	-	-	-	-	-
Llanarmon Panto	180	-	(180)	-	-	-	-	-	-	-
Flintshire County Council	-	7,000	-	-	7,000	10,000	(7,047)	47	-	10,000
Millenium Stadium	837	-	(834)	(3)	-	-	-	-	-	-
Synthite	-	2,000	(519)	-	1,481	-	(1,481)	-	-	-
Gwynnt Y Mor	-	-	-	-	-	4,000	-	-	-	4,000
C F in Wales	-	-	-	-	-	1,000	(1,000)	-	-	-
Anne Dutchess of Westminster	-	-	-	-	-	10,000	(10,000)	-	-	-
	24,659	22,063	(28,348)	(2)	18,372	25,870	(26,388)	(602)		17,252

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

(Continued)

Details of the restricted funds are as follows:

- Trussell Trust van - to cover the cost of a new van for the Foodbank
- Eat Well Spend Less - grant received from the Trussell Trust to fund cookery courses. Funds were returned during the year as they were not spent
- MoneySuperMarket - to purchase scales for Foodbank centres
- Toyota - to purchase Christmas bags for clients
- WBP Lloyd & N Owen Thomas - donations given specifically for the purchase of food
- Flintshire CC - for the purchase of feminine hygiene products
- Synthite - towards rent for Mold Foodbank
- Gwynnt Y Mor - donations given specifically for the Gwynnt Y Mor area of benefit
- C F in Wales - donations given specifically for salary costs
- Anne Dutchess of Westminster - donation given sepccifically for salary costs of part-time staff

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	2,832	2,832	-	3,777	3,777
Investments	-	-	-	78,281	-	78,281
Current assets/(liabilities)	297,856	14,420	312,276	152,896	14,595	167,491
	<u>297,856</u>	<u>17,252</u>	<u>315,108</u>	<u>231,177</u>	<u>18,372</u>	<u>249,549</u>

17 Related party transactions

Remuneration was paid to the following employee and spouse of a Trustee:

Mrs Sue Leake - £26,555 (2022: £24,212).

Sue is employed as the General Manager and Project Leader of Flintshire Foodbank. She has responsibility for running the Foodbank, stock control, staff line-management, day-to-day accounting procedures and ensuring that GDPR and confidentiality functions are in order.

The salary paid to Sue Leake is in line with the market rate (the median salary in 2023 was circa £25,000) for Sue's invaluable position within the charity.

FLINTSHIRE FOODBANK

England & Wales - Charity number 1146921

Accounts

FLINTSHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



FLINTSHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend A Leake Mr S Harrison Mr O Jones Mrs S Beatson
Charity number	1146921
Principal address	The Former Library HQ Raikes Lane Mold Flintshire United Kingdom CH7 6NW
Independent examiner	Azets Audit Services Brynford House 21 Brynford Street Holywell Flintshire United Kingdom CH8 7RD

FLINTSHIRE FOODBANK

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FLINTSHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Annual Review

During the period 01.04.2021 until 31.03.2022, Flintshire Foodbank fed 4,413 adults and 3,438 children. This is an increase of some 16.2% over the last reporting period.

The scale of the challenge that faces the Foodbank network nationally and thus Flintshire Foodbank locally cannot be underestimated.

Having bravely continued to operate through the pandemic, the turbulence in society makes predictive forecasting almost impossible. The trend seems to be in an upward trajectory.

The challenges of the past 12 months, although difficult, have left the Foodbank in a very healthy situation; we are financially robust even though our income has halved in this period; the stewardship of our financial resources has been one of the primary tasks of the Trustees.

Our volunteers appear to be well suited and committed to the tasks asked of them; the staff team are operating cohesively and, structurally, the Foodbank is in good shape.

We are grateful to all those who give to the Foodbank; there are many regular donors who faithfully support the Foodbank financially; our volunteers have, again, stepped up and worked so diligently and faithfully, sometimes in very trying and challenging circumstances.

