

Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2021

Annual Report and Financial Statements

Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2021

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Legal and administrative information

**Charity registration number:**

1157599

Charitable Incorporated Organisation

**Trustees:**

David Wynn James – Chairman

Linda Macrow

Andrew Maxwell-Wood

**The Governing document**

CIO foundation

**Principal office:**

18 Whincup Avenue  
Knaresborough  
North Yorkshire  
HG5 0JH

**Independent examiner:**

Calculus Accountants and Tax Advisers Ltd  
5 Priory Road  
Loughton  
Essex  
IG10 1AF

**Bankers:**

Yorkshire Bank Plc  
Market Place  
Knaresborough  
North Yorkshire  
HG5 8AH

# Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2021

## Harrogate District Foodbank

### Trustees Report

The Trustees present their annual report together with the financial statement of the charity for the year ended 30 June 2021

#### **Our Aims and Objectives**

The charity was registered as a charitable incorporated organisation on 25<sup>th</sup> June 2014 to prevent or relieve poverty in Harrogate and District particularly, though not exclusively, by providing emergency food supplies to needy individuals and other charities and organisations in the area. The trustees in their operations have given due regard to the Charity Commissions guidance on public benefit.<sup>54</sup>

#### **Our Staff and volunteers**

Dawn Pearson - Employed Project Manager

John Bentley - Employed Warehouse Manager

Dawn Pearson - Team Leader for the Harrogate Distribution Centre (Tuesday)

Michelle Beckett - Team Leader for the Harrogate Distribution Centre (Friday)

Linda Macrow - Team Leader for the Starbeck Distribution Centre

Sandra Jackson - Team Leader for the Knaresborough Distribution Centre

#### **Our Organisation**

The Harrogate District Foodbank is part of the Trussell Trust network of Foodbanks.

#### **Achievements and performance**

The ongoing COVID-19 pandemic has meant having to maintain the changes we made to the way we gave food parcels to our clients introduced a year ago.

The Charity is administered by a board of Trustees that would normally meet at least four times a year. However, the COVID-19 pandemic has meant that most Trustees meetings have been conducted online. There have been no changes within the board of trustees over the last year which is now composed of Wynn James (Chair), Linda Macrow, Andrew Maxwell-Wood.

There have also been changes in the sub-committee which is now made up of Dawn Pearson the project manager, John Bentley the warehouse manager and the four team leaders, Dawn Pearson, Michelle Beckett, Linda Macrow and Sandra Jackson. Dawn Pearson and Michelle Beckett are responsible for the running of the Foodbank distribution centre in Mowbray Church on the two days a week when it is open. Sandra Jackson is the team leader for the Foodbank distribution centre in Holy Trinity Church, Knaresborough which is open for one day a week, and Linda Macrow is the team leader for the distribution centre in Starbeck.

As well as making changes in personnel the pandemic has continued with the changes made last year in how we provide food for our clients. The Foodbank has now moved entirely to e-referrals enabling us to prepare food parcels before clients arrive. We are then able to give the clients their parcels of food as soon as they arrive and not keep them waiting so reducing the chance of infection by COVID-19.

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The pandemic and the need to shield has also caused us to start delivering food parcels to clients who cannot leave their homes.

It is hoped that over the next month all three distribution centres will be able to reinstate the system whereby Foodbank clients were invited into the three different buildings where they could sit down with a volunteer, were given a cup of tea and if needs be signposted to other organisations and charities that could help them with needs.

We continue to use the warehouse which is situated in a property owned by Horizon Life Training on the outskirts of Harrogate in the village Killinghall.

The Foodbank distribution centre in Mowbray Church opens on Tuesdays and Fridays between 10.30am and 12.30pm whilst the Foodbank distribution centre in Holy Trinity Church Knaresborough opens on Fridays from 10.30am to 12.30pm and the Foodbank Distribution Centre in Starbeck opens on Thursdays from 10.30am to 12.30pm.

In the past for clients to receive food they have to obtain a voucher . These were dispensed by front line professionals such as social workers, doctors, CAB, and head teachers. The voucher could be exchanged at the Foodbank for three day's worth of food. The client is entitled to three vouchers every six months, which is intended to prevent them from becoming dependent on the Foodbank. More vouchers will be issued if there is an ongoing genuine case of need, and this has increasingly been the case since the onset of the pandemic.

When the COVID-19 pandemic first broke out our referral agencies, our front-line professionals, were asked to inform us of which of their clients will be coming for food parcels the day before the Foodbank is open. This permitted us to prepare their food parcels in advance, so they do not have to come into the building and wait for their food to be packed, which enables our volunteers and clients to maintain the social distancing rules recommended by the government. We have continued to do this over the last 12 months. Many of our volunteers are over 70 years of age so have had to self-isolate which has put additional strain on the Foodbank's day to day operation.

