

LEEDS SOUTH AND EAST FOODBANK

England & Wales · Charity number 1154363

Details

Other names	LEEDS FOODBANK
Status	Registered
Legal form	CIO
Registered	2013-10-28
Register	View on the Charity Commission register

Contact

Address	Unit 18 Millshaw Park Industrial Estate Leeds LS11 0LR
Phone	0113 2772229
Email	info@leedssouthandeast.foodbank.org.uk
Website	http://leedssouthandeast.foodbank.org.uk/

Activities

Objects: TO RELIEVE PEOPLE IN LEEDS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS IN SUCH WAYS AS TRUSTEES SEE FIT.

Activities: Operating Trussell Trust licensed foodbank in the south and east of the city of Leeds.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£470,881	£431,803	-	-
2024-03-31	£579,631	£617,007	£418,926	6
2023-03-31	£666,298	£612,652	£456,302	6
2022-03-31	£305,498	£267,965	-	-
2021-03-31	£515,073	£220,923	£365,123	4

Trustees

Name	Role	Appointed
Robert Ronald Adam	Chair	2023-02-01
Kate Emma Dion		2026-04-14
Mavis Addawoo		2022-02-01
Philip John Dixon		2026-03-27
Sarah Allison		2023-10-01
Simon Jessup		2025-06-17

LEEDS SOUTH AND EAST FOODBANK

England & Wales - Charity number 1154363

Accounts

Company registration number: CE001314
Charity registration number: 1154363

Leeds South and East Foodbank

Annual Report and Financial Statements

for the

Year ended 31 March 2025

Leeds South and East Foodbank

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Leeds South and East Foodbank
Reference and Administrative Details

Trustees

Robert Ronald (Ronnie) Adam (Chair)
Mavis Addawoo
Sarah Allison
Simon Jessop

Charity Registration Number

1154363

Company Registration Number

CE001314

Registered Office

Unit 18, Millshaw Park Avenue
Millshaw Industrial Estate
Leeds
LS11 0LR

Independent Examiner

Laurence A Flasher FCA
635B Roundhay Road
Leeds
LS8 4BA

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Leeds South and East Foodbank

Trustees Report

The Trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 March 2024.

Trustees	Date of Appointment	Date of resignation
Robert Ronald (Ronnie) Adam		
Mavis Addawoo		
Sarah Allison		
Stephen Michael Carroll		18 February 2025
Alexander de Graft-Hayford	14 May 2024	14 October 2025
Rev Christopher Johnson		11 May 2025
Barbara Tate		11 May 2025
Kathryn Tate	17 June 2025	14 October 2025
Simon Jessop	17 June 2025	

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Leeds South and East Foodbank for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

General

The Trust is a Charitable Incorporated Organisation operating a foodbank in the South and East of the city of Leeds. Its objects, as contained in its governing document, are to relieve people in Leeds who are in conditions of need, hardship or distress in such ways as Trustees think fit.

The Trust is supported by the Trussell Trust which supports a nationwide network of foodbanks.

Further information about the Trussell Trust is available at <http://www.trusselltrust.org/>

Leeds South and East Foodbank

Trustees Report (Continued)

Purpose

Our purpose is to feed the hungry in South and East Leeds and to help people take control of their circumstances by addressing the root causes of their need.

We do this by providing a safe non-judgmental place to be heard, and to find out about other possible areas of help. As well as providing emergency food, the foodbank aims to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion.

Working with others, our larger aim is to put an end to the scandal of hunger in Leeds and the UK.

Public Benefit

The Trustees confirm that they have complied with the requirements of S17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, Governance and Management

The Trust is governed by a Board of Trustees who are responsible for controlling and managing the Trust, working closely with a small staff team. The Board has ultimate responsibility for directing the Trust's affairs, for ensuring it is solvent and well-run, in order to ensure it delivers the public benefits for which it was set up.

At the date of this Report, the Trust employed 2 full-time members of staff and 4 part-time staff who are supported by a team of dedicated volunteers. At its core, the Trust has a team of around 111 unpaid volunteers including administrative, stores and delivery volunteers. Without these people it would not be possible to maintain our network of foodbank outlets and to support so many in the community.

Operations

During the year we have recruited an additional 24 new volunteers. These new volunteers have helped to replace the 9 volunteers who have left the charity. We also have people who come and work for a day or two and then decide that the charity work is not for them.

Signposting was a casualty of the pandemic and, as this is a vital part of the support we offer our clients, we recruited a part-time Signposting Co-Ordinator in 2023/24 to further support and improve the help we provide.

We work very closely with Money Buddies who attend most of our Foodbanks to provide support and guidance to those clients who require financial support.

During 2024, we entered into a partnership with Leeds City College, whereby we welcomed a number of their young adult students who had learning difficulties. The partnership allowed the young adults to enjoy some real work experience in our warehouse. At the same time, it provided our charity with very capable and enthusiastic volunteers. Claire Firth who is the lead tutor on the project, was nominated for a national award under the heading 'Volunteer Project of the Year'. Claire was invited to the House of Lords in December 2025 and presented with the National award by The Right Hon. Baroness Nicky Morgan.

Leeds South and East Foodbank

Trustees Report (Continued)

Strategy

Our long-term strategy is to maintain a focus on reducing the need for foodbanks. We will do this by continuing to collaborate with partners to build greater food resilience amongst our clients.

Examples include working with:

- Leeds Welfare Support Scheme to access cash grants, giving people more choice and dignity in how they spend their money; and
- Money Buddies whose trained volunteers in our centres will meet clients and support them towards greater financial independence.

We also have been seeking to influence policy and decision making at local level by championing the cause of our clients, sharing their stories and challenging the misconception that foodbank usage is a viable alternative to sufficient income. At a national level we have worked with the rest of the Trussell Trust network to provide compelling data about the escalating demand for our services.

Performance

The Trust's financial position remains healthy. The net surplus for the year is £32,847 (2024: deficit £(42,934)).

During the year to 31 March 2025, the Trust's total income (cash and food donations) was £464,650 (2024: £574,073). This was made up of financial donations and grants (restricted and unrestricted) of £231,895 (2024: £150,723), and food donations to the value of £232,754 (2024: £423,350).

Operationally, the Trust incurred costs of £207,230 (2024: £191,440) distributing food to the value of £241,003 (2024: £437,627).

Reserves Policy

The Trustees' policy is to maintain sufficient reserves to give a stable base for its continuing activities. Unrestricted reserves as at 31 March 2025 are £387,662 (2024: £394,807). The level of reserves is considered to be more than adequate for the continuing operation of the Charity based on six months' operational expenses. It provides opportunity to set aside sufficient reserves to meet the future operating 5-year lease rental commitments (inclusive of VAT, exclusive of service charges) in respect of the warehouse premises at Unit 18 Millshaw Park Avenue, Millshaw Industrial Estate, Leeds LS11 0LR as follows:

	£
Due within one year	37,800
Due after one year	<u>20,050</u>
Total	£59,850

The Trust has included Donated Goods collected and distributed during the year at the prevailing rate of £2.77/kg, an amount suggested by the Trussell Trust.

Going Concern

The Trustees review funding levels quarterly and the Trustees are confident that the level of funding is sufficient to meet its obligations over the next 12 months.

Leeds South and East Foodbank

Trustees Report (Continued)

Risk Management

The Board conducts a review of major risks every year. These are updated at quarterly governance meetings and with staff at periodic intervals during the year. Where appropriate, mitigations are put in place to reduce both the severity and likelihood of such risks.

Independent Examiner

Laurence A Flasher FCA has been re-appointed Independent Examiner for the ensuing year.

The annual report was approved by the Trustees of the Charity on 27 January 2026 and signed on its behalf by:



Ronnie Adam

Trustee

Leeds South and East Foodbank
Independent Examiner's Report
to the Trustees of
Leeds South and East Foodbank (the Company)

