

Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2022

Annual Report and Financial Statements

# **Harrogate District Foodbank – charity number: 1157599**

**Year ended 30<sup>th</sup> June 2022**

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# **Harrogate District Foodbank – charity number: 1157599**

**Year ended 30<sup>th</sup> June 2022**

## **Legal and administrative information**

**Charity registration number:** 1157599

Charitable Incorporated Organisation

**Trustees:** David Wynn James – Chairman  
Linda Macrow  
Andrew Maxwell-Wood  
Alistair Pollard - appointed 9/9/2022

**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 2022**

### **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 2022

#### **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

Gillian Hudson - Team Leader for the Harrogate Distribution Centre (Tuesday)

Kirsty Stewart (term times) / Gillian Hudson (holiday times) - 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

Harrogate District Foodbank have been given a grant by Trussell Trust to employ a worker from Citizens Advice, who attends distribution centre opening times and deals with enquiries relating to benefits, residential issues and so on.

#### **Structure governance and management /Our Organisation**

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

The Charity is administered by a board of Trustees that would normally meet at least four times a year. New Trustees are appointed via a discussion amongst existing trustees about eligible individuals who are usually existing volunteers in the distribution centres or the warehouse. They are approached and asked to serve for a trial period of 6 months after which their continuation as a trustee is reviewed by the existing trustees. Usually the individual is then invited to join the trustees permanently.

The COVID-19 pandemic has meant that until recently most Trustees meetings have been conducted online. There has been one change within the board of trustees over the last year with the addition

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of Alastair Pollard. So the board of trustees is now composed of Wynn James (Chair), Linda Macrow, Andrew Maxwell-Wood and Alastair Pollard.

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, Gillian Hudson, Linda Macrow, Kirsty Singleton and Sandra Jackson. Dawn Pearson, Kirsty Stewart and Gillian Hudson 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, also open for one day a week. Kirsty Singleton is also a substitute team leader who covers holidays and sickness absences when needed.

### **Achievements and performance**

During the pandemic lockdowns Foodbank clients were not allowed to enter the different building to maintain social distancing. But since September 2022 the three distribution centres have reinstated the system whereby Foodbank clients are invited into the different buildings where they could sit down with a volunteer, have a cup of tea and be signposted to other organisations and charities that could help them with their particular needs.

E-referrals and the delivery of food parcels has continued.

We continue to use the warehouse which is situated in property owned by Horizon Life Training on the outskirts of Harrogate in a village called 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 Knaresborough opens on a Wednesday from 10.30am to 12.30pm and the Foodbank distribution centre in Starbeck opens on a Thursday from 10.30am to 12.30pm.

For a client to receive a food parcel they have to obtain a voucher from a frontline professional, such as a social worker, a head teacher, Citizen's advice etc. Most clients are now given E-vouchers from the frontline professionals who have been trained in how to issue the E-vouchers. The vouchers are exchanged for 3 days' worth of food. The client is entitled to three vouchers every six months, although due to the cost-of-living crisis we do occasionally overlook these guidelines.

Food is occasionally purchased by the Foodbank but normally most food is donated by members of the public, schools, churches, and businesses. Once a year Tesco Supermarkets permit all Trussell Trust Foodbanks to hold a food collection day in 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 6781.39Kg

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## **Year ended 30<sup>th</sup> June 2022**

Harrogate District Foodbank first opened its doors nine years ago and used Mowbray Community Church as its first distribution centre. The church has not charged rent for the use of their building. Six years ago, we opened a second distribution centre in Holy Trinity Church, Knaresborough and since April 2021 a distribution centre has been opened in Life Destiny Church, Starbeck. All three properties have so far been provided to us rent free. However, in view of the increase in the price of gas as electricity, Harrogate District Foodbank trustees took the decision to give all three distribution centres a gift of £2,000 each to cover heating and lighting costs. This money was covered by a grant from Trussell Trust during 2022-23 for this purpose.

During the lifetime of Harrogate District Foodbank, the total amount of food collected or donated has been 274,575.32Kg and the total amount of food distributed has been 272,661.67Kg

In the current year 42395.91Kg has been collected or donated and 45713.05Kg has been distributed.

