



## Trustees' Annual Report for the period

From: 1<sup>st</sup> April 2024

To: 31<sup>st</sup> March 2025

Charity name: Hambleton Foodshare

Charity registration number: 1156571 Company number: not applicable

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The prevention or relief of poverty in the former district of Hambleton now North Yorkshire by providing: Food parcels and support services to individuals in need and charities, or other organisations working to prevent or relieve poverty.
Summary of the main activities in relation to those purposes for the public benefit the activities, projects or services identified in the accounts	Para 1.17 and 1.19	The provision of food parcels to those in need working closely with referral agencies to meet the demand for emergency food and other essentials.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees consider that they have complied with their duties under section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charities Commission.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We may make grants to partner agencies if appropriate but have not made any such grants this period. We also have a small discretionary grant fund of £1,000 per annum that we use to assist customers with ad-hoc expenses that are not provided for in our current parcels. These are items such as household goods, phone credit, baby equipment etc..
Policy on social investment including program related investment	Para 1.38	Not Applicable
Contribution made by volunteers	Para 1.38	Our Volunteers are the backbone of the charity, and they provide a range of support. This includes collecting and sorting donations, making up and delivering parcels, administration support and fundraising when required. We have 110 volunteers registered with us and of these 75 or so who are more regularly active and volunteer directly in providing the service.

## Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

Hambleton Foodshare (HFS) continues to provide a significant number of parcels. During this financial year we provided 6,556 parcels compared to 7,294 in 23/24 and 4,967 in 22/23. Over the last 13 years, we have seen increasing levels of demand having seen demand increase from less than 1,000 parcels in the first year to the current levels.

HFS is available 5 days a week between 10am and 4pm by arrangement at our main hub in Northallerton. We have further teams that offer a service in Bedale and in Great Ayton / Stokesley from their smaller stores and we have a mobile team of volunteers who cover Thirsk, Easingwold and other outlying areas and who can deliver in emergencies or in exceptional circumstances. In addition to ambient tinned and packet food the contents of a standard parcel include fresh fruit and veg as well as a selection of frozen items, bread, cheese, eggs and spread as well as toiletries and household materials. We also cater for those with special dietary needs and provide pet food if required.

The food parcels provided were spilt between adult parcels and children's parcels as follows:

Parcels Issued	No of Customers
Adult Parcels	3,579
Children's Parcels	2,977
<b>Total</b>	<b>6,556</b>

HFS offers people various ways of sourcing food parcels to endeavour to make them accessible to everyone who requires them. The table below shows how the parcels during 24/25 and 23/24 were sourced:

Source of Parcels	No of Customers	
	24/25	23/24
Parcel Collected - Agency Referral	1,483	1,745
Parcel collected - self referral	2,442	2,567
Agency Referral & delivery	1,614	1,730
Agency Referral – mobile team delivery	54	80
Self Referral - Mobile Team delivery	203	286
Bedale Mobile Team	270	355
Stokesley Mobile Team	490	531
<b>Total</b>	<b>6,556</b>	<b>7,294</b>

## Additional information

Achievements against objectives set	Para 1.41	The Trustees are keen to maintain the quality of the parcels and extend our links in the community. We partner with Blue Cross now to provide pet food and APB Wessex (Frozen food) and CAW ingredients (Soft drinks).
Performance of fundraising activities against objectives set	Para 1.41	We were successful in applying for a Local Authority grant this year as part of the Housing Support Fund. Whilst welcome, these funds were reduced from previous years and this, together with lower levels of donations and increasing costs of shortages, meant that we made a deficit of £32,550 this financial year. The trustees intend to review the contents of the parcels and other operating costs to try and maintain the reserves as far as possible going forward.
Investment performance against objectives	Para 1.41	We only invest surplus funds in UK banks or building societies and ensure that any surplus funds are invested where they are covered by the FSCS
Other		

## Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity received several one-off grants and donations during the year, and our reserves are currently at reasonable levels. Nevertheless, there is no certainty of future funding and we have no long term funding streams that give us any certainty of receiving money going forward. The Charity's current financial situation is stable with reserves of £169,585.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees endeavour to ensure long term sustainability by maintaining the reserve funds which are reviewed at each quarterly Trustees meeting to ensure the charity is a viable entity. They aim to maintain our reserves at approx. 10 months operating costs of £120,000. Following unprecedented grant receipts and donations during the last few years our current reserves are higher than normal. However, a number of these grants and donations are unlikely to recur in future years. At the same time demand remains high and the Trustees consider that the current staffing levels are required to maintain the current service. We continue to purchase significant "shortage" items as directly donated items are insufficient to meet demand. During 2024/25 we spent an excess of £91,000 on buying stock for our parcels. We also currently receive subsidised premises from the local authority. If this provision was to cease, we would incur significant costs to source alternative premises.
Amount of reserves held	Para 1.22	£169,585
Reasons for holding zero reserves	Para 1.22	Not Applicable