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Laurence A Flasher

Independent Examiner

635b Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Date: 27th January 2026

Leeds South and East Foodbank

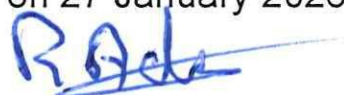
Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from charitable activities							
Income from charitable donations	2	146,607	85,288	231,895	126,889	23,834	150,723
Food donated in kind	3	232,754	-	232,754	423,350	-	423,350
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		379,361	85,288	464,650	550,239	23,834	574,073
Expenditure on charitable activities							
Food donations		224,573	-	224,573	425,567	-	425,567
Food purchases		16,430	-	16,430	12,060	-	12,060
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		241,003	-	241,003	437,627	-	437,627
Staff costs	5	102,476	-	102,476	100,081	-	100,081
Transportation		7,735	-	7,735	10,322	-	10,322
Rent and rates		41,420	-	41,420	40,585	-	40,585
Light, heat and power		7,843	-	7,843	4,390	-	4,390
Insurance		6,650	-	6,650	5,909	-	5,909
Repairs and maintenance		10,784	-	10,784	4,691	-	4,691
Depreciation		4,441	-	4,441	4,588	-	4,588
Telecommunications		1,513	-	1,513	1,088	-	1,088
General expenses		6,167	-	6,167	5,802	-	5,802
Independent examiner's fee		1,320	-	1,320	1,670	-	1,670
Bank charges		252	-	252	254	-	254
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		431,803	-	431,803	617,007	-	617,007
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Income, less expenditure		(52,442)	85,288	32,847	(66,768)	23,834	(42,934)
Transfer between funds	4	<u>39,065</u>	<u>(39,065)</u>	<u>-</u>	<u>20,666</u>	<u>(20,666)</u>	<u>-</u>
Net income from charitable activities		(13,377)	46,223	32,847	(46,102)	3,168	(42,934)
Interest received		<u>6,231</u>	<u>-</u>	<u>6,231</u>	<u>5,558</u>	<u>-</u>	<u>5,558</u>
Net surplus/(deficit) for the year		(7,145)	46,223	39,078	(40,544)	3,168	37,376
Total funds brought forward		394,807	24,119	418,926	435,351	20,951	456,302
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		£387,662	£ 70,342	£458,004	£394,807	£24,119	£418,926
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Leeds South and East Foodbank
(Registration number: CE001314)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	3,209	6,829
Current assets			
Donated goods awaiting distribution	7	93,579	85,398
Debtors	8	21,720	26,488
Cash at bank and in hand	9	341,396	305,650
		<hr/>	<hr/>
		456,696	417,536
Creditors: Amounts falling due within one year	10	(1,900)	(5,439)
Net current assets		<u>454,796</u>	<u>412,097</u>
		458,005	418,926
		<hr/>	<hr/>
Net assets			
Funds of the charity			
Income funds			
Restricted funds	11	70,342	24,119
Unrestricted funds		387,662	394,807
		<hr/>	<hr/>
Total funds		<u>458,004</u>	<u>418,926</u>
		<hr/>	<hr/>

The financial statements on pages 7 to 15 were approved by the Trustees, and authorised for issue on 27 January 2026 and signed on their behalf by:



Ronnie Adam

Chair

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies which have been consistently applied to all the years presented, unless otherwise stated, applied in the preparation of these financial statements are set out below.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts

Gifts in kind are recognised in different ways dependent on how they are used by the Charity:

- (i) Donations of non-perishable goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (ii) Donations of perishable and fresh foods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (iii) Donations for use by the Charity itself are included when receivable and they are valued at the amount the Charity would have had to pay to acquire them.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

1 Accounting policies (Continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Furniture and Equipment	3-6 years straight line
-------------------------	-------------------------

Donated goods awaiting distribution

Donated goods awaiting distribution are valued at the amount per kilogramme from time to time determined by the Trussell Trust.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

1 Accounting policies (Continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Grants and cash and donations	146,607	-	146,607	126,889	-	126,889
The Trussell Trust	-	59,588	59,588	-	8,884	8,884
Leeds Christian Community Trust	-	16,200	16,200	-	13,950	13,950
Sovereign Health	-	2,500	2,500	-	-	-
Sainsbury's	-	500	500	-	-	-
Mills and Reeve Charitable Trust	-	6,500	6,500	-	-	-
	<u>£146,607</u>	<u>£85,288</u>	<u>£231,895</u>	<u>£126,889</u>	<u>£23,834</u>	<u>£150,723</u>

3 Food donated in kind

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Food donated in kind	<u>£232,754</u>	<u>£ -</u>	<u>£232,754</u>	<u>£423,350</u>	<u>£ -</u>	<u>£423,350</u>

Food donated in kind is included at a fair value based on an amount per kilogramme determined by the Trussell Trust (see Note 7) and the resulting amount treated as Unrestricted Income.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

4 Transfer between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Transfers between funds (Note 11)	£39,065	£(39,065)	£ -	£20,666	£(20,666)	£ -

Overall operational, establishment and general expenses are met from Unrestricted Funds and Restricted Grants towards those overall costs are included as a transfer in total between Restricted and Unrestricted Funds.

5 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	£102,476	£100,081

The average number of employees during the year was 6 (2024 - 6). In addition, the Trust is supported by a total of - unpaid volunteer workers (including administrative and store/delivery volunteers).

No employee received emoluments of more than £60,000 during the year.

6 Tangible fixed assets

	Total Furniture and Equipment £
Cost	
At 1 April 2024	35,868
Additions	<u>819</u>
At 31 March 2025	36,687
Depreciation	
At 1 April 2024	29,037
Charge for the year	<u>4,441</u>
At 31 March 2025	£33,478
Net Book value	
At 31 March 2025	£ <u>3,209</u>
At 31 March 2024	£ <u>6,829</u>

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

7 Donated goods awaiting distribution

	2025 £	2024 £
Donated goods awaiting distribution	£ <u>93,579</u>	£ <u>85,398</u>

Donated goods are included at fair value based on a value per kilogram of £2.77 (2024: £2.37) determined by the Trussell Trust.

8 Debtors

	2025 £	2024 £
Other debtors and prepayments	£ <u>21,720</u>	£ <u>26,488</u>

9 Cash at bank and in hand

	2025 £	2024 £
Cash in hand	459	56
Cash at bank	<u>340,937</u>	<u>305,594</u>
	<u>£341,396</u>	<u>£305,650</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	£ <u>1,900</u>	£ <u>5,439</u>

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2025

11 Movement in restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
The Trussell Trust	6,751	59,588	16,554	49,785
Community Foundation for Leeds	2,500	-	-	2,500
Leeds Christian Community Trust	13,868	16,200	14,511	15,557
Sainsbury's	1,000	500	1,500	-
Mills and Reeve Charitable Trust	-	6,500	6,500	-
Sovereign Health	-	2,500	-	2,500
	£24,119	£85,288	£39,065	£70,342

The Trussell Trust

Grants from the Trussell Trust are contributions towards payroll and training costs.

Community Foundation for Leeds

The grants from the Community Foundation for Leeds is a contribution towards warehouse and wages costs and for the purchase of tablet computers for use at collection points received in 2021.

Leeds Christian Community Trust

Contributions from the Leeds Christian Community Trust are utilised towards food purchases.

Sainsbury's

Amounts received from Sainsbury's are utilised towards food purchases.

Mills and Reeve Charitable Trust

Contributions from the Mills and Reeve Charitable Trust are utilised towards food purchases.

Sovereign Health

Contributions from Sovereign Health are utilised towards food purchases.

LEEDS SOUTH AND EAST FOODBANK

England & Wales - Charity number 1154363

Accounts

Company registration number: CE001314
Charity registration number: 1154363

Leeds South and East Foodbank

Annual Report and Financial Statements

for the

Year ended 31 March 2024

Leeds South and East Foodbank

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Reference and Administrative Details

Trustees

Robert Ronald (Ronnie) Adam (Chair)
Mavis Addawoo
Sarah Allison
Stephen Michael Carroll
Alexander de Graft-Hayford
Rev Christopher Johnson
Barbara Tate

Charity Registration Number

1154363

Company Registration Number

CE001314

Registered Office

Unit 18, Millshaw Park Avenue
Millshaw Industrial Estate
Leeds
LS11 0LR

Independent Examiner

Laurence A Flasher FCA
635B Roundhay Road
Leeds
LS8 4BA

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Leeds South and East Foodbank

Trustees Report

The Trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 March 2024.

Trustees	Date of Appointment	Date of resignation
Robert Ronald (Ronnie) Adam Mavis Addawoo Sarah Allison Karen Bruce Stephen Michael Carroll John Casey Alexander de Graft-Hayford Catherine de Graft-Hayford Rev Christopher Johnson Barbara Tate	1 October 2023 14 May 2024 5 April 2023	3 June 2024 17 October 2023 13 May 2024

Following the resignation of John Casey, Ronnie Adam was elected Chair by the Board of Trustees on 17 October 2023.

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Leeds South and East Foodbank for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charitable Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 Charitable Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

General

The Trust is a Charitable Incorporated Organisation operating a foodbank in the South and East of the city of Leeds. Its objects, as contained in its governing document, are to relieve people in Leeds who are in conditions of need, hardship or distress in such ways as Trustees think fit.

The Trust is supported by the Trussell Trust which supports a nationwide network of foodbanks.

Further information about the Trussell Trust is available at <http://www.trusselltrust.org/>

Leeds South and East Foodbank

Trustees Report (Continued)

Purpose

Our purpose is to feed the hungry in South and East Leeds and to help people take control of their circumstances by addressing the root causes of their need.

We do this by providing a safe non-judgmental place to be heard, and to find out about other possible areas of help. As well as providing emergency food, the foodbank aims to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion.

Working with others, our larger aim is to put an end to the scandal of hunger in Leeds and the UK.

Public Benefit

The Trustees confirm that they have complied with the requirements of S17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, Governance and Management

The Trust is governed by a Board of Trustees who are responsible for controlling and managing the Trust, working closely with a small staff team. The Board has ultimate responsibility for directing the Trust's affairs, for ensuring it is solvent and well-run, in order to ensure it delivers the public benefits for which it was set up.

Due to an increase in demand for our services and the extra workload this has placed on our staff and volunteers, we have increased our staff and, in some cases, increased the number of hours worked.

At the date of this Report, the Trust employed 2 full-time members of staff and 4 part-time staff who are supported by a team of dedicated volunteers. At its core, the Trust has a team of around 111 unpaid volunteers including administrative, stores and delivery volunteers. Without these people it would not be possible to maintain our network of foodbank outlets and to support so many in the community.