Our Trustees have once again sought to govern the charity with skill, commitment and dedication. We have engaged with the Trussell Trust on a number of difficult issues which have required us to be quite robust.

We are working to ensure all people in Flintshire who are in need of food receive the help and support they need from the Foodbank. Our signposting to other, appropriate agencies and services have added to the support that each person receives upon visiting a Foodbank centre.

All in all, a year that has been stretching but together we have managed to ensure that any person who needs food help in Flintshire can access support.

Reserves Policy

The Trustees have a reserve policy to accumulate unrestricted reserves to support the Charity for the future and recognise potential additional costs such as Van costs and replacement and if a change of location was required.

The Charity has been in receipt in the past of some very useful specific Grant income to support the day to day running costs and to ensure the charity can deliver on its Charitable objectives, but need to ensure they have reserves to carry forward to cover these if funding ends.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend A Leake

Mr S Harrison

Mr O Jones

FLINTSHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2022***

Mrs S Beatson

The trustees' report was approved by the Board of Trustees.

Trustee
Dated: 30 September 2022

Trustee
Dated: 30 September 2022

FLINTSHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	115,341	22,063	137,404	149,619	198,645
Other trading activities	4	84	-	84	189	189
Investments	5	1,222	-	1,222	3,408	3,408
Total income		116,647	22,063	138,710	153,216	202,242
Expenditure on:						
Charitable activities	6	56,386	28,348	84,734	28,813	91,541
Net gains/(losses) on investments	9	2,979	-	2,979	303	303
Net incoming/(outgoing) resources before transfers		63,240	(6,285)	56,955	124,706	111,004
Gross transfers between funds		2	(2)	-	(10,512)	-
Net movement in funds		63,242	(6,287)	56,955	114,194	111,004
Fund balances at 1 April 2021		167,935	24,659	192,594	53,741	81,590
Fund balances at 31 March 2022		231,177	18,372	249,549	167,935	192,594

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FLINTSHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLINTSHIRE FOODBANK

I report to the trustees on my examination of the financial statements of Flintshire Foodbank (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Melanie Langton-Davies, ACA, FCCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
United Kingdom

Dated: 30 September 2022

FLINTSHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		3,777		5,036
Investments	11		78,281		25,303
			<u>82,058</u>		<u>30,339</u>
Current assets					
Debtors	12	-		110	
Cash at bank and in hand		168,194		162,145	
		<u>168,194</u>		<u>162,255</u>	
Creditors: amounts falling due within one year	13	(703)		-	
Net current assets			167,491		162,255
Total assets less current liabilities			<u>249,549</u>		<u>192,594</u>
Income funds					
Restricted funds	14		18,372		24,659
Unrestricted funds			231,177		167,935
			<u>249,549</u>		<u>192,594</u>

The financial statements were approved by the Trustees on 30 September 2022

Trustee

FLINTSHIRE FOODBANK

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	104,490	1,230	105,720	139,175	3,015	142,190
Grants	10,851	20,833	31,684	10,444	46,011	56,455
	<u>115,341</u>	<u>22,063</u>	<u>137,404</u>	<u>149,619</u>	<u>49,026</u>	<u>198,645</u>
Donations and gifts						
Other	104,490	1,230	105,720	139,175	3,015	142,190
	<u>104,490</u>	<u>1,230</u>	<u>105,720</u>	<u>139,175</u>	<u>3,015</u>	<u>142,190</u>
Grants receivable for core activities						
Other	10,851	20,833	31,684	10,444	46,011	56,455
	<u>10,851</u>	<u>20,833</u>	<u>31,684</u>	<u>10,444</u>	<u>46,011</u>	<u>56,455</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Membership subscriptions and sponsorships which are in substance a payment for goods and services	<u>84</u>	<u>189</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	1,200	3,230
Interest receivable	22	178
	<u>1,222</u>	<u>3,408</u>

