

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

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	2 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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
----------------	----------------------

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>1,800</u>	<u>2,959</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.