Operations

During this year, we have recruited an additional 61 new volunteers who have helped to replace the 51 volunteers who left the charity.

Signposting of clients to relevant support services was a casualty of the pandemic. As signposting is a vital part of the support offered to clients, we recruited a part-time Signposting Co-ordinator which has allowed us to further support and improve the help we can provide.

Recently, we appointed an Administrative Assistant to:

- Help with the increase in the daily administrative workload
- Continue to recruit new volunteers
- Train new and current volunteers; and
- Ensure new policies are implemented (for example, Equality, Diversity and Inclusion).

Both the above appointments were only possible with the support of The Trussell Trust.

We work closely with Money Buddies, an independent money advice service, who attend most of our Foodbanks to provide support and guidance to those clients who require financial support.

Leeds South and East Foodbank

Trustees Report (Continued)

Strategy

Our long-term strategy is to maintain a focus on reducing the need for foodbanks. We will do this by continuing to collaborate with partners to build greater food resilience amongst our clients.

Examples include working with:

- Leeds Welfare Support Scheme to access cash grants, giving people more choice and dignity in how they spend their money; and
- Money Buddies whose trained volunteers in our centres will meet clients and support them towards greater financial independence.

We also have been seeking to influence policy and decision making at local level by championing the cause of our clients, sharing their stories and challenging the misconception that foodbank usage is a viable alternative to sufficient income. At a national level we have worked with the rest of the Trussell Trust network to provide compelling data about the escalating demand for our services.

Performance

The Trust's financial position remains healthy. The Trust has continued to be well supported financially by individuals and corporate donors, however there has been a drop in donations and food donations that led to a net deficit of £37,376 compared to a surplus of £53,646 in the year to 31 March 2023.

During the year to 31 March 2024, the Trust's total income (cash and food donations) was £574,073 (2023: £664,465). This was made up of financial donations and grants (restricted and unrestricted) of £150,723 (2023: £216,825), and food donations to the value of £423,350 (2023: £447,640). Food donations for the year ended 31 March 2024 include the value of fresh food collected and distributed. During the period we distributed 16,927 emergency food parcels to people who could not afford the essentials, equating to 179,564kg of food, representing 256,355 meals.

Operationally, the Trust incurred costs of £191,440 (2023: £149,788) distributing food to the value of £425,567 (2023: £462,864).

Reserves Policy

The Trustees' policy is to maintain sufficient reserves to give a stable base for its continuing activities. Unrestricted reserves as at 31 March 2024 are £394,807 (2023: £435,351). The level of reserves is considered to be more than adequate for the continuing operation of the Charity based on six months' operational expenses. It provides opportunity to set aside sufficient reserves to meet the future operating 5-year lease rental commitments (inclusive of VAT, exclusive of service charges) in respect of the warehouse premises at Unit 18 Millshaw Park Avenue, Millshaw Industrial Estate, Leeds LS11 0LR as follows:

	£
Due within one year	37,800
Due after one year	<u>20,050</u>
Total	£ <u>59,850</u>

The Trust has included Donated Goods collected and distributed during the year at the prevailing rate of £2.37/kg, an amount suggested by the Trussell Trust.

Leeds South and East Foodbank

Trustees Report (Continued)

Going Concern

The Trustees review funding levels on a quarterly basis. Currently the Trustees are confident that the level of funding is sufficient to meet its obligations over the next 12 months.

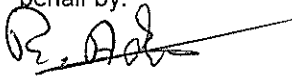
Risk Management

The Board conducts a review of major risks every year. These are updated at quarterly governance meetings and with staff at periodic intervals during the year. Where appropriate, mitigations are put in place to reduce both the severity and likelihood of such risks.

Independent Examiner

Laurence A Flasher FCA has been re-appointed Independent Examiner for the ensuing year.

The annual report was approved by the Trustees of the Charity on 9th January 2025 and signed on its behalf by:



Ronnie Adam

Trustee

Leeds South and East Foodbank

Independent Examiner's Report to the Trustees of Leeds South and East Foodbank (the Company)

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Laurence A Flasher

Independent Examiner

635b Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Date: 9th January 2025

Leeds South and East Foodbank

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from charitable activities							
Income from charitable donations	2	126,889	23,834	150,723	182,424	34,401	216,825
Food donated in kind	3	423,350	-	423,350	447,640	-	447,640
		<u>550,239</u>	<u>23,834</u>	<u>574,073</u>	<u>630,064</u>	<u>34,401</u>	<u>664,465</u>
Expenditure on charitable activities							
Food donations		425,567	-	425,567	462,864	-	462,864
Staff costs	5	100,081	-	100,081	80,559	-	80,559
Transportation		10,322	-	10,322	11,368	-	11,368
Rent and rates		40,585	-	40,585	40,485	-	40,485
Light, heat and power		4,390	-	4,390	4,236	-	4,236
Insurance		5,909	-	5,909	631	-	631
Repairs and maintenance		4,691	-	4,691	4,395	-	4,395
Depreciation		4,588	-	4,588	3,347	-	3,347
Training		-	-	-	860	-	860
Telecommunications		1,088	-	1,088	1,046	-	1,046
General expenses		5,802	-	5,802	889	-	889
Food purchases		12,060	-	12,060	-	-	-
Independent examiner's fee		1,670	-	1,670	1,660	-	1,660
Bank charges		254	-	254	312	-	312
		<u>617,007</u>	<u>-</u>	<u>617,007</u>	<u>612,652</u>	<u>-</u>	<u>612,652</u>
Income, less expenditure		(66,768)	23,834	(42,934)	17,412	34,401	51,813
Transfer between funds	4	<u>20,666</u>	<u>(20,666)</u>	<u>-</u>	<u>15,950</u>	<u>(15,950)</u>	<u>-</u>
Net income from charitable activities		(46,102)	3,168	(42,934)	33,362	18,451	37,533
Interest received		<u>5,558</u>	<u>-</u>	<u>5,558</u>	<u>1,833</u>	<u>-</u>	<u>1,833</u>
Net (deficit)/surplus for the year		(40,544)	3,168	(37,376)	35,195	18,451	53,646
Total funds brought forward		<u>435,351</u>	<u>20,951</u>	<u>456,302</u>	<u>400,156</u>	<u>2,500</u>	<u>402,656</u>
Total funds carried forward		<u>£394,807</u>	<u>£24,119</u>	<u>£418,926</u>	<u>£435,351</u>	<u>£20,951</u>	<u>£456,302</u>

Leeds South and East Foodbank
 (Registration number: CE001314)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	6,829	10,043
Current assets			
Donated goods awaiting distribution	7	85,398	87,614
Debtors	8	26,488	27,034
Cash at bank and in hand	9	<u>305,650</u>	<u>338,488</u>
		417,536	453,136
Creditors: Amounts falling due within one year	10	<u>(5,439)</u>	<u>(6,877)</u>
Net current assets		<u>412,097</u>	<u>446,259</u>
Net assets		<u>418,926</u>	<u>456,302</u>
Funds of the charity			
Income funds			
Restricted funds	11	24,119	20,951
Unrestricted funds		<u>394,807</u>	<u>435,351</u>
Total funds		<u>418,926</u>	<u>456,302</u>

The financial statements on pages 7 to 15 were approved by the Trustees, and authorised for issue on 9th January 2025 and signed on their behalf by:



Ronnie Adam

Chair

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts

Gifts in kind are recognised in different ways dependent on how they are used by the Charity:

- (i) Donations of non-perishable goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (ii) Donations of perishable and fresh foods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (iii) Donations for use by the Charity itself are included when receivable and they are valued at the amount the Charity would have had to pay to acquire them.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

1 Accounting policies (Continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Furniture and Equipment	3-6 years straight line
-------------------------	-------------------------

Donated goods awaiting distribution

Donated goods awaiting distribution are valued at the amount per kilogramme from time to time determined by the Trussell Trust.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

1 Accounting policies (Continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

2 Income from charitable donations

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Grants and cash						
Donations	126,889	-	126,899	182,424	-	182,424
The Trussell Trust	-	8,884	8,884	-	18,220	18,220
Leeds City Council	-	-	-	-	3,681	3,681
Leeds Christian Community Trust	-	13,950	13,950	-	10,000	10,000
Sainsbury's	-	1,000	1,000	-	-	-
Charitable Giving	-	-	-	-	<u>2,500</u>	<u>2,500</u>
	<u>£126,889</u>	<u>£23,834</u>	<u>£150,723</u>	<u>£182,424</u>	<u>£34,401</u>	<u>£216,825</u>

3 Food donated in kind

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Food donated in Kind	<u>£423,350</u>	<u>£-</u>	<u>£423,350</u>	<u>£447,640</u>	<u>£-</u>	<u>£447,640</u>

Food donated in kind is included at a fair value based on an amount per kilogramme determined by the Trussell Trust (see Note 7) and the resulting amount treated as Unrestricted Income. Food donated in kind in 2024 includes donations of fresh food of £170,390 (2023: £204,876).

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

4 Transfer between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Transfers between funds	£ <u>20,666</u>	£ <u>(20,666)</u>	£-	£ <u>15,950</u>	£ <u>(15,950)</u>	£-

Overall operational, establishment and general expenses are met from Unrestricted Funds and Restricted Grants towards those overall costs are included as a transfer in total between Restricted and Unrestricted Funds.