6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Staff costs	46,663	46,756
Depreciation and impairment	1,259	1,679
Insurance	702	1,117
Telephone	2,013	1,944
Postage and stationery	2,271	5,182
Repairs and renewals	2,368	2,782
Rent and utilities	15,721	13,111
Vehicle expenses	4,871	2,573
Hygiene products	-	7,191
Miscellaneous	2,540	2,048
Food and tea	2,556	286
Accountancy	1,810	984
Laptops for Schools	216	4,148
Computer running costs	1,668	1,740
Bank charges	76	-
	<u>84,734</u>	<u>91,541</u>
	<u>84,734</u>	<u>91,541</u>
Analysis by fund		
Unrestricted funds	56,386	28,813
Restricted funds	28,348	62,728
	<u>84,734</u>	<u>91,541</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	3	4
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	46,663	46,756
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2022	2021
	£	£
Revaluation of investments	2,979	303
	<u> </u>	<u> </u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2021	9,330
At 31 March 2022	9,330
Depreciation and impairment	
At 1 April 2021	4,294
Depreciation charged in the year	1,259
At 31 March 2022	5,553
Carrying amount	
At 31 March 2022	3,777
At 31 March 2021	5,036

11 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2021	25,303
Additions	50,000
Valuation changes	2,978
At 31 March 2022	78,281
Carrying amount	
At 31 March 2022	78,281
At 31 March 2021	25,303

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	110

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	115	-
Accruals and deferred income	588	-
	703	-

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
Trussell Trust	13,996	18,661	(29,068)	10,407	13,996	-	(13,996)	-	-
Morgan Foundation	-	14,280	(17,000)	2,720	-	6,833	(6,833)	-	-
Trussell Trust Van	10,784	1,550	(1,272)	(9,330)	1,732	-	(1,733)	1	-
Trusell Trust Van - cost	-	-	(1,679)	6,715	5,036	-	(1,259)	-	3,777
Eat Well Spend Less	649	-	-	-	649	-	-	-	649
MoneySuperMarket (scales)	420	-	-	-	420	-	-	-	420
Toyota	2,000	850	(2,850)	-	-	5,000	-	-	5,000
WBP Lloyd & N Owen-Thomas	-	1,515	(206)	-	1,309	1,230	(2,494)	-	45
Rotary Club	-	500	-	-	500	-	(500)	-	-
Llanarmon Panto	-	1,000	(820)	-	180	-	(180)	-	-
Flintshire County Council	-	7,170	(7,170)	-	-	7,000	-	-	7,000
Millenium Stadium	-	2,500	(1,663)	-	837	-	(834)	(3)	-
Buckely Town Council	-	1,000	(1,000)	-	-	-	-	-	-
Synthite	-	-	-	-	-	2,000	(519)	-	1,481
	<u>27,849</u>	<u>49,026</u>	<u>(62,728)</u>	<u>10,512</u>	<u>24,659</u>	<u>22,063</u>	<u>(28,348)</u>	<u>(2)</u>	<u>18,372</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	3,777	3,777	-	5,036	5,036
Investments	78,281	-	78,281	25,303	-	25,303
Current assets/ (liabilities)	152,896	14,595	167,491	142,632	19,623	162,255
	<u>231,177</u>	<u>18,372</u>	<u>249,549</u>	<u>167,935</u>	<u>24,659</u>	<u>192,594</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

FLINTSHIRE FOODBANK

England & Wales - Charity number 1146921

Accounts

FLINTSHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



FLINTSHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend A Leake Mr S Harrison Mr O Jones Mrs S Beatson
Charity number	1146921
Principal address	The Former Library HQ Raikes Lane Mold Flintshire CH7 6NW
Independent examiner	Azets Brynford House 21 Brynford Street Holywell Flintshire Wales CH8 7RD

FLINTSHIRE FOODBANK

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Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5 - 13

FLINTSHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Reserves Policy

The Trustees have a reserve policy to accumulate unrestricted reserves to support the Charity for the future and recognise potential additional costs such as Van costs and replacement and if a change of location was required.

