

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

FLINTSHIRE FOODBANK

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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

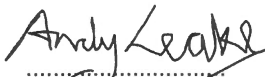
Mr S Harrison

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.

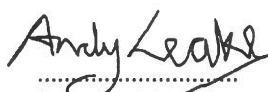
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BALANCE SHEET

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
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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.

1.6 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:

	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
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.