5 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	£ <u>100,081</u>	£ <u>80,559</u>

The average number of employees during the year was 6 (2023 - 6). In addition, the Trust is supported by a total of 111 unpaid volunteer workers (including administrative and store/delivery volunteers).

No employee received emoluments of more than £60,000 during the year.

6 Tangible fixed assets

	Total Furniture and Equipment £
Cost	
At 1 April 2023	34,492
Additions	<u>1,374</u>
At 31 March 2024	35,866
Depreciation	
At 1 April 2023	24,449
Charge for the year	<u>4,588</u>
At 31 March 2024	£ <u>29,037</u>
Net Book value	
At 31 March 2024	£ <u>6,829</u>
At 31 March 2023	£ <u>10,043</u>

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

7 Donated goods awaiting distribution

	2024 £	2023 £
Donated goods awaiting distribution	£ <u>85,398</u>	£ <u>87,614</u>

Donated goods are included at fair value based on a value per kilogram of £2.37 (2023: £2.37) determined by the Trussell Trust.

8 Debtors

	2024 £	2023 £
Other debtors and prepayments	£ <u>26,488</u>	£ <u>27,034</u>

9 Cash at bank and in hand

	2024 £	2023 £
Cash in hand	56	83
Cash at bank	<u>305,594</u>	<u>338,405</u>
	<u>£305,650</u>	<u>£338,488</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	£ <u>5,439</u>	£ <u>6,877</u>

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2024

11 Movement in restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
The Trussell Trust	12,451	8,884	14,584	6,751
Community Foundation for Leeds	2,500	-	-	2,500
Leeds Christian Community Trust	6,000	13,950	6,082	13,868
Sainsbury's	-	1,000	-	1,000
	<u>£20,951</u>	<u>£23,834</u>	<u>£20,666</u>	<u>£24,119</u>

The Trussell Trust

Grants from the Trussell Trust are contributions towards payroll and training costs.

Community Foundation for Leeds

The grants from the Community Foundation for Leeds is a contribution towards warehouse and wages costs and for the purchase of tablet computers for use at collection points received in 2021.

Leeds Christian Community Trust

Contributions from the Leeds Christian Community Trust are utilised towards food purchases.

Sainsbury's

Amounts received from Sainsbury's are utilised towards food purchases.



LEEDS SOUTH AND EAST FOODBANK

England & Wales - Charity number 1154363

Accounts

Company registration number: CE001314
Charity registration number: 1154363

Leeds South and East Foodbank

Annual Report and Financial Statements

for the

Year ended 31 March 2023

Leeds South and East Foodbank

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Leeds South and East Foodbank
Reference and Administrative Details

Trustees

Robert Ronald (Ronnie) Adam (Chair)
Mavis Addawoo
Sarah Allison
Karen Bruce
Stephen Michael Carroll
Catherine De Graft-Hayford
Rev Christopher Johnson
Barbara Tate

Charity Registration Number

1154363

Company Registration Number

CE001314

Registered Office

Unit 18, Millshaw Park Avenue
Millshaw Industrial Estate
Leeds
LS11 0LR

Independent Examiner

Laurence A Flasher FCA
635B Roundhay Road
Leeds
LS8 4BA

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Leeds South and East Foodbank

Trustees Report

The Trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 March 2023.

Trustees	Date of Appointment	Date of resignation
Robert Ronald (Ronnie) Adam	1 February 2023	
Mavis Addawoo		
Sarah Allison	1 October 2023	
Karen Bruce		
Stephen Michael Carroll	1 February 2023	
John Casey		17 October 2023
Catherine De Graft-Hayford	1 November 2023	
Rev Christopher Johnson	5 April 2023	
Barbara Tate		

The Board has been fortunate to appoint 5 new Trustees during 2023.

Following the resignation of John Casey, Ronnie Adam was elected Chair by the Board of Trustees on 17 October 2023.

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Leeds South and East Foodbank for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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The Trust is supported by the Trussell Trust which supports a nationwide network of foodbanks.

Further information about the Trussell Trust is available at <http://www.trusselltrust.org/>

Leeds South and East Foodbank

Trustees Report (Continued)

Purpose

Our purpose is to feed the hungry in South and East Leeds and to help people take control of their circumstances by addressing the root causes of their need.

We do this by providing a safe non-judgmental place to be heard, and to find out about other possible areas of help. As well as providing emergency food, the foodbank aims to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion.

Working with others, our larger aim is to put an end to the scandal of hunger in Leeds and the UK.

Public Benefit

The Trustees confirm that they have complied with the requirements of S17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Due to an increase in demand for our services and the extra workload this has placed on our staff and volunteers, we have increased our staff and, in some cases, increased the number of hours worked.

At the date of this Report, the Trust employed 2 full-time members of staff and 4 part-time staff who are supported by a team of dedicated volunteers. At its core, the Trust has a team of around 111 unpaid volunteers including administrative, stores and delivery volunteers. Without these people it would not be possible to maintain our network of foodbank outlets and to support so many in the community.

Operations

With the worst of the Covid virus behind us, we found ourselves with depleted numbers of volunteers.

We took the decision to appoint a Volunteer Co-ordinator to help:

- Find new volunteers;
- To train new and current volunteers; and
- Ensure new policies are implemented (for example, Equality, Diversity and Inclusion).

We believe this new appointment has helped to retain current volunteers and to recruit much needed additional support.

Signposting was a casualty of the pandemic and as this is a vital part of the support we offer our clients, in 2023 we recruited a part-time Signposting Co-ordinator. This has again allowed us to further support and improve the help we provide.

Both the above appointments were only possible with the support of The Trussell Trust.

We work very closely with Money Buddies who attend most of our Foodbanks to provide support and guidance to those clients who require financial support.

Leeds South and East Foodbank

Trustees Report (Continued)

Strategy

Our long-term strategy is to maintain a focus on reducing the need for foodbanks. We will do this by continuing to collaborate with partners to build greater food resilience amongst our clients.

Examples include working with:

- Leeds Welfare Support Scheme to access cash grants, giving people more choice and dignity in how they spend their money; and
- Money Buddies whose trained volunteers in our centres will meet clients and support them towards greater financial independence.

We also have been seeking to influence policy and decision making at local level by championing the cause of our clients, sharing their stories and challenging the misconception that foodbank usage is a viable alternative to sufficient income. At a national level we have worked with the rest of the Trussell Trust network to provide compelling data about the escalating demand for our services.

Performance

The Trust's financial position remains healthy. The Trust was well supported financially by individuals and corporate donors and both an increase in cash and food donations that led to a net surplus of £53,646 compared to a surplus of £37,533 in the year to 31 March 2022.

During the year to 31 March 2023 the Trust's total income (cash and food donations) was £664,465 (2022: £305,498). This was made up of financial donations and grants (restricted and unrestricted) of £216,825 (2022: £151,480), and food donations to the value of £447,640 (2022: £154,018). Food donations for the year ended 31 March 2023 include the value of fresh food collected and distributed, which has not been included in prior years' financial statements. During the period we distributed 14,349 emergency food parcels to people who could not afford the essentials, equating to 107,594 kg of food, representing 256,176 meals.

Operationally, the Trust incurred costs of £149,788 distributing food to the value of £462,864 (2022: costs of £136,677 and food to the value of £131,288).

Reserves Policy

The Trustees' policy is to maintain sufficient reserves to give a stable base for its continuing activities. Unrestricted reserves as at 31 March 2023 are £435,351 (2022: £400,156). The level of reserves is considered to be more than adequate for the continuing operation of the Charity based on six months' operational expenses. It provides opportunity to set aside sufficient reserves to meet the future operating 5-year lease rental commitments (inclusive of VAT, exclusive of service charges) in respect of the warehouse premises at Unit 18 Millshaw Park Avenue, Millshaw Industrial Estate, Leeds LS11 OLR as follows:

	£
Due within one year	37,800
Due after one year	<u>50,850</u>
Total	£ <u>97,650</u>

The Trust has included Donated Goods collected and distributed during the year at the prevailing rate of £2.37/kg, an amount suggested by the Trussell Trust.

Leeds South and East Foodbank

Trustees Report (Continued)

Going Concern

The Trustees review funding levels on a quarterly basis. Currently the Trustees are confident that the level of funding is sufficient to meet its obligations over the next 12 months.

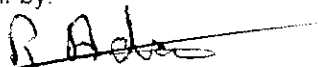
Risk Management

The Board conducts a review of major risks every year. These are updated at quarterly governance meetings and with staff at periodic intervals during the year. Where appropriate, mitigations are put in place to reduce both the severity and likelihood of such risks.

Independent Examiner

Laurence A Flasher FCA has been re-appointed Independent Examiner for the ensuing year.