The Charity has been in receipt in the past of some very useful specific Grant income to support the day to day running costs and to ensure the charity can deliver on its Charitable objectives, but need to ensure they have reserves to carry forward to cover these if funding ends.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Reverend A Leake

Mr S Harrison

Mr O Jones

Mrs S Beatson

The trustees' report was approved by the Board of Trustees.

Trustee

Dated: 3 September 2021

Trustee

Dated: 3 September 2021

FLINTSHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FLINTSHIRE FOODBANK

I report to the trustees on my examination of the financial statements of Flintshire Foodbank (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Melanie Langton-Davies, ACA, FCCA
Azets Audit Services
Brynford House
21 Brynford Street
Holywell
Flintshire
CH8 7RD
Wales

Dated: 3 September 2021

FLINTSHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	149,619	49,026	198,645	53,603	59,865	113,468
Other trading activities	4	189	-	189	-	-	-
Investments	5	3,408	-	3,408	9,130	-	9,130
Total income		153,216	49,026	202,242	62,733	59,865	122,598
Expenditure on:							
Charitable activities	6	28,813	62,728	91,541	23,499	48,896	72,395
Net gains/(losses) on investments	10	303	-	303	-	-	-
Net incoming/ (outgoing) resources before transfers		124,706	(13,702)	111,004	39,234	10,969	50,203
Gross transfers between funds		(10,512)	10,512	-	(3,907)	3,907	-
Net movement in funds		114,194	(3,190)	111,004	35,327	14,876	50,203
Fund balances at 1 April 2020		53,741	27,849	81,590	18,414	12,973	31,387
Fund balances at 31 March 2021		167,935	24,659	192,594	53,741	27,849	81,590

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FLINTSHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		5,036		6,715
Investments	12		25,303		-
			<u>30,339</u>		<u>6,715</u>
Current assets					
Debtors	13	110		-	
Cash at bank and in hand		162,145		74,875	
		<u>162,255</u>		<u>74,875</u>	
Net current assets			162,255		74,875
Total assets less current liabilities			<u>192,594</u>		<u>81,590</u>
Income funds					
Restricted funds	14		24,659		27,849
Unrestricted funds			167,935		53,741
			<u>192,594</u>		<u>81,590</u>

The financial statements were approved by the Trustees on 3 September 2021

Trustee

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% reducing balance
----------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. As all financial assets are classified within one year, they are not amortised but carried at face value.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price. Financial liabilities classified as payable within one year are carried at face value.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and continue to be measured at face value.

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	139,175	3,015	142,190	36,811	1,000	37,811
Grants	10,444	46,011	56,455	16,792	58,865	75,657
	<u>149,619</u>	<u>49,026</u>	<u>198,645</u>	<u>53,603</u>	<u>59,865</u>	<u>113,468</u>
Donations and gifts						
Donations	-	-	-	36,811	-	36,811
Other	139,175	3,015	142,190	-	1,000	1,000
	<u>139,175</u>	<u>3,015</u>	<u>142,190</u>	<u>36,811</u>	<u>1,000</u>	<u>37,811</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

(Continued)

Grants receivable for core activities

Grants	-	-	-	16,792	-	16,792
Trussell Trust Grants	-	-	-	-	36,581	36,581
Morgan Foundation Grants	-	-	-	-	17,000	17,000
Postcode Lottery / Learning 4 Living Grants	-	-	-	-	1,134	1,134
Trussell Trust Van Grants	-	-	-	-	1,550	1,550
MoneySuperMarket	-	-	-	-	600	600
Toyota	-	-	-	-	2,000	2,000
Other	10,444	46,011	56,455	-	-	-
	<u>10,444</u>	<u>46,011</u>	<u>56,455</u>	<u>16,792</u>	<u>58,865</u>	<u>75,657</u>