During this financial year the Harrogate District Foodbank has provided food for 3,503 people.

Of this total 2,249 were adults and 1,254 were children. Since opening eight years ago the Foodbank has fed 23,608 people. Of this 15,374 are adults and 8,234 are children.

Below is a copy of a report provided by The Trussell Trust about our own Harrogate District clients – where they live, what family group they are in and who referred them to a Foodbank.

The 3 top locations were High Harrogate (413 people fed), Harrogate Fairfax (386) and Harrogate New Park (368) with 11% or 12% of the total number of people fed.

Next with between 5% and 7% of the total were Knaresborough Castle (249 people fed), Harrogate Central (205), Harrogate Bilton Woodfield(194), Harrogate Starbeck (176) and Knaresborough Scriven Park (157).

Then came “No-Fixed Abode” (114 people fed), Harrogate Coppice Valley (113), Harrogate Kingsley (113), Harrogate Bilton Grange (109), Knaresborough Eastfield (99), Harrogate Valley Gardens (85), Harrogate Hookstone (83), Harrogate Saltergate (82), Killinghall & Hampsthwaite (60).

186 people living outside the Harrogate, Knaresborough, Killinghall, Starbeck areas were fed (about 5% of the total).

Just over half our client vouchers were for singletons, another 17% were single parents, and 13% a family.

60% vouchers were for “Low Income”, with 9% for “Benefit Delays, and 8% for “Sickness”.

The most prolific referral agency was the Life Destiny Church in Starbeck (17% of total), followed by Harrogate Homeless Project (10%). The other 70 agencies referred less than 5% of the total vouchers each.

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Year ended 30<sup>th</sup> June 2022

## 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 £ 53,220, and resources expended of £ 35,547. Reserves carried forward amounted to £ 115,429 (2021 £97,756) 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 at least 6 months of operating expenditure and any costs involved if the charity had to be wound up, including payment of redundancies, rent etc. Reserves exceed this amount and have been allowed to accumulate to ensure food can be purchased and people helped if donations dry up which the foodbank is beginning to find is happening

## Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Trustees on April 23 and signed on their behalf by



D W James (Apr 7, 2023 14:45 GMT+1)

D W James      Apr 7, 2023

# Harrogate District Foodbank – charity number: 1157599

**Year ended 30<sup>th</sup> June 2022**

## **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 2022 which are set out on pages 8 to 14.

### **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').

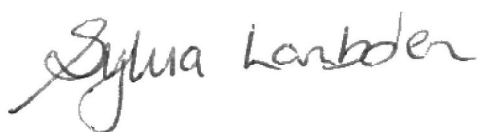
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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 FCCA

Chartered Association of Certified Accountants

7th April 2023

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

The date upon which my opinion is expressed is:

Apr 7, 2023

April 2023



# Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2022

## 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	53,220	-	53220	77370
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Investments		-	-	-	-
Other		-	-	-	468
<b>Total</b>		<b>53220</b>	<b>-</b>	<b>53220</b>	<b>77838</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities		35547	-	35547	34481
Other		-	-	-	-
<b>Total</b>		<b>35547</b>	<b>-</b>	<b>35547</b>	<b>34481</b>
<b>Net income/(expenditure)</b>		<b>17673</b>	<b>-</b>	<b>17673</b>	<b>43357</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Other gains/(losses)		-	-	-	-
<b>Net movement in funds for year</b>		<b>17673</b>	<b>-</b>	<b>17673</b>	<b>43357</b>
Funds brought forward 1st July 2021	9	97756		97756	54399
<b>Funds carried forward 30<sup>th</sup> June 2022</b>	<b>9</b>	<b>115429</b>	<b>-</b>	<b>115429</b>	<b>97756</b>

The notes on pages 10 -14 form part of these financial statements.

## Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2022

### Balance Sheet

	notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
<b>Fixed assets</b>					
Tangible assets	6	5485	-	5485	6125
<b>Total fixed assets</b>		5485	-	5485	6125
<b>Current assets</b>					
Cash at bank and in hand		109,580	-	109,580	92,435
Debtors	7	1,054	-	1,054	726
<b>Total current assets</b>		110,634	-	110,634	93,161
<b>Creditors: amounts falling due within one year</b>	8	690	-	690	1,530
<b>Net current assets/(liabilities)</b>		109,944	-	109,944	91,631
<b>Total assets less current liabilities</b>		115,429	-	115,429	97,756
<b>Funds of the Charity</b>	9	115,429	-	115,429	97,756

The financial statements on pages 8 to 14 were approved by the Trustees on and signed on their behalf by:



Linda Macrow (Apr 7, 2023 14:49 GMT+1)

Linda Macrow

Trustee

Date: 2023

Apr 7, 2023

## **Harrogate District Foodbank – charity number : 1157599**

**Year ended 30<sup>th</sup> June 2022**

### **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.

## **Harrogate District Foodbank – charity number : 1157599**

**Year ended 30th June 2022**

### **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.

# Harrogate District Foodbank – charity number : 1157599

Year ended 30th June 2022

## Notes to the financial statements

### 2 Donations and Legacies

	2022	2021
	£	£
Donations and gifts	49545	71,965
Gift aid reclaimed	3675	5,405
	<u>53220</u>	<u>77370</u>

### 3 Analysis of resources expended

	2022			2021			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Direct Charitable Expenditure:							
Fee	395	-	395	395	-	395	
Finance administration	1898	-	1898	2788	-	2788	
Foodbank stock	4494	-	4494	1512	-	1512	
Volunteers expenses	1416		1416				
Insurance	727	-	727	444	-	444	
Printing, postage & stationery	296	-	296	163	-	163	
Rent & rates	3,999	-	3,999	4,836	-	4,836	
Small equipment	224	-	224	30	-	30	
Repairs & maintenance	400	-	400	2047	-	2047	
Sundry	577	-	577	1229	-	1229	
Telephone & mobile costs	334	-	334	226	-	226	
Travel expenses	2,508	-	2,508	4,149	-	4,149	
Wage and salaries	14,828	-	14,828	13,674	-	13,674	
Pensions	0	-	0	50	-	50	
Depreciation	2558	-	2558	2173	-	2173	
Trustee meeting costs	293		293	3b			
Independent examination	600	-	600	3b	765	-	765
Total	35,547		35,547	34,481	-	34,481	
3 b Governance costs	893		893	765		765	

## Harrogate District Foodbank – charity number : 1157599

Year ended 30<sup>th</sup> June 2022

### Notes to the financial statements

#### 4 Staff costs and employee benefits

	2022	2021
	£	£
Wages and	14,490	13,112
Social security	-	49
Pension cost	154	50
Payroll processing fee	544	513
	<u>15,188</u>	<u>13,724</u>

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

#### 5 Trustees

A gift voucher was given to Linda Macrow as thanks for covering the project manager's holiday. in the year. No remuneration was provided to Trustees. Trustees were reimbursed for expenses incurred on behalf of the charity.

#### 6 Tangible fixed assets

##### Cost

	Equipment
	£
At 1 July 2021	8852
Additions	<u>1918</u>
At 30 June 2022	<u>10770</u>
Depreciation	
At 1 July 2021	2727
Charge for the year	<u>2558</u>
At 30 June 2022	<u>5285</u>
<b>Net Book Value at 30 June 2022</b>	<u>5485</u>
<b>Net Book Value at 30 June 2021</b>	<u>6125</u>

#### 7 Debtors

	2022	2021
	£	£
Prepayments	<u>1054</u>	<u>726</u>

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**Year ended 30<sup>th</sup> June 2022**

**Notes to the financial statements**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	<u>690</u>	<u>1,530</u>

**9 Funds**

	<b>1 July 2020</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>1 July 2021</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>30-Jun-22</b>
Unrestricted funds							
General	<u>54399</u>	<u>77838</u>	<u>34481</u>	<u>97756</u>	<u>53220</u>	<u>35,547</u>	<u>115429</u>

There were no restrictions on donations made in the year

**10. Related party items**

No related party items were identified.