

WEST NORTHUMBERLAND FOODBANK CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 30 September 2024

Charity Number 1158289

WEST NORTHUMBERLAND FOODBANK CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 30 September 2024

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Trustee Annual Report for the year ended 30 September 2024.

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Registered charity name	West Northumberland Food bank
Charity number	1158289
Registered office	Unit 2 Adapt Business Hub Burn Lane Hexham.
The trustees	<p>The trustees who served the charity during the period were as follows:</p> <p>A Anastasiou (appointed 18 August 2024) A M Clark (appointed 4 July 2024) S L Charlton (resigned 24 April 2024) L Ferguson - Treasurer T J Hakim J R A Hill A L Proctor T O Russell - Chair (appointed 6 July 2024) R Sheehan (appointed 18 July 2024) R Theobalds (resigned on 26 October 2023) N Thornthwaite (resigned on 2 December 2024)</p>
Independent Examiner	<p>Doug Maltman FMAAT</p> <p>Connected Voice Business Services</p> <p>One Strawberry Lane</p> <p>Newcastle upon Tyne.</p> <p>NE1 4BX.</p>

Objectives

Our Charitable Objectives are the prevention or relief of poverty in West Northumberland.

Public benefit

The Charity Commission states that there are two tests that must be passed to meet the definition of providing public benefit: firstly, there must be an identifiable benefit or benefits; secondly the benefit(s) must be to the public or a section of the public. The Trustees have given due consideration to the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Food Bank as set out in its Constitution and its activities, as described in this Report, demonstrate that the Food Bank satisfies these tests.

Activities, achievements and performance

The last year has been our busiest year ever, we supported 1005 adults and almost 700 children experiencing poverty which is more than we have ever had to help in 11 years and 100 more children than the previous year.

Our team of 22 warehouse volunteers processed over 200 food parcels a week and made 5050 doorstep deliveries of around 7330 tinned and dried food parcels, as well as over 3700 packs of household essentials such as toilet roll, nappies, toiletries, washing powder and pet food. We also increased our provision of fresh food parcels from 60 to 80 a week and delivered over 3,100 fresh food parcels through the year. We were very grateful to receive National Lottery Cost-of-Living Funds to buy in additional vital supplies to help us meet this increase in demand.

Our team of 26 volunteer drivers have covered over 25,000 miles in our 3 vans taking vital supplies to 740 households across 50 Towns and Villages, and our Helpline team of 25 volunteers took around 120 calls a week from people struggling to stay afloat with the soaring cost of living, energy price hikes, low wages, and insufficient benefits. 274 households that's over 37% of callers had never used a Food Bank before or for a very long time.

Our Helpline team provide much needed information to help people through these very difficult times 65% of the agencies we signpost people to are for energy and debt advice, mental health services and local community-based projects. 14% of calls to our Helpline were from people in low paid work, 10% from Pensioners, 45% from people in treatment for their mental and 53% for their physical health.

Along with taking requests for Food Parcels our Helpline Team helped us distribute Hardship Funds providing around 70 shopping vouchers a month, emergency energy vouchers for Prepayment Meters and hardship awards for essential household items such as carpets, kitchen equipment and for solid fuel.

Some people find it very difficult to access services on their own so during the year we used our Hardship Funds to continue our Voucher Trial providing targeted Helpline support to 20 households that were frequent callers in chronic poverty, often older people with long term health problems. Recognising our impact was limited through the Helpline alone we launched a pilot Outreach Programme where to help to reduce isolation and improve the well-being and finances of some of the most vulnerable people accessing the Food Bank we meet with them in the community and accompany them to appointments or help them make difficult phone calls.

Hardship funds have also been used to run our own Cost of Living initiatives including a Winter Fuel Scheme that provided 120 homes with solid fuel and energy vouchers helping 337 adults and children with the extra costs of keeping their homes warm, being able to cook and have enough hot water in February and a 'Back to School' providing vital support to 120 families with 244 children to help with the costs of the new school year.