The annual report was approved by the Trustees of the Charity on 23 January 2024 and signed on its behalf by:



Ronnie Adam

Trustee

Leeds South and East Foodbank
Independent Examiner's Report
to the
Trustees of Leeds South and East Foodbank
(the Company)

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Leeds South and East Foodbank are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Leeds South and East Foodbank as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

Laurence A Flasher

Independent Examiner

635b Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Date: 23 January 2024

Leeds South and East Foodbank

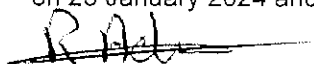
Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from charitable activities						
Grants and donations	182,424	34,401	216,825	128,632	22,848	151,480
Food donated in kind	447,640	-	447,640	154,018	-	154,018
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	630,064	34,401	664,465	282,650	22,848	305,498
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on charitable activities						
Food donations	462,864	-	462,864	157,254	-	157,254
Valuation uplift	-	-	-	(25,966)	-	(25,966)
Salaries	80,559	-	80,559	63,253	-	63,253
Transportation	11,368	-	11,368	13,439	-	13,439
Rent and rates	40,485	-	40,485	43,386	-	43,386
Light, heat and power	4,236	-	4,236	2,384	-	2,384
Insurance	631	-	631	554	-	554
Repairs and maintenance	4,395	-	4,395	360	-	360
Depreciation	3,347	-	3,347	2,664	-	2,664
Training	860	-	860	2,559	-	2,559
Telecommunications	1,046	-	1,046	875	-	875
General expenses	889	-	889	4,880	-	4,880
Fees	-	-	-	240	-	240
Independent examiner fee	1,660	-	1,660	1,840	-	1,840
Bank charges	312	-	312	243	-	243
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	612,652	-	612,652	267,965	-	267,965
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Income, less expenditure	17,412	34,401	51,813	14,685	22,848	37,533
Transfer between funds	<u>15,950</u>	<u>(15,950)</u>	<u>-</u>	<u>22,848</u>	<u>(22,848)</u>	<u>-</u>
Net income from charitable activities	33,362	18,451	51,813	37,533	-	37,533
Interest received	<u>1,833</u>	<hr/>	<u>1,833</u>	<hr/>	<hr/>	<hr/>
Net income for the year	35,195	18,451	53,646	37,533	-	37,533
Total funds brought forward	400,156	2,500	402,656	362,623	2,500	365,123
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	<u>£435,351</u>	<u>£20,951</u>	<u>£456,302</u>	<u>£400,156</u>	<u>£2,500</u>	<u>£402,656</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Leeds South and East Foodbank
(Registration number: CE001314)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	10,043	7,992
Current assets			
Donated goods awaiting distribution	7	87,614	99,732
Debtors	8	27,034	17,989
Cash at bank and in hand	9	<u>338,488</u>	<u>283,155</u>
		453,136	400,876
Creditors: Amounts falling due within one year	10	<u>(6,877)</u>	<u>(6,212)</u>
Net current assets		<u>446,259</u>	<u>394,664</u>
Net assets		£ 456,302	£ 402,656
		<hr/>	<hr/>
Funds of the charity			
Income funds			
Restricted funds	11	20,951	2,500
Unrestricted funds		<u>435,351</u>	<u>400,156</u>
Total funds		£ 456,302	£ 402,656
		<hr/>	<hr/>

The financial statements on pages 7 to 15 were approved by the Trustees, and authorised for issue on 23 January 2024 and signed on their behalf by:



Ronnie Adam

Chair

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds South and East Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Donations of non-perishable goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (ii) Donations of perishable and fresh goods for goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (iii) Donations for use by the charity itself are included when receivable and they are valued at the amount the charity would have had to pay to acquire them.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

1 Accounting policies (Continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:-

Furniture and Equipment	25% on reducing balance
-------------------------	-------------------------

Donated goods awaiting distribution

Donated goods awaiting distribution are valued at the amount per kilogramme from time to time determined by the Trussell Trust

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

1 Accounting policies (Continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

2 Income from charitable donations

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Grants and cash donations	182,424	-	182,424	128,632	-	128,632
The Trussell Trust	-	18,220	18,220	-	15,519	15,519
Leeds City Council	-	3,681	3,681	-	7,329	7,329
Leeds Christian Community Trust	-	10,000	10,000	-	-	-
Charitable Giving	-	2,500	2,500	-	-	-
	<u>£182,424</u>	<u>£34,401</u>	<u>£216,825</u>	<u>£128,632</u>	<u>£22,848</u>	<u>£151,480</u>

3 Food donated in kind

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Food donated in kind	<u>£447,640</u>	<u>£-</u>	<u>£447,640</u>	<u>£154,018</u>	<u>£-</u>	<u>£154,018</u>

Food donated in kind is included at a fair value based on an amount per kilogramme determined by the Trussell Trust (see Note 7) and the resulting amount treated as Unrestricted Income. Food donated in kind in 2023 includes donations of fresh food of £204,876. No equivalent amount for donations of fresh food was included in 2022.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

4 Transfer between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Transfers between funds	<u>£15,950</u>	<u>£(15,950)</u>	<u>£-</u>	<u>£22,848</u>	<u>(22,848)</u>	<u>£-</u>

Overall operational, establishment and general expenses are met from Unrestricted funds and Restricted Grants towards those overall costs are included as a transfer in total between Restricted and Unrestricted Funds.

5 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>£80,559</u>	<u>£63,253</u>

The average number of employees during the year was 6 (2022 - 5). In addition, the Trust is supported by a total of 111 unpaid volunteer workers (including administrative and store/delivery volunteers).

No employee received emoluments of more than £60,000 during the year.

6 Tangible fixed assets

	Total Furniture and Equipment £
Cost	
At 1 April 2022	29,094
Additions	<u>5,398</u>
As at 31 March 2023	34,492
Depreciation	
At 1 April 2022	21,102
Charge for the year	<u>3,347</u>
At 31 March 2023	£ 24,449
Net Book value	
At 31 March 2023	£ 10,043
At 31 March 2022	£ 7,992

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

7 Donated goods awaiting distribution

	2023 £	2022 £
Donated goods awaiting distribution	£ 87,614	£ 99,732
	<u> </u>	<u> </u>

Donated goods are included at fair value based on a value per kilogram of £2.37 (2022: £2.37) determined by the Trussell Trust.

8 Debtors

	2023 £	2022 £
Other debtors and prepayments	£ 27,034	£17,989
	<u> </u>	<u> </u>

9 Cash and bank and in hand

	2023 £	2022 £
Cash on hand	83	45
Cash at bank	<u>338,405</u>	<u>283,110</u>
	£338,488	£283,155
	<u> </u>	<u> </u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	£ 6,877	£ 6,212
	<u> </u>	<u> </u>

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2023

11 Movement in restricted funds

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
The Trussell Trust	-	18,220	5,769	12,451
Community Foundation for Leeds	2,500	-	-	2,500
Leeds City Council	-	3,681	3,681	-
Leeds Christian Community Trust	-	10,000	4,000	6,000
Charitable Giving	-	2,500	2,500	-
	<u>£2,500</u>	<u>£34,401</u>	<u>£15,950</u>	<u>£20,951</u>

The Trussell Trust

Grants from the Trussell Trust are contributions towards payroll and training costs.

Community Foundation for Leeds

The grants from the Community Foundation for Leeds is a contribution towards warehouse and wages costs and for the purchase of tablet computers for use at collection points received in 2021.

Leeds City Council

Contributions from Leeds City Council are contributions to wages under the Kickstart Scheme.

Leeds Christian Community Trust

Contributions from the Leeds Christian Community Trust are utilised towards food purchases.

Charitable Giving

Amounts received under the Charitable Giving scheme have been applied towards the Amazon Fresh Chill Chain Project.

LEEDS SOUTH AND EAST FOODBANK

England & Wales - Charity number 1154363

Accounts

Company registration number: CE001314
Charity registration number: 1154363

Signed


P. S. Scott

Leeds South and East Foodbank

Annual Report and Financial Statements

for the

Year ended 31 March 2022

Leeds South and East Foodbank

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Leeds South and East Foodbank

Reference and Administrative Details

Trustees

Mr John Casey
Ms Barbara Tate
Ms Karen Bruce
Ms Karen Addison
Ms Mavis Addawoo
Mr Charles Woods

Charity Registration Number

1154363

Company Registration Number

CE001314

Registered Office

Unit 18, Millshaw Park Avenue
Millshaw Industrial Estate
Leeds
LS11 0LR

Independent Examiner

Laurence A Flasher FCA
635B Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Solicitors

Legal Studio, Solicitors
The Tannery
91 Kirkstall Road
Leeds
LS3 1HS

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Leeds South and East Foodbank

Trustees Report

The Trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 March 2022.

Trustees	Date of Appointment	Date of resignation
John Casey		
Barbara Tate		
Karen Bruce	1 December 2021	
Karen Addison	1 December 2021	
Mavis Addawoo	1 February 2022	
Charles Woods		3 May 2022
Barry Seaton		14 September 2021
Sandeep Bansal		20 April 2021

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Leeds South and East Foodbank for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

General

The Trust is a Charitable Incorporated Organisation operating a foodbank in the South and East of the city of Leeds.

Its objects, as contained in its governing document, are to relieve people in Leeds who are in conditions of need, hardship or distress in such ways as Trustees think fit.

The Trust is supported by the Trussell Trust which supports a nationwide network of foodbanks.

Further information about the Trussell Trust is available at <http://www.trusselltrust.org/>

Leeds South and East Foodbank

Trustees Report (Continued)

Purpose

Our purpose is to feed the hungry in South and East Leeds and to help people take control of their circumstances by addressing the root causes of their need.