Details of fund materially in deficit	Para 1.24	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not Applicable – The Trustees confirm that the charity remains a going concern.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds remain as the income from donations received, fundraising initiatives and grant funding. Several community and local groups hold events to raise funds for us and we also receive ad- hoc donations from local businesses.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We have a savings account with our bank and deposit excess funds in that account. We also have 2 other accounts in which we place funds to ensure that no one institution holds more than £85,000 of our cash balances.
A description of the principal risks facing the charity	Para 1.46	The main risks are levels of demand which outstrip our ability to cope, reductions in monetary donations which means we cannot pay our core costs or a reduction in volunteers to deliver the service. We are also exposed should we need to provide and pay for premises from which to operate.
Other		Not Applicable

## Structure, governance and management

Description of charity's trusts:		Not Applicable
Type of governing document: for example	Para 1.25	Constitution of a Charitable Incorporated Organisation.
How is the charity constituted?	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are recruited based on their skills and experience and the needs of the Charity. They hold their position as trustee for a term of 3 years. This can be renewed for a further period following agreement of the other Trustees.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We do not have a specific policy about the induction of new Trustees, but they would follow a similar induction as other volunteers and can have a meeting with the Chair and other Trustees as required.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	We are active members of the Independent Food Aid Network
Relationship with any related parties	Para 1.51	Not Applicable

Other		Not Applicable
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## Reference and administrative details

Charity name	<b>Hambleton Foodshare</b>
Other name the charity uses	<b>HFS</b>
Registered charity number	<b>1156571</b>
Charity's principal address	<b>The Former Registrar's Office, Racecourse Lane, Northallerton DL7 8AD</b>

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Morag Joyce	Chair	
2	Caroline Dickinson	Vice Chair	
3	Steven Hogg	Treasurer	
4	Ian McNair	Trustee	
5	Anne Ash	Secretary	
6	Alison Wright	Trustee	
7	Fiona Harker	Trustee	
8	David Kerfoot	Trustee	
9	Fran Duncan	Trustee	Resigned Sept 2024
10	Steve Towers	Trustee	Resigned Sept 2024

## Corporate trustees – Not Applicable

## Name of trustees holding title to property belonging to the charity – Not Applicable

## Funds held as custodian trustees on behalf of others – Not Applicable

## Names and addresses of advisers

**Type of adviser      Name      Address**

<b>Financial Services</b>	Broadacres Housing Association	Mount View, Standard Way, Northallerton, DL6 2YD
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## Name of chief executive or names of senior staff members (optional information)

Alison Grainger - Coordinator

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not Applicable

## Other optional information

Not Applicable

## Declarations

**The trustees declare that they have approved the trustees' report (including directors' report) above and this was Signed on behalf of the charity's trustees/directors**

**Signature(s)**

Morag Joyce

Caroline Dickinson

**Full name(s)**

Morag Joyce

Caroline Dickinson

**Position (for example  
Secretary, Chair, etc)**

Chair

**Date**

# **Hambleton Foodshare**

## **Annual Report and Financial Statements for the year ended**

**31st March 2025**

**(Charity Number: 1156571)**

**Community  
Accounting  
Service**

I report on the accounts of: **Hambleton Foodshare**  
for the year ended **31st March 2025**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect, the requirements;

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Community Accountant

*A. Blawitt*

Date:

*25.09.25*



Charity Name  
Hambleton Foodshare

Charity No  
Company No

1156571

## Balance sheet 31 March 2025

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	534	-	-	534	-
Investments	-	-	-	-	-
Cash at bank and in hand	169,051	-	-	169,051	203,443
<b>Total current assets</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>203,443</b>
<b>Creditors: amounts falling due within one year</b>	-	-	-	-	1,308
<b>Net current assets/(liabilities)</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Total assets less current liabilities</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Funds of the Charity</b>					
Restricted income funds	-	-	-	-	-
Unrestricted funds	169,585	-	-	169,585	202,135
<b>Total funds</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

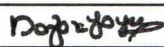
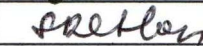
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by Trustees on behalf of all the trustees.


