

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:

- 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**

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.

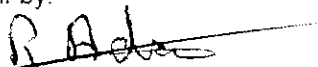
#### **Risk Management**

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:

A handwritten signature in black ink, appearing to read 'R Adam', with a long horizontal line extending to the right.

**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

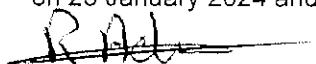
### Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<b>Income from charitable activities</b>						
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/>
<b>Expenditure on charitable activities</b>						
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>		<u>1,833</u>			
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	£435,351	£20,951	£456,302	£400,156	£2,500	£402,656
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	10,043	7,992
<b>Current assets</b>			
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
<b>Creditors:</b> Amounts falling due within one year	10	<u>(6,877)</u>	<u>(6,212)</u>
<b>Net current assets</b>		<u>446,259</u>	<u>394,664</u>
<b>Net assets</b>		£ 456,302	£ 402,656
		<hr/>	<hr/>
<b>Funds of the charity</b>			
<b>Income funds</b>			
Restricted funds	11	20,951	2,500
Unrestricted funds		<u>435,351</u>	<u>400,156</u>
<b>Total funds</b>		£ 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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>	
At 1 April 2022	29,094
Additions	<u>5,398</u>
As at 31 March 2023	34,492
<b>Depreciation</b>	
At 1 April 2022	21,102
Charge for the year	<u>3,347</u>
At 31 March 2023	£ 24,449
<b>Net Book value</b>	
At 31 March 2023	£ 10,043
At 31 March 2022	<u>£ 7,992</u>

## 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.