We do this by providing a safe non-judgmental place to be heard, and to find out about other possible areas of help. As well as providing emergency food, the foodbank aims to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion.

Working with others, our larger aim is to put an end to the scandal of hunger in Leeds and the UK.

Public Benefit

The Trustees confirm that they have complied with the requirements of S17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Trust is governed by a Board of Trustees who are responsible for controlling and managing the Trust, working closely with a small staff team. The Board has ultimate responsibility for directing the Trust's affairs, for ensuring it is solvent and well-run, in order to making sure it delivers the public benefits for which it was set up.

At the time of this report the Trust employed 1 full-time member of staff and 4 part-time staff who are backed by a team of dedicated volunteers.

Covid 19 pandemic recovery

The year was still dominated by the pandemic and its aftermath.

Belatedly, we held the official opening of our new warehouse when we celebrated our volunteers and the support of our corporate partners. Our staple volunteer teams have been depleted since March 2021 and we are still keen to refresh and rebuild their number. We were able to reopen 10 of our 11 outlets by the end of the year, one of which has since closed because the building became unfit.

Demand rose steadily for the Trust's services. It saw a 39% increase in meals provided, compared to the previous year when the pandemic was at its height and Council-led emergency provision was addressing most of the demand.

The profile of our clients also continued to change as we saw more and more working people who simply did not have enough income to meet their basic needs.

Face-to-face signposting was a casualty of the pandemic. We took steps to adapt by offering our clients the option of remote signposting where they could access a free, confidential phone line to talk with one of our specially trained volunteers. This service has continued. As our teams are strengthened, we are determined to reinstate and enhance the option for in-person conversations.

We developed some strong partnerships, notably with White Rose Shopping Centre, where we were pleased to be selected as their Charity of the Year.

Leeds South and East Foodbank

Trustees Report (Continued)

Strategy

Our longer-term strategy is to maintain a focus on reducing the need for foodbanks. We will do this by continuing to collaborate with partners to build greater food resilience amongst our clients.

Examples include working with:

- Leeds Welfare Support Scheme to access cash grants, giving people more choice and dignity in how they spend their money.
- Fuel Bank Foundation to access fuel vouchers when clients' income will not cover the cost of heating their homes.
- Department of Work and Pensions on their Kickstart programme, a scheme to promote employment opportunities for young people.
- Money Buddies whose trained volunteers in our centres will meet clients and support them towards greater financial independence.

We also have been seeking to influence policy and decision making at local level by championing the cause of our clients, sharing their stories and challenging the misconception that foodbank usage is a viable alternative to sufficient income. At a national level we have worked with the rest of the Trussell Trust network to provide compelling data about the escalating demand for our services.

Performance

The Trust's financial position remains healthy. The Trust was well supported financially by individuals and corporate donors. Despite a nearly 60% drop in monetary income over the previous year (the first year of the pandemic), the Trust still achieved a surplus over expenditure.

During the year to 31 March 2022 the Trust's total income (cash and food by value) was £282,650 (compared to £450,160 in the year to 31 March 2021). This was made up of financial donations and grants (restricted and unrestricted) of £151,480 (2021: £366,692), and ambient (shelf-stable) food donations to the value of £154,018 (2021: £148,381). During the period we distributed 89.133 tonnes of food, representing over 212,000 meals.

Figures are not available for the value of fresh food collected and distributed each week. It is anticipated that a satisfactory basis for the inclusion of fresh food collected will be included in next year's accounts.

Operationally, the Trust incurred costs of £136,677 distributing food to the value of £157,254. This compares with costs of £104,144 and food to the value of £116,779 in the previous year.

Reserves Policy

The Trustees' policy is to maintain sufficient reserves to give a stable base for its continuing activities. Unrestricted reserves as at 31 March 2022 are £400,156 (2021: £362,623). The level of reserves considered to be more than adequate for the continuing operation of the Charity based on six months' operational expenses. It provides opportunity to set aside sufficient reserves to meet the future operating lease rental commitments (inclusive of VAT, exclusive of service charges) in respect of the warehouse premises at 18 Millshaw Park Avenue, Millhouse Industrial Estate, Leeds LS11 0LR as follows:

	£
Due within one year	38,800
Due after one year	<u>97,650</u>
Total	£ <u>135,450</u>

The Trust has included Donated Goods collected and distributed during the year at the prevailing rate of £1.75/kg, an amount suggested by the Trussell Trust. The rate at which donated goods awaiting distribution as at 31 March 2022 has been included at the current suggested rate of £2.37/kg and the resulting valuation uplift is included as a separate amount in the Statement of Financial Activities.

Leeds South and East Foodbank

Trustees Report (Continued)

Going Concern

The Board looks closely at funding levels every three months. The Trustees are satisfied that the current level of funding is adequate to meet its financial obligations over the next 12 months.

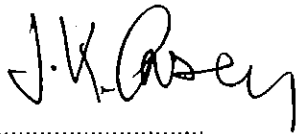
Risk Management

The Board conducts a review of major risks every year. These are updated at quarterly governance meetings and with staff at periodic intervals during the year. Where appropriate, mitigations are put in place to reduce both the severity and likelihood of such risks.

Independent Examiner

Laurence A Flasher FCA has been re-appointed Independent Examiner for the ensuing year.

The annual report was approved by the Trustees of the Charity on 29 November 2022 and signed on its behalf by:



.....
Mr John Casey
Trustee

Leeds South and East Foodbank
Independent Examiner's Report
to the
Trustees of Leeds South and East Foodbank
(the Company)

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Leeds South and East Foodbank are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Leeds South and East Foodbank as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

.....
Laurence A. Fisher
Independent Examiner

635b Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Date: 29 November 2022

Leeds South and East Foodbank

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from charitable activities							
Grants and cash donations	2	128,632	22,848	151,480	301,779	64,913	366,692
Food donated in kind	3	154,018	-	154,018	148,381	-	148,381
		<u>282,650</u>	<u>22,848</u>	<u>305,498</u>	<u>450,160</u>	<u>64,913</u>	<u>515,073</u>
Expenditure on charitable activities							
Food donations		157,254	-	157,254	116,779	-	116,779
Valuation uplift		(25,966)	-	(25,966)	-	-	-
Wages and salaries		63,253	-	63,253	57,256	-	57,256
Transportation		13,439	-	13,439	14,878	-	14,878
Rent and rates		43,386	-	43,386	17,646	-	17,646
Light, heat and power		2,384	-	2,384	1,788	-	1,788
Insurance		554	-	554	407	-	407
Repairs and maintenance		360	-	360	1,384	-	1,384
Depreciation		2,664	-	2,664	2,741	-	2,741
Administration costs		2,559	-	2,559	2,500	-	2,500
Telephone and communications		875	-	875	838	-	838
General expenses		4,880	-	4,880	3,062	-	3,062
Fees		240	-	240	360	-	360
Independent examiner's fee		1,840	-	1,840	1,100	-	1,100
Bank charges		243	-	243	184	-	184
		<u>267,965</u>	<u>-</u>	<u>267,965</u>	<u>220,923</u>	<u>-</u>	<u>220,923</u>
Net income		14,685	22,848	37,533	229,237	64,913	294,150
Transfer between funds		22,848	(22,848)	-	62,413	(62,413)	-
Total funds brought forward		362,623	2,500	365,123	70,973	-	70,973
Total funds carried forward		<u>£400,156</u>	<u>£2,500</u>	<u>£402,656</u>	<u>£362,623</u>	<u>£2,500</u>	<u>£365,123</u>

The Statement of Financial Activities includes all gains and losses recognised in the year

All activities are classed as continuing

The comparative figures for each fund are shown as notes to the Accounts

Leeds South and East Foodbank
(Registration number: CE001314)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	7,992	8,225
Current assets			
Donated goods awaiting distribution	7	99,732	75,842
Debtors	8	17,989	22,636
Cash at bank and in hand	9	<u>283,155</u>	<u>260,010</u>
		400,876	358,488
Creditors: Amounts falling due within one year	10	<u>(6,212)</u>	<u>(1,590)</u>
Net current assets		<u>394,664</u>	<u>356,898</u>
Net assets		£ <u>402,656</u>	£ <u>365,123</u>
Funds of the charity			
Income funds			
Restricted funds	11	2,500	2,500
Unrestricted funds		<u>400,156</u>	<u>362,623</u>
Total funds		£ <u>402,656</u>	£ <u>365,123</u>

The financial statements on pages 10 to 14 were approved by the Trustees, and authorised for issue on 29 November 2022 and signed on their behalf by:

.....
Mr John Casey
Trustee

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds South and East Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Donations of non-perishable goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount per kilogramme from time to time determined by the Trussell Trust.
- (ii) Donations of perishable and fresh goods are not valued.
- (iii) Donations for use by the charity itself are included when receivable and they are valued at the amount the charity would have had to pay to acquire them.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