However, over the last two years rather than have a client present the Foodbank with a paper voucher the Foodbank has transitioned to e-vouchers. Referral agencies have been trained in how to issue these vouchers so that the Foodbank is informed in advance of clients' needs and food parcels are prepared and ready when clients arrive at the Foodbank, so speeding up the process of handing over food parcels to clients and reducing the risk of infection.

Food is occasionally purchased by the Foodbank but normally most of the food is donated to the Foodbank by members of the public, schools, churches, and businesses. Once a year Tesco Supermarkets permit all Trussell Trust Foodbanks to collect food from their stores. In addition, there are other supermarkets that have permanent collection points where customers can leave food which is then collected by our warehouse manager.

Collected and donated food is then stored in our warehouse where it is graded by "best before" dates until it is needed in the distribution centres. Our current stock of food is 5230.79kg  
Harrogate District Foodbank first opened its doors seven years ago and used Mowbray Community Church as its first distribution centre. The church has not charged rent for the use of their building. Five years ago, we opened a second distribution centre in Holy Trinity Church, Knaresborough. A third distribution centre was opened in Pateley Bridge, but this has to be closed because of lack of use. An arrangement has been made with a local church to collect food parcels from the Harrogate warehouse as and when needed. Since April 2021, a Foodbank Distribution Centre has been opened in Life Destiny Church, Starbeck. Again, all these properties have so far been provided to us rent free.

During the lifetime of Harrogate District Foodbank, the total amount of food collected or donated has been 232179.41Kg and the total amount of food distributed has been 226948.62Kg

In the current year 42395.91Kg has been collected or donated and 445713.05Kg has been distributed. Our current stock levels are 5230.79Kg

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During this financial year the Harrogate District Foodbank has provided food for 3332 people. Of this total 2136 were adults and 1196 were children. Since opening eight years ago Harrogate District Foodbank has fed 20,105 people. Of this 13,125 we're adults and 6,980 were children.

Two of the Foodbank's distribution, Mowbray, and Knaresborough, have recently started to invite clients back into the buildings to sit and have a cup of tea etc so some sign posting work can be done. It is intended to do the same in the Starbeck distribution centre in a few week's time. The Foodbank stopped doing this at the start of the Covid-19 pandemic to limit the spread of the virus. In addition to this it is hoped that the Starbeck distribution centre will provide a free sit down two course meal after the Foodbank has finished, to which clients from the other two distribution centres will be invited.

### **Financial review (including reserves policy)**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) issued by the Charity Commission for England and Wales in July 2014.

The Statement of Financial Activities shows incoming resources of £77,838 and resources expended of £34,481. Reserves carried forward amounted to £97,756 (2020 £54,399) none of which had any restrictions placed on them. The principal funding sources are donations from individuals.

The Harrogate District Foodbank trustees have a reserves policy of £25,000 based on 2021 expenditure and any costs involved if the charity had to be wound up, including payment of redundancies, rent etc.

The trustees are satisfied with the financial position of the charity.

Approved by the Trustees on March 22 and signed on their behalf by

*D W James*

D W James (Mar 24, 2022 17:30 GMT)

Mar 24, 2022

D W James

Year ended 30<sup>th</sup> June 2021

### **Independent Examiner's Report to the Trustees of Harrogate District Foodbank**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2021 which are set out on pages 7 to 13.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sylvia Lambden  
Sylvia Lambden (Mar 29, 2022 09:32 GMT+1)

Sylvia Lambden FCCA

Chartered Association of Certified Accountants

Calculus Accountants and Tax Advisers Limited  
Accountants  
5 Priory Road  
Loughton Essex IG10 1AF

The date upon which my opinion is expressed is: Mar 29, 2022

March 2022

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Year ended 30<sup>th</sup> June 2021

## Statement of Financial Activities

	notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	77,370	-	77370	65824
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other		468	-	468	-
<b>Total</b>		<b>77838</b>	<b>-</b>	<b>77838</b>	<b>65824</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Raising funds		-	-	-	550
Charitable activities		34481	-	34481	18818
Other		-	-	-	-
<b>Total</b>		<b>34481</b>	<b>-</b>	<b>34481</b>	<b>19368</b>
<b>Net income/(expenditure)</b>		<b>43357</b>	<b>-</b>	<b>43357</b>	<b>46456</b>
<b>Transfers between funds</b>					
<b>Other recognised gains/(losses):</b>					
Other gains/(losses)		-	-	-	-
<b>Net movement in funds for year</b>		<b>43357</b>	<b>-</b>	<b>43357</b>	<b>46456</b>
Funds brought forward 1st July 2020	9	54399		54399	7943
<b>Funds carried forward 30<sup>th</sup> June 2021</b>	<b>9</b>	<b>97756</b>	<b>-</b>	<b>97756</b>	<b>54399</b>

The notes on pages 9 -13 form part of these financial statements.