Chair

Treasurer

Print Name & Signature		Date of approval dd/mm/yyyy
Morag Joyce		04.03.2025
Steven Hogg		4-9-2025

Signature of Trustee authenticating accounts being sent to  
Charity Commission

Treasurer

Print name & Signature		Date dd/mm/yyyy
Steven Hogg		4-9-2025

Statement of financial activities (including summary income and expenditure account) 1st April 2024 - 31 March 2025

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations	75,495	-	-	75,495	94,927
Grants	26,924	-	-	26,924	35,704
Other trading activities	-	-	-	-	-
Investments	2,950	-	-	2,950	1,657
Gift aid	6,864	-	-	6,864	7,283
<b>Total</b>	<b>112,232</b>	<b>-</b>	<b>-</b>	<b>112,232</b>	<b>139,571</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Charitable activities	91,650	-	-	91,650	102,954
Other, incl payroll, premises, insurance, training etc	53,132	-	-	53,132	50,941
<b>Total</b>	<b>144,782</b>	<b>-</b>	<b>-</b>	<b>144,782</b>	<b>153,895</b>
<b>Net movement in funds</b>					
	(32,550)	-	-	(32,550)	(14,324)
<b>Reconciliation of funds:</b>					
Total funds brought forward	202,135	-	-	202,135	216,459
<b>Total funds carried forward</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>

## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

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\* -Tick as appropriate

## 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	202,135	169,585
Adjustments:	none	none

Fund balance as restated	<u>202,135</u>	<u>169,585</u>
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**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated	<u>                    </u>
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## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>
<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.</p> <p>They are valued at cost.</p>
<b>Heritage assets</b>	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.</p> <p>They are valued at cost.</p>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				



Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	75,495	-	-	75,495	94,927
	Gift Aid	6,864	-	-	6,864	7,283
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	26,924	-	-	26,924	35,704
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		109,282	-	-	109,282	137,914
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	2,950	-	-	2,950	1,658
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		2,950	-	-	2,950	1,658
TOTAL INCOME		112,232	-	-	112,232	139,572

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year	Last year
		£	£
Household Support Fund	HDC & NYCC Grants	25,006	35,000
Total		25,006	35,000

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	1,000
Other	-	-
	-	1,000

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6                      Expenditure**

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>		-	-	-	-	-
		-	-	-	-	-
	Foodbank Shortages	91,650	-	-	91,650	102,514
		-	-	-	-	-
	<b>Total expenditure on charitable activities</b>	91,650	-	-	91,650	102,514
<b>Other</b>	Wages	45,967	-	-	45,967	42,888
	Governance Costs	-	-	-	-	1,013
	Insurance	451	-	-	451	423
	Management Expenses	6,714	-	-	6,714	8,643
		-	-	-	-	-
	<b>Total other expenditure</b>	53,132	-	-	53,132	50,941
<b>TOTAL EXPENDITURE</b>		144,782	-	-	144,782	153,455

**Section C****Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
250	250

# **Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

## **11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	45,967	42,869
Social security costs	1,640	2,532
Pension costs (defined contribution pension plan)	1,595	2,211
Other employee costs	-	-
<b>Total staff costs</b>	<b>49,202</b>	<b>47,612</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/a

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

True

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

Nil

11.2 Average head count in the year	This year Number	Last year Number
The parts of the charity in which the employees work - we have 3 part time staff equivalent to 1.46 fte	<b>Fundraising</b>	-
		3
	<b>Charitable Activities</b>	
		-
	<b>Governance</b>	-
	<b>Other</b>	-
<b>Total</b>	<b>3</b>	<b>3</b>

## **11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

## **11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment	Nil	4
-------------------------	-----	---

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All allocation is based on unrestricted funds as no funds are restricted.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	1,308	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	1,308	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24    Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
169,051	202,135
-	-
169,051	202,135

Section C	Notes to the accounts	(cont)
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**Note 27**                      **Charity funds**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	UR	Funds for the charity	202,135	112,232	(144,782)	-	-	169,585
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			202,135	112,232	- 144,782	-	-	169,585

<p>Fund balances carried forward include assets and liabilities denominated in a foreign currency</p>	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;">Yes*</td> <td style="width: 50%;">No*</td> </tr> <tr> <td style="height: 20px;">✓</td> <td style="height: 20px;">✓</td> </tr> </table>	Yes*	No*	✓	✓
Yes*	No*				
✓	✓				

# **Hambleton Foodshare**

## **Annual Report and Financial Statements for the year ended**

**31st March 2025**

**(Charity Number: 1156571)**

**Community  
Accounting  
Service**

I report on the accounts of: **Hambleton Foodshare**  
for the year ended **31st March 2025**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the "2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in any material respect, the requirements;