1 Accounting policies (Continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

1 Accounting policies (Continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

2. Income from charitable donations

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Grants and cash donations	128,632	-	128,632	301,779	-	301,779
The Trussell Trust	-	15,519	15,519	-	19,313	19,313
Leeds City Council	-	7,329	7,329	-	100	100
Community Foundation for Leeds	-	-	-	-	12,500	12,500
United Building Limited	-	-	-	-	500	500
Charities Aid Foundation	-	-	-	-	10,000	10,000
National Lottery	-	-	-	-	10,000	10,000
West Riding Masonic Charities	-	-	-	-	2,500	2,500
Coalfields Regeneration	-	-	-	-	10,000	10,000
	<u>£128,632</u>	<u>£22,848</u>	<u>£151,480</u>	<u>£301,779</u>	<u>£64,913</u>	<u>£366,692</u>

3. Food donated in kind

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Food donated in kind	<u>£154,018</u>	<u>£-</u>	<u>£154,018</u>	<u>£148,381</u>	<u>£-</u>	<u>£148,381</u>

Food donated in kind is included at a fair value based on an amount per kilogramme recommended by the Trussell Trust (See Note 7) and the resulting amount included as Unrestricted income.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

4. Transfer between funds

	Unrestricted Funds	Restricted Funds	Total 2022
Transfers between funds - 2022	£ 22,848 =====	£ (22,848) =====	£ - =====
Transfers between funds - 2021	£ 62,413 =====	£ (62,413) =====	£ - =====

Overall operational, establishment and general expenses are met from Unrestricted funds and Restricted Grants towards those overall costs are included as a transfer in total between Restricted and Unrestricted Funds.

5. Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	£ 63,253 =====	£ 57,256 =====

The average number of employees during the year was 5 (2021 - 4). In addition, the Trust is supported by a total of 60 unpaid volunteer workers including 12 administrative and 10 store/delivery volunteers.

No employee received emoluments of more than £60,000 during the year.

6. Tangible fixed assets

	Total Furniture and Equipment £
Cost	
At 1 April 2021	26,663
Additions	<u>2,431</u>
As at 31 March 2022	<u>29,094</u>
Depreciation	
At 1 April 2021	18,438
Charge for the year	<u>2,664</u>
At 31 March 2022	£ 21,102 =====
Net Book value	
At 31 March 2022	£ 7,992 =====
At 31 March 2021	£ 8,225 =====

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

7. Donated goods awaiting distribution

	2022 £	2021 £
Donated goods awaiting distribution	£ 99,732	£ 75,842
	=====	=====

Donated goods are included at fair value based on a value per kilogram of £2.37 (2021: £1.75) suggested by the Trussell Trust. The basis of valuation reflects the latest amount/kg suggested by the Trussell Trust.

8. Debtors

	2022 £	2021 £
Other debtors and prepayments	£ 17,989	£22,636
	=====	=====

9. Cash and bank and in hand

	2022 £	2021 £
Cash on hand	45	32
Cash at bank	<u>283,110</u>	<u>259,978</u>
	£283,155	£260,010
	=====	=====

10. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	£ 6,212	£ 1,590
	=====	=====

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2022

11. Movement in funds

	Brought Forward £	Incoming resources £	Resources expended £	Carried forward £
The Trussell Trust	-	15,519	15,519	-
Leeds City Council	-	7,329	7,329	-
Community Foundation for Leeds	2,500	-	-	2,500
	-----	-----	-----	-----
	£ 2,500	£ 22,848	£ 22,848	£ 2,500
	=====	=====	=====	=====

The Trussell Trust

Grants from the Trussell Trust are contributions towards payroll and training costs including additional costs relating to Covid 19.

Leeds City Council

The grant from Leeds City Council is a contribution towards payroll costs in respect of Kickstart.

Community Foundation for Leeds

The grants from the Community Foundation for Leeds is a contribution towards warehouse and wages costs and for the purchase of tablet computers for use at collection points received in 2021.

LEEDS SOUTH AND EAST FOODBANK

England & Wales - Charity number 1154363

Accounts

Company registration number: CE001314
Charity registration number: 1154363

Leeds South and East Foodbank

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Leeds South and East Foodbank

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Leeds South and East Foodbank
Reference and Administrative Details

Trustees

Mr John Casey
Ms Barbara Tate
Mr Charles Wood

Charity Registration Number

1154363

Company Registration Number

CE001314

Registered Office

Unit 18, Millshaw Park Avenue
Millshaw Industrial Estate
Leeds
LS11 0LR

Independent Examiner

Laurence Anthony Flasher FCA
Josephs Chartered Accountants
635B Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Solicitors

Legal Studio Solicitors
The Tannery
91 Kirkstall Road
Leeds
LS3 1HS

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham
B1 2JB

Leeds South and East Foodbank

Trustees Report

The Trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 March 2021.

Trustees

John Casey
Barbara Tate
Charlie Wood
Sandeep Bansal (resigned 20 04 21)
Barry Seaton (resigned 14 09 21)

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Leeds South and East Foodbank for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

General

The Trust is a Charitable Incorporated Organisation operating a foodbank licensed by The Trussell Trust in the South and East of the City of Leeds.

Its objects, as contained in its governing document, are to relieve people in Leeds who are in conditions of need, hardship or distress in such ways as trustees think fit.

Further information about The Trussell Trust is available at <http://www.trusselltrust.org/>

Leeds South and East Foodbank

Trustees Report (Continued)

Purpose

Our purpose is to feed the hungry in South and East Leeds and to help people take control of their circumstances by addressing the root causes of their need.

We do this by providing a safe non-judgmental place to be heard, and to find out about other possible areas of help. As well as providing emergency food, the foodbank aims to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion.

Working with others, our larger aim is to put an end to the scandal of hunger in Leeds and the UK.

Public Benefit

The trustees confirm that they have complied with the requirements of S17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The Trust is governed by a Board of Trustees who are responsible for controlling and managing the Trust, working closely with a small staff team. The Board has ultimate responsibility for directing the Trust's affairs, for ensuring it is solvent and well-run, in order to making sure it delivers the public benefits for which it was set up.

At the time of this report the Trust employed 4 part-time staff who are backed by a team of dedicated volunteers.

Response to the Covid 19 pandemic

The year was dominated by the pandemic. We were able during this time to provide an effective response to challenging circumstances, to support our team and to maintain good governance.

We did this by forming an Executive Group of staff and board members who met remotely, sometimes every week. This meant we could assess a fast-moving picture and make quick decisions.

We continued to provide a service throughout. However, to protect our staff and those volunteers who were not shielding, we had to close all our outlets and move instead to a new delivery model, based out of a single distribution hub. A much-valued team of volunteer drivers took food parcels direct to people's homes.

By April 2021 we had re-opened 6 of our 11 outlets with the others re-opening during 2021. Our staple team of volunteers has been depleted since March 2020 and we are keen to refresh and rebuild their number.

Our staff and key volunteers deserve a special mention. They worked tirelessly and sacrificially throughout. What has been achieved would not have been possible without their dedication and commitment.

The local authority, together with a wide variety of local agencies and initiatives, provided a massive response to the need for emergency food. Because of this additional provision, demand for the trust's services reduced; it provided 36% fewer meals compared to the previous year. The Council-led emergency provision has since been scaled back and demand is once again increasing.

The profile of our clients also changed during the pandemic, for example, those who became unemployed, self-employed people with no income, people on zero hours contracts whose services were not required.

Leeds South and East Foodbank

Trustees Report (Continued)

Response to the Covid 19 pandemic (Continued)

The pandemic did have some benefit for the Trust. We were able to streamline our referral processes; we gained efficiency and flexibility by innovating our working practices; we began to work with new partners and supporters.

Unfortunately, the closures and the ongoing pandemic meant we were no longer able to offer a face-to-face signposting service. We are determined to reinstate this core feature of our offer to clients. In the same spirit of innovation, we are piloting a system of remote signposting where clients can access a free, confidential phone line to talk with one of our specially trained volunteers.

The local community and local businesses have been immensely generous. Some significant financial donations mean that the Trust's position is very healthy and enables the Board to make some prudential provision for future years to sustain the work of the Trust. (See Reserves Policy below).

An immediate effect of the increase in funds was to enable us to move to larger warehouse premises with more space and better working conditions. We were also able to extend the working hours of existing staff and to create a new administrative role.

Strategy

Our longer-term strategy is to maintain a focus on reducing the need for foodbanks. We will do this by continuing to collaborate with partners to build greater food resilience amongst our clients. We will include, for example, referral to such agencies as Money Buddies (debt counselling and budgeting), participation in a local pilot for cash grants, providing in-service training and accreditation for volunteers currently out of work.

Performance

During the year to 31 March 2021 notional income increased to £515,073, (2020: £292,835) of which cash donations (restricted and unrestricted) of totalled £366,692, and food donations totalled £148,381.

During the period we distributed 64.07 tonnes of food, representing nearly 27,000 meals.

In addition the Trust received donations of fresh/perishable goods from a locally based on-line business. Due to the nature of the goods the Trust does not yet have a suitable method for determining the weight of donated fresh/perishable goods the notional value of which is not included in the accounts. It is expected that a suitable method will be introduced for inclusion in next year's accounts.

Operationally, the Trust incurred costs of £104,144 (2020: £71,469) distributing food to the value of £116,779 (2020: £181,632).