To support our local partners to combat poverty we commissioned 2 local charities to deliver food support to children from low income families - Hexham Youth Initiative to provide 150 meals for free to 80 children attending a Summer Holiday scheme and to Tynedale Youth Forum to provide transport and 3 meals a day for 36 young people attending a 3-day residential

To support our Helpline Volunteers in their vital work they attended Proactive Signposting training and Welfare Rights training events, we brought in a new telephone system to improve our communication with the public and enable us to handle higher call volumes and started providing an online/helpline Welfare support package for staff and volunteer wellbeing.

We could never be able to have such a positive impact and support so many households in hardship without the support of our communities. Yet again they have been incredibly generous and supportive with 380 people and 35 local groups and businesses making financial donations donating vital supplies and funds.

To help us increase public support and communicate our appreciation of those who support us and to make sure we reach people who need our help we recruited a Marketing and Communications Worker. This appointment has greatly improved our Social Media and strengthened our income generation.

To help us become a more robust and sustainable organisation the Trustees undertook a Governance Improvement plan and renewed our commitment to good governance and organisational development, our Trustee Recruitment plan now focusses on the skills and experience we need, all trustees now have clear role descriptions and undertake a full induction, training and development and contribute to managing the organisation through Subgroups (e.g. HR, Risk Management and Communications) that meet outside on the main board meetings.

We are fully committed to continuing to support people experiencing poverty for as long as we are needed, and sincerely appreciate the support of our community and funders in helping us do that.

Financial Review

The Food Bank's total income for the year was £360,756 (2023: £357,258) generated from grants and donations. This includes both monetary donations and estimated values for the donation of goods. The total resources expended were £379,656 (2023: £338,078) and represented costs incurred to enable the Food Bank to carry out its operations, provide hardship awards and make grants under the Food Bank's small grant scheme. The Food Bank made a deficit for the year of £18,900 (2023: surplus of £19,180).

Reserves Policy

The Trustees consider it appropriate to hold unrestricted general cash reserves equivalent to 3 - 6 months of operating expenditure (excluding donated goods) to provide a level of working capital that protects the continuity of the work of the Food Bank. The level of reserves will take into consideration future strategy and the potential for unforeseen expenditure or unanticipated loss of income. This is reviewed annually in conjunction with the budget setting process.

As of 30 September 2024, the Food Bank had total unrestricted general reserves of £201,114 of which £180,065 were held in cash. This represents approximately 5 months of unrestricted operating expenditure (excluding non-cash items being depreciation and donated food). This is within the reserves policy. The Trustees regularly monitor and review the reserves position throughout the year and take steps to ensure that any additional funds are used to further the objectives of the Food Bank through one-off initiatives such as small grant awards and targeted support projects.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Food Bank has adequate resources to continue in operational existence for the foreseeable future. The reserves policy and level of reserves currently held by the Food Bank supports this position. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Without succumbing to complacency, we are confident that within reason we have the capacity to respond appropriately to any increase in poverty in the local area; we continue to monitor the economic and social situation locally and nationally. We will amend our procedures and policies in the light of any relevant developments.

Charity constitution

West Northumberland Food Bank is a registered charity, number 1158289, and is constituted under a Charitable Incorporated Organisation (CIO) constitution.

Organisational structure

The governance, management and administration of the Food Bank is the responsibility of the Trustees who meet at least 11 times per annum. The day to day running of the Food Bank is delegated to the Chief Executive, who reports to the Trustees, supported by the staff team.

Any contentious issues that arise will be notified to the Trustee Chair, who will determine if it requires referring to the Trustee board, or can be managed directly with subsequent notification to the Trustee board.

Recruitment and appointment of new Trustees

New Trustees are elected and co-opted appointed on the recommendation of existing Trustees under the terms of the constitution. There must be at least 3 Trustees of the Food Bank and a maximum of 12 Trustees.

Where additional specific skills are considered desirable, a recruitment process can be invoked.

Induction and training of new Trustees

The Trustees have induction procedures to ensure that new Trustees understand their roles and obligations. Appropriate training is given on an ongoing basis to Trustees, including new Trustees.

Wider network

WNFB was founded as a result of local community leaders coming together to combat poverty, a steering group of Churches, Voluntary Sector organisations, local government and businesses got us off the ground and we have been very well connected with network ever since. We are a founding member of the Tynedale Church Community Partnership which was established to support our Churches in playing a bigger role in their Communities. We are active members of local VCS networks and work closely with our local authority including as trusted partners to deliver Household Support Funds last year. We are active at a regional level for instance the NE Child Poverty forum and at a national level through the Independent Food Aid Network.