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## Balance Sheet

	notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Fixed assets</b>					
<b>Tangible assets</b>	6	6125	-	6125	432
<b>Total fixed assets</b>		6125	-	6125	432
<b>Current assets</b>					
<b>Cash at bank and in hand</b>		92,435	-	92,435	54,732
<b>Debtors</b>	7	726	-	726	-
<b>Total current assets</b>		93,161	-	93,161	54,732
<b>Creditors: amounts falling due within one year</b>	8	1530	-	1530	765
<b>Net current assets/(liabilities)</b>		91,631	-	91,631	53,967
<b>Total assets less current liabilities</b>		97,756	-	97,756	54,339
<b>Funds of the Charity</b>	9	97,756	-	97,756	54,339

The financial statements on pages 7 to 13 were approved by the Trustees on and signed on their behalf by:

L. Macrow  
L. Macrow (Mar 29, 2022 08:48 GMT+1)

Mar 29, 2022

Linda Macrow  
Trustee

Date: March 2022

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## **Notes to the financial statements**

### **1 Accounting policies**

#### **Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice to applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of accounts in accordance with the Financial Reporting Standard applicable in the UK Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

#### **Preparation of a cash flow statement**

The charity has taken the exemption provided in Update Bulletin 1 updating 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) allowing small charities not to prepare a cash flow statement.

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

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount that the income will be received and the amount can be measured with sufficient reliability.

#### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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Notes to the financial statements

### **Expenditure**

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

### **Raising funds**

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

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

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

### **Governance costs**

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

### **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:

Fixtures and fittings	25% straight line
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### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Fund structure**

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

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Notes to the financial statements

## 2 Donations and Legacies

	2021	2020
	£	£
Donations and gifts	71965	65,824
Gift aid reclaimed	5405	-
	<u>77370</u>	<u>65,824</u>

## 3 Analysis of resources expended

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
<b>Raising Funds</b>						
Other Expenses	-	-	-	550	-	550
	<u>-</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>	<u>550</u>
<b>Direct Charitable Expenditure:</b>						
Fee	395	-	395	395	-	395
Finance						
administration	2788	-	2788	-	-	-
Foodbank stock	1512	-	1512	-	-	-
Insurance	444	-	444	334	-	334
Printing, postage & stationery	163	-	163	48	-	48
Rent & rates	4,836	-	4,836	3,882	-	3,882
Room Hire	-	-	-	470	-	470
Small equipment	30	-	30	-	-	-
Repairs & maintenance	2047	-	2047	-	-	-
Sundry	1229	-	1229	585	-	585
Telephone & mobile costs	226	-	226	164	-	164
Travel expenses	4,149	-	4,149	2,132	-	2,132
Wage and salaries	13,674	-	13,674	9,899	-	9,899
Pensions	50	-	50	-	-	-
Depreciation	2173	-	2173	144	-	144
Independent examination	765	-	765	765	-	765
<b>Total</b>	<b>34,481</b>		<b>34,481</b>	<b>18,818</b>	<b>-</b>	<b>18,818</b>

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Notes to the financial statements

#### 4 Staff costs and employee benefits

	2021	2020
	£	£
Wages and	13,112	9,899
Social security	49	-
Pension cost	50	-
Payroll processing fee	513	-
	<u>13,724</u>	<u>9899</u>

During the year, the Charity had 2 employees (2020: 2), and no-one was paid over £60,000.

#### 5 Trustees

Linda Macrow was employed by the charity for a period of three months and received a salary of £1,420 in the year. This was to cover staff absences and to ensure the foodbank continued running as lockdown restrictions were relaxed.

#### 6 Tangible fixed assets

##### Cost

	£
At 1 July 2020	986
Additions	7865
At 30 June 2021	<u>8851</u>

##### Depreciation

At 1 July 2020	554
Charge for the year	2173
At 30 June 2021	<u>2727</u>

##### Net Book Value at 30 June 2021

6125

##### Net Book Value at 30 June 2020

432

#### 7 Debtors

	2021	2020
	£	£
Prepayments	<u>726</u>	<u>-</u>

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Notes to the financial statements

**8 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<u>1530</u>	<u>1,020</u>

**9 Funds**

	<b>1 July 2019</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>1 July 2020</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>30-Jun-21</b>
Unrestricted funds							
General	<u>7943</u>	<u>65824</u>	<u>19368</u>	<u>54399</u>	<u>77838</u>	<u>34,481</u>	<u>97756</u>

No donations made were restricted in the year