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Community Accountant

*A. Blawitt*

Date:

*25.09.25*

## Balance sheet 31 March 2025

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	534	-	-	534	-
Investments	-	-	-	-	-
Cash at bank and in hand	169,051	-	-	169,051	203,443
<b>Total current assets</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>203,443</b>
<b>Creditors: amounts falling due within one year</b>	-	-	-	-	1,308
<b>Net current assets/(liabilities)</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Total assets less current liabilities</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>
<b>Funds of the Charity</b>					
Restricted income funds	-	-	-	-	-
Unrestricted funds	169,585	-	-	169,585	202,135
<b>Total funds</b>	<b>169,585</b>	<b>-</b>	<b>-</b>	<b>169,585</b>	<b>202,135</b>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

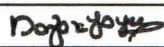
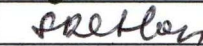
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by Trustees on behalf of all the trustees.


Chair

Treasurer

Print Name & Signature		Date of approval dd/mm/yyyy
Morag Joyce		04.03.2025
Steven Hogg		4-9-2025

Signature of Trustee authenticating accounts being sent to  
Charity Commission

Treasurer

Print name & Signature		Date dd/mm/yyyy
Steven Hogg		4-9-2025

Statement of financial activities (including summary income and expenditure account) 1st April 2024 - 31 March 2025

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations	75,495	-	-	75,495	94,927
Grants	26,924	-	-	26,924	35,704
Other trading activities	-	-	-	-	-
Investments	2,950	-	-	2,950	1,657
Gift aid	6,864	-	-	6,864	7,283
<b>Total</b>	112,232	-	-	112,232	139,571
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Charitable activities	91,650	-	-	91,650	102,954
Other, incl payroll, premises, insurance, training etc	53,132	-	-	53,132	50,941
<b>Total</b>	144,782	-	-	144,782	153,895
<b>Net movement in funds</b>	(32,550)	-	-	(32,550)	(14,324)
<b>Reconciliation of funds:</b>					
Total funds brought forward	202,135	-	-	202,135	216,459
<b>Total funds carried forward</b>	169,585	-	-	169,585	202,135

## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	

<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</b>	
--	--

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	202,135	169,585
Adjustments:	none	none

Fund balance as restated	202,135	169,585
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**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated	
---	--

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>
<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.</p> <p>They are valued at cost.</p>
<b>Heritage assets</b>	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.</p> <p>They are valued at cost.</p>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	75,495	-	-	75,495	94,927
	Gift Aid	6,864	-	-	6,864	7,283
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	26,924	-	-	26,924	35,704
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		109,282	-	-	109,282	137,914
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	2,950	-	-	2,950	1,658
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		2,950	-	-	2,950	1,658
TOTAL INCOME		112,232	-	-	112,232	139,572

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year	Last year
		£	£
Household Support Fund	HDC & NYCC Grants	25,006	35,000
Total		25,006	35,000

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Note 5**                      **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	1,000
Other	-	-
	-	1,000

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6                      Expenditure**

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>		-	-	-	-	-
		-	-	-	-	-
	Foodbank Shortages	91,650	-	-	91,650	102,514
		-	-	-	-	-
	<b>Total expenditure on charitable activities</b>	91,650	-	-	91,650	102,514
<b>Other</b>	Wages	45,967	-	-	45,967	42,888
	Governance Costs	-	-	-	-	1,013
	Insurance	451	-	-	451	423
	Management Expenses	6,714	-	-	6,714	8,643
		-	-	-	-	-
	<b>Total other expenditure</b>	53,132	-	-	53,132	50,941
<b>TOTAL EXPENDITURE</b>		144,782	-	-	144,782	153,455



**Section C****Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
250	250

# **Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

## **11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	45,967	42,869
Social security costs	1,640	2,532
Pension costs (defined contribution pension plan)	1,595	2,211
Other employee costs	-	-
<b>Total staff costs</b>	<b>49,202</b>	<b>47,612</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/a

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

True

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

Nil

## **11.2 Average head count in the year**

The parts of the charity in which the employees work - we have 3 part time staff equivalent to 1.46 fte

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

## **11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

## **11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment	Nil	4
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**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All allocation is based on unrestricted funds as no funds are restricted.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	1,308	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	1,308	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24    Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
169,051	202,135
-	-
169,051	202,135

Section C	Notes to the accounts	(cont)
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**Note 27**                      **Charity funds**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	UR	Funds for the charity	202,135	112,232	(144,782)	-	-	169,585
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			202,135	112,232	- 144,782	-	-	169,585

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*	
	✓	✓	