A key part of our work is connecting people to other services for support, we have a well-established network of around 60 organisations that we refer and signpost our callers to for advice and support, many of these agencies refer people in need to our services. We work closely with local partners to combat poverty and have commissioned 4 local charities to deliver activities to combat poverty including 2 last year to provide food support to children from low income families

Related parties

There were no related party transactions during the year.

Plans for future periods

WNFB is committed to delivering a high standard of service to households experiencing poverty in the area we serve. We believe that the best way to improve these services is by learning from the people who deliver and use our services.

Statement of Trustee 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).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 27/01/2025 and signed on their behalf by:

T O Russell

Chair



WEST NORTHUMBERLAND FOODBANK CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 September 2024

I report on the financial statements of West Northumberland Foodbank CIO for the year ended 30 September 2024, which are set out on pages 6 to 16.

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 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 27/01/2025


Douglas Maltman (Jan 27, 2025 17:08 GMT)

WEST NORTHUMBERLAND FOODBANK CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	6	278,289	-	278,289	305,781
Charitable activities					
Grants and contracts	7	11,280	64,200	75,480	46,250
Investments	8	6,987	-	6,987	5,227
Total income		296,556	64,200	360,756	357,258
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	9	335,202	44,454	379,656	338,078
Total expenditure		335,202	44,454	379,656	338,078
Net income/(expenditure) before investment gains/(losses)		(38,646)	19,746	(18,900)	19,180
<u>Reconciliation of funds</u>					
Total funds brought forward		220,014	-	220,014	200,834
Total funds carried forward		181,368	19,746	201,114	220,014

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 30 September 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	16		24,337		30,421
Total fixed assets			24,337		30,421
<u>Current assets</u>					
Debtors	17	5,021		4,836	
Cash at bank and in hand	18	180,065		194,768	
Total current assets		185,086		199,604	
Creditors: amounts falling due within one year	19	(8,309)		(10,011)	
Net current assets			176,777		189,593
Total assets less current liabilities			201,114		220,014
<u>Funds of the charity</u>					
Unrestricted income funds			181,368		220,014
Restricted income funds			19,746		-
Total funds			201,114		220,014

The notes on pages 8 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on:

27/01/2025

and are signed on its behalf by:

T O Russell
Chair

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

West Northumberland Foodbank CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £181,368 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

3.4 Donated goods and services

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

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

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

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when 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.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

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.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Motor Vehicle

20% Reducing balance

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations and gifts	168,562	-	168,562	193,619
Gift Aid	28,414	-	28,414	26,517
Donated goods, facilities and services	81,313	-	81,313	85,645
	<u>278,289</u>	<u>-</u>	<u>278,289</u>	<u>305,781</u>
7 Charitable activities				
<u>Income from grants</u>				
Northumberland County Council	-	10,000	10,000	30,000
Rotary Club of Tyneside	-	-	-	1,000
Karbon Homes	-	-	-	1,000
Freemasons of Northumberland	-	-	-	5,000
Leslie and Lilian Manning Trust	-	-	-	1,500
The De Vitre Fund	-	-	-	750
Masonic Charitable Fund	-	-	-	5,000
Newcastle Building Society	-	-	-	1,500
Drapers Charitable Grant	-	-	-	500
William Webster Charity	-	3,000	3,000	-
The Squires Foundation	10,000	-	10,000	-
Lottery Fund	-	51,200	51,200	-
Henry Bell Trust	500	-	500	-
LIDL Toy Fund	280	-	280	-
Sainsbury	500	-	500	-
	<u>11,280</u>	<u>64,200</u>	<u>75,480</u>	<u>46,250</u>
8 Income from investments				
Bank interest	6,987	-	6,987	5,227
Dividend income	-	-	-	-
	<u>6,987</u>	<u>-</u>	<u>6,987</u>	<u>5,227</u>

Income was £360,756 (2023: £357,258) of which £296,556 was unrestricted or designated (2023: £326,258) and £64,200 was restricted (2023: £31,000)