Reserves Policy

The Trustees' policy is to maintain sufficient reserves to give a stable base for its continuing activities. Unrestricted reserves at 31 March 2021 increased to £362,623 (2020: £70,973).

There are future operating lease rental commitments (inclusive of VAT, exclusive of service charges) in respect of the warehouse premises at 18, Millshaw Park Avenue, Millhouse Industrial Estate, Leeds LS11 0LR as follows:-

	£
Due within 1 year	37,800
Due after 1 year	<u>135,450</u>
Total	<u>£173,250</u>

Leeds South and East Foodbank

Trustees Report (Continued)

Reserves Policy (Continued)

The Trustees consider that the level of reserves is more than adequate for the continuing operation of the charity, based on six months' operational expenses. It provides opportunity to set aside sufficient reserves to meet known future costs associated with the current 5-year lease on the warehouse.

The Board looks closely at funding levels every three months. The trustees are satisfied that the current level of funding is adequate to meet its financial obligations over the next 12 months.

Risk Management

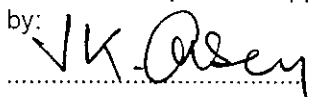
The Board conducts a review of major risks every year. These are updated at quarterly governance meetings and with staff at periodic intervals during the year. Where appropriate, mitigations are put in place to reduce both the severity and likelihood of such risks.

Independent Examiner

Laurence Anthony Flasher FCA has been re-appointed independent examiner for the ensuing year.

The annual report was approved by the Trustees of the Charity on ^{30.11.21}..... and signed on its behalf

by:


.....

Mr John Casey

Trustee

Leeds South and East Foodbank

Independent Examiner's Report to the trustees of Leeds South and East Foodbank ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Leeds South and East Foodbank are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Leeds South and East Foodbank as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.


.....
Laurence A Flasher
Independent Examiner

635b Roundhay Road
Leeds
West Yorkshire
LS8 4BA

Date: 28/1/2021

Leeds South and East Foodbank

Statement of Financial Activities for the year ended 31 March 2021

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds 2020 £
Income from charitable activities	Note				
Grants and cash donations	2	301,779	64,913	366,692	85,371
Food donated in kind	3	<u>148,381</u>	<u>-</u>	<u>148,381</u>	<u>207,464</u>
		£ 450,160	£ 64,913	£ 515,073	£ 292,835
		=====	=====	=====	=====
Expenditure on charitable activities					
Food donations		116,779	-	116,779	181,632
Wages and salaries	5	57,256	-	57,256	32,634
Transportation		14,878	-	14,878	11,591
Rent and rates		17,646	-	17,646	13,796
Light, heat and power		1,788	-	1,788	1,805
Insurance		407	-	407	394
Repairs and maintenance		1,384	-	1,384	3,044
Depreciation		2,741	-	2,741	1,497
Administration costs		2,500	-	2,500	3,223
Telephone and communications		838	-	838	612
General expenses		3,062	-	3,062	1,288
Fees		360	-	360	390
Independent examiner's fee		1,100	-	1,100	1,050
Bank charges		<u>184</u>	<u>-</u>	<u>184</u>	<u>145</u>
Total expenditure		£ 220,923	£ -	£220,923	£ 253,101
		=====	=====	=====	=====
Net income		229,237	64,913	294,150	39,734
Transfers between funds	4	62,413	(62,413)	-	-
Total funds brought forward		<u>70,973</u>	<u>-</u>	<u>70,973</u>	<u>31,239</u>
		£ 362,623	£ 2,500	£ 365,123	£ 70,973
		=====	=====	=====	=====

This Statement of Financial Activities includes all gains and losses recognised in the year.

All activities are classed as continuing.


The comparative figures for each fund are shown as notes to the accounts.

Leeds South and East Foodbank

**(Registration number: CE001314)
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	8,225	1
Current assets			
Donated goods awaiting distribution	7	75,842	44,151
Debtors	8	22,636	240
Cash at bank and in hand	9	<u>260,010</u>	<u>27,632</u>
		358,488	72,023
Creditors: Amounts falling due within one year	10	<u>(1,590)</u>	<u>(1,051)</u>
Net current assets		<u>356,898</u>	<u>70,972</u>
Net assets		£ 365,123 =====	£ 70,973 =====
Funds of the charity			
Income funds			
Restricted funds	11	2,500	-
Unrestricted funds		<u>362,623</u>	<u>70,973</u>
Total funds		£ 365,123 =====	£ 70,973 =====

The financial statements on pages 7 to 14 were approved by the Trustees, and authorised for issue on 30.11.21 and signed on their behalf by:


.....

Mr John Casey

Trustee

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds South and East Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Donations of non-perishable goods for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. The goods are valued by weight at an amount per kilogramme from time to time determined by The Trussell Trust.
- (ii) Donation of perishable and fresh goods are not valued.
- (iii) Donations for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

1 Accounting policies (Continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

1 Accounting policies (Continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

2 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants and cash donations	301,779	-	301,779	85,371
The Trussell Trust	-	19,313	19,313	-
United Building Limited	-	500	500	-
Charities Aid Foundation	-	10,000	10,000	-
National Lottery	-	10,000	10,000	-
West Riding Masonic Charities	-	2,500	2,500	-
Coalfields Regeneration	-	10,000	10,000	-
Community Foundation for Leeds	-	12,500	12,500	-
Leeds City Council	-	100	100	-
	<u>£301,779</u>	<u>£ 64,913</u>	<u>£ 366,692</u>	<u>£85,371</u>
	=====	=====	=====	=====

3 Food donated in kind

Food donated in kind	£ 148,381	£ -	£ 148,381	£ 207,464
	=====	=====	=====	=====

Food donated in kind is included at a fair value based on a value per kilogramme of £1.75 (2020: £1.75) determined by the Trussell Trust and the resulting amount included as Unrestricted income

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
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4 Transfers between funds

Transfers between funds	£ 62,413 =====	£ (62,413) =====	£ - =====	£ - =====
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Overall operational, establishment and general expenses are met from Unrestricted funds and Restricted Grants towards those overall costs are included as a transfer in total between Restricted and Unrestricted Funds.

5 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	£ 57,256 =====	£ 32,634 =====

The average number of employees during the year was 4 (2020 - 3). In addition the Trust is supported by a total of 100 unpaid volunteer workers including 12 administrative and 10 store/delivery volunteers.

No employee received emoluments of more than £60,000 during the year.

6 Tangible fixed assets

	Furniture and Equipment £	Total £
Cost		
At 1 April 2020	15,698	15,698
Additions	<u>10,965</u>	<u>10,965</u>
As at 31 March 2021	£ <u>26,663</u>	£ <u>26,663</u>
Depreciation		
At 1 April 2020	15,697	15,697
Charge for the year	<u>2,741</u>	<u>2,741</u>
At 31 March 2021	£ 18,438 =====	£ 18,438 =====
Net Book value		
At 31 March 2021	£ 8,225 =====	£ 8,225 =====
At 31 March 2020	£ 1 ==	£ 1 ==

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

7.	Donated goods awaiting distribution	2021	2020
		£	£
	Donated goods awaiting distribution	£ 75,842	£44,151
		=====	=====
	Donated goods are included at fair value based on a value per Kilogram of £1.75 (2020: £1.75) determined by the Trussell Trust.		
8.	Debtors	2021	2020
		£	£
	Other debtors and prepayments	£ 22,636	£ 240
		=====	=====
9.	Cash and cash equivalents	2021	2020
		£	£
	Cash on hand	32	273
	Cash at bank	<u>259,978</u>	<u>27,359</u>
		£ 260,010	£ 27,632
		=====	=====
10.	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other creditors	£ 1,590	£ 1,051
		=====	=====

Leeds South and East Foodbank

Notes to the Financial Statements for the year ended 31 March 2021

11 Movement in funds

	Brought Forward £	Incoming resources £	Resources expended £	Carried forward £
The Trussell Trust	-	19,313	(19,313)	-
United Building Limited	-	500	(500)	-
Charities Aid Foundation	-	10,000	(10,000)	-
National Lottery	-	10,000	(10,000)	-
West Riding Masonic Charities	-	2,500	(2,500)	-
Coalfields Regeneration Fund	-	10,000	(10,000)	-
Community Foundation for Leeds	-	12,500	(10,000)	2,500
Leeds City Council	-	100	(100)	-
	£ -	£ 64,913	£ (62,413)	£ 2,500
	=====	=====	=====	=====

The Trussell Trust

Grants from the Trussell Trust are contributions towards payroll and training costs including additional costs relating to Covid 19.

United Building Limited

The grant from United Building Limited was a contribution towards food costs.

Charities Aid Foundation

The grant from the Charities Aid Foundation was originally a contribution towards food costs that, with their agreement, was reallocated to general running costs.

National Lottery

The grants from the National Lottery were awarded as contributions to various running costs.

West Riding Masonic Charities

The grant from West Riding Masonic Charities was a contribution towards transportation costs.

Coalfields Regeneration Fund

The grant from the Coalfields Regeneration Fund was a contribution towards warehouse, rental and equipment costs.

Community Foundation for Leeds

The grants from the Community Foundation for Leeds were contributions towards warehouse and wages costs and for the purchase of tablet computers for use at collection points.

Leeds City Council

The grant from Leeds City Council was a contribution towards food costs.