4 Other trading activities

	Unrestricted funds	Total
	2021 £	2020 £
Membership subscriptions and sponsorships which are in substance a payment for goods and services	189	-
	<u>189</u>	<u>-</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Rental income	3,230	9,130
Interest receivable	178	-
	<u>3,408</u>	<u>9,130</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	46,756	44,997
Depreciation and impairment	1,679	2,212
Insurance	1,117	391
Telephone	1,944	1,203
Postage and stationery	5,182	2,074
Membership fees	-	375
Repairs and renewals	2,782	562
Rent and utilities	13,111	10,087
Vehicle expenses	2,573	3,545
Hygiene products	7,191	-
Miscellaneous	2,048	4,815
Food and tea	286	-
Accountancy	984	-
Laptops for Schools	4,148	-
Computer running costs	1,740	-
	<u>91,541</u>	<u>70,261</u>
Grant funding of activities (see note 7)	-	2,134
	<u>91,541</u>	<u>72,395</u>
Analysis by fund		
Unrestricted funds	28,813	23,499
Restricted funds	62,728	48,896
	<u>91,541</u>	<u>72,395</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Grants payable

	Charitable Expenditure 2020 £
Grants to institutions:	
Other	2,134

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2021 £	2020 £
Wages and salaries	46,756	44,997

10 Net gains/(losses) on investments

	Unrestricted funds	Total
	2021 £	2020 £
Revaluation of investments	303	-

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2020	9,330
At 31 March 2021	9,330
Depreciation and impairment	
At 1 April 2020	2,615
Depreciation charged in the year	1,679
At 31 March 2021	4,294
Carrying amount	
At 31 March 2021	5,036
At 31 March 2020	6,715

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2020	-
Additions	25,000
Valuation changes	303
At 31 March 2021	25,303
Carrying amount	
At 31 March 2021	25,303
At 31 March 2020	-

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	110	-

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Trussell Trust	-	36,581	(24,275)	1,690	13,996	18,661	(29,068)	10,407	13,996
Morgan Foundation	-	17,000	(17,083)	83	-	14,280	(17,000)	2,720	-
Postcode Lottery / L4L	2,994	2,134	(5,128)	-	-	-	-	-	-
Trussell Trust Van	9,330	1,550	(2,230)	2,134	10,784	1,550	(1,272)	(9,330)	1,732
Trusell Trust Van - cost	649	-	-	-	-	-	(1,679)	6,715	5,036
Eat Well Spend Less	-	600	(180)	-	649	-	-	-	649
Net Mums/Comic relief	-	2,000	-	-	-	-	-	-	-
MoneySuperMarket (scales)	-	-	-	-	420	-	-	-	420
Toyota	-	-	-	-	2,000	850	(2,850)	-	-
WBP Lloyd & N Owen-Thomas	-	-	-	-	-	1,515	(206)	-	1,309
Rotary Club	-	-	-	-	-	500	-	-	500
Llanarmon Panto	-	-	-	-	-	1,000	(820)	-	180
Flintshire County Council	-	-	-	-	-	7,170	(7,170)	-	-
Millenium Stadium	-	-	-	-	-	2,500	(1,663)	-	837
Buckely Town Council	-	-	-	-	-	1,000	(1,000)	-	-
	<u>12,973</u>	<u>59,865</u>	<u>(48,896)</u>	<u>3,907</u>	<u>27,849</u>	<u>49,026</u>	<u>(62,728)</u>	<u>10,512</u>	<u>24,659</u>

FLINTSHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	5,036	-	5,036	(2,615)	9,330	6,715
Investments	25,303	-	25,303	-	-	-
Current assets/ (liabilities)	162,255	-	162,255	56,356	18,519	74,875
	<u>192,594</u>	<u>-</u>	<u>192,594</u>	<u>53,741</u>	<u>27,849</u>	<u>81,590</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).