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
9 Charitable activities				
<u>Direct costs</u>				
Staffing costs	82,264	6,122	88,386	76,651
Volunteer costs	1,657	-	1,657	1,592
Food and packaging	125,654	24,739	150,393	140,541
Food and fuel vouchers	52,698	7,668	60,366	46,681
Motor running expenses	11,084	384	11,468	7,881
Small grants and hardship awards	5,880	-	5,880	13,411
Depreciation	6,084	-	6,084	6,008
	-	-	-	-
<u>Support costs</u>				
Staffing costs	23,102	-	23,102	15,762
Other staff expenses	1,718	-	1,718	-
Office costs	9,822	1,533	11,355	8,573
Insurance	565	-	565	-
Professional fees	483	-	483	416
Rent and utilities	9,329	4,008	13,337	14,550
Bank charges	3,024	-	3,024	3,489
Other expenses	-	-	-	9
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,200	-	1,200	1,500
Governance and trustee costs	638	-	638	1,014
	<u>335,202</u>	<u>44,454</u>	<u>379,656</u>	<u>338,078</u>

Expenditure on charitable activities was £379,656 (2023: £338,078) of which £335,202 was unrestricted or designated (2023: £307,078) and £44,454 was restricted (2023: £31,000)

10 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	1,200	1,500
	<u>1,200</u>	<u>1,500</u>

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

11 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	108,699	90,770
Social security costs	986	-
Pension costs (defined contribution pension plan)	1,803	1,643
	<u>111,488</u>	<u>92,413</u>

No employee received remuneration above £60,000 (2023: £nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0.

12 Staff numbers

The average monthly head count was 8 staff (2023: 6 staff).

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,803 (2023: £1,643). There was £380 outstanding as at 30 September 2024 (2023: £319)

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

	Motor vehicle	Total
	£	£
16 Tangible fixed assets		
Cost		
Balance brought forward	43,814	43,814
Additions	-	-
Disposals	-	-
Balance carried forward	43,814	43,814
Depreciation		
Basis	RB	
Rate	20%	
Balance brought forward	13,393	13,393
Depreciation charge for year	6,084	6,084
Disposals	-	-
Balance carried forward	19,477	19,477
Net book value		
Brought forward	30,421	30,421
Carried forward	24,337	24,337
17 Debtors and prepayments (receivable within 1 year)		
	2024	2023
	£	£
Prepayments	3,274	2,306
Other debtors	1,747	2,530
	5,021	4,836
18 Cash at bank and in hand		
	2024	2023
	£	£
Cash at bank	180,065	194,768
	180,065	194,768
19 Creditors and accruals (payable within 1 year)		
	2024	2023
	£	£
Trade creditors	-	66
Accruals		
Independent examination of accounts	1,200	1,500
Other accruals	973	1,114
Other creditors	6,136	7,331
	8,309	10,011

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	220,014	296,556	(335,202)	(29,989)	151,379
Designated funds					
Lottery Outreach Project	-	-	-	29,989	29,989
Totals	220,014	296,556	(335,202)	-	181,368

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund:	
Lottery Outreach Project	Match funding for the Lottery Outreach Project.

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Northumberland County Council	-	10,000	(10,000)	-	-
William Webster Charity	-	3,000	(3,000)	-	-
Lottery Fund - Outreach	-	19,746	-	-	19,746
Lottery Fund - Col		31,454	(31,454)	-	-
Totals	-	64,200	(44,454)	-	19,746

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Northumberland County Council	Food distribution.
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22 Capital commitments

As at 30 September 2024, the charity had no capital commitments (2023 £nil)

WEST NORTHUMBERLAND FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	24,337	-	24,337	30,421
Investments	-	-	-	-
Cash at bank and in hand	160,319	19,746	180,065	194,768
Other net current assets/(liabilities)	(3,288)	-	(3,288)	(5,175)
	<u>181,368</u>	<u>19,746</u>	<u>201,114</u>	<u>220,014</u>









WNF accounts 23-24 Signed

Final Audit Report

2025-01-27

Created:	2025-01-27
By:	Douglas Maltman (douglas.maltman@connectedvoice.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWf4bRzIFAjXplusaHOsBJ7LtDqwT_XSv

"WNF accounts 23-24 Signed" History

-  Document created by Douglas Maltman (douglas.maltman@connectedvoice.org.uk)
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