

WARWICK DISTRICT FOODBANK

England & Wales · Charity number 1160705

Details

Other names	WARWICK & LEAMINGTON FOODBANK
Status	Registered
Legal form	CIO
Registered	2015-03-02
Register	View on the Charity Commission register

Contact

Address	Unit 8 Trident Park Poseidon Way Warwick CV34 6SW
Phone	07850293383
Email	info@warwickdistrict.foodbank.org.uk
Website	http://warwickdistrict.foodbank.org.uk/

Activities

Objects: TO RELIEVE PERSONS IN WARWICK, LEAMINGTON SPA AND KENILWORTH AND THE SURROUNDING AREAS THAT ARE IN FINANCIAL HARDSHIP IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:O PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTYO SUCH OTHER MEANS, INCLUDING BUT NOT LIMITED TO THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES AND TO PROVIDE SUCH SERVICES WITH A CHRISTIAN ETHOS, SUPPORTED BY CHURCHES IN WARWICK, LEAMINGTON SPA AND KENILWORTH AND THE SURROUNDING AREA

Activities: Provision of seven local Trussell Trust seeded foodbank distribution centres for the supply of emergency food parcels to local clients referred to the foodbank via frontline welfare and community support agencies. In addition we provide signposting referrals to other support agencies who may be able to assist the clients out of their particular crisis.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

Geography

- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£336,458	£344,456	-	-
2024-12-31	£293,187	£318,465	-	-
2023-12-31	£356,834	£261,198	-	-
2022-12-31	£325,669	£211,692	-	-
2021-12-31	£244,990	£198,598	-	-
2020-12-31	£349,034	£172,841	-	-

Trustees

Name	Role	Appointed
Anthony John O'Brien	Chair	2024-05-16
Donna Elizabeth Bloy		2023-05-11
Ella O'Brien		2024-09-13
Martin Wallis		2025-04-10
Miranda Tarrant		2026-05-21
Rachel Joy Budd		2022-07-14
Sonali Narendra Datir		2025-10-16

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2025

(as approved at AGM on 21 May 2026)

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Warwick District Foodbank

Reference and Administrative Details

Trustees

Anthony John O'Brien

Brian Cooper (resigned 16 January 2025)

Dr Peter John Montague Davis

Mary Kathleen Briggs (resigned 16 October 2025)

Rachel Joy Budd

Donna Elizabeth Bloy

Ella O'Brien

Martin Wallis (appointed 10 April 2025)

Sonali Datir (appointed 16 October 2025)

Other Officers

John Holmes – Treasurer / appointed Finance Officer 01 March 2025

Principal Office

Unit 8 Trident Business Centre, Trident Park
Poseidon Way, Warwick
Warwickshire. CV34 6SW

Charity Registration Number

1160705

Bankers

CAF Bank Limited
25, Kings Hill Avenue, Kings Hill,
West Malling, Kent. ME19 4JQ

Independent Examiner

Michael Fairbotham FCA
Independent Examiner
11, Simpkins Close, Weston under Wetherley
Royal Leamington Spa, Warwickshire, CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2025

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705. The current version of the Constitution is that as amended on 16th May 2024

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. There are currently seven Trustees and the duty of members of the Board is as follows:

(a) to exercise their powers and to perform their functions as trustees of the charity in the way they decide in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

- any special knowledge or experience that they have or hold themselves out as having; and
- if they act as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the Members of the charity, one-third of the trustees are required to retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees held four Board meetings during 2025 to review performance and monitor the organisation's progress in achieving objectives. At each meeting there was a key area of Focus, followed by standing items on Operations, Finance, Human Resources, Communications, and Safeguarding. The Operations Manager presented reports and Data Packs detailing food collected, food distributed, vouchers issued, the Financial Inclusion programme (see below) and other ad hoc issues for monitoring. The Treasurer / Finance Officer presented financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to or amended appropriately; and the reports from the Board's Finance Group. Other matters were considered as appropriate.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust ('Trussell'), a national charity based in Salisbury. Trussell runs the largest national network of food banks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2025

1.4. Management of Risk

The Trustees have adopted a broad range of policies to manage and minimise risk. The policies include Health & Safety, Safeguarding, Financial Controls and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees, who set in train a thorough review to revise and/or establish 18 policies by February 2025.

A thorough Risk Review was conducted by trustees and staff during the year. The Risk Register finalised in October included only one item with a 'retained risk' score of 12 (with the others all below 10 - out of 25) .

The Trustees, Staff and Volunteers are all offered training sessions covering differing aspects of running a foodbank. Some of the training is provided by Trussell by online participation.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area who are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively, by:

- a) providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty;
- b) such other means, including but not limited to the provision of support, advice or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals.
- Food is weighed, sorted, logged and stored in our warehousing facilities.
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race, creed or any other factor.
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader.
- Clients receive a three-day emergency food parcel.
- We seek to signpost clients to care agencies, advice services and other support agencies to help resolve their immediate crisis. Our Financial Inclusion Project (see below) provides dedicated advice and help to our clients.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2025

2.3. Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

We have been pleased to see that the 6,406 clients we served in 2025 was 9% lower than the 7,025 in 2024 (or the 9,162 in 2023). These included 4,512 adults (4,931 / 6,076) and 1,894 children (2,094 / 3,086). First time referrals at 745 were also lower (than 800 and 906).

The £151k worth of food & essentials which we distributed in 2025 was 4% higher than the £144k in 2024. Some two thirds of the donations continue to come from supermarkets, 11% from education institutions, 8% from churches, 6% from corporates and from individuals. We only needed to purchase 199 kg ourselves in 2025 (856 kg in 2024).

We continued to distribute from our six centres - in St Mary's Church, St Paul's Church, Saltisford Church Warwick, Myton Church (Westbury centre), Heathcote Parish Church, and Lillington – plus our home delivery service in Kenilworth. All except Heathcote and Kenilworth saw a reduction in parcels distributed in 2025. We believe that Heathcote continues to benefit from its move to the Parish Church in February 2024 and the switch to a later time. We are extremely grateful to all our church partners who host our centres; and provide some form of café & chat service for our clients and other community guests.

We are also extremely grateful for the tremendous efforts of our staff team and volunteers. We currently have some 90 volunteers on our books, ranging in age from 85 to 20 years old. Our Warehouse Manager leads a very impressive, efficient operation with staff and volunteers beaver away – in a most positive atmosphere - to ensure smooth collection and delivery services to all centres. Our Session Leaders coordinate their teams of volunteers in our Centres and have developed a welcoming family atmosphere which communicates itself to our very appreciative clients. Our operations team ensures that all runs smoothly and the charity is on track.

And of course we are extremely grateful to all the local people, supermarkets, churches – especially our 16 (now 17) partner churches, organisations, and businesses for their continuing generosity in donating food and money.

Our new **Financial Inclusion service** in partnership with **Citizens Advice** South Warwickshire (CASW) completed its first full year in September 2025. This service helps us move towards our aim of ensuring our food bank is not needed in the future by helping people in our area to escape from food poverty. CASW provides a dedicated, experienced, local, full-time staff member who attends each and every one of our food distribution centres on a regular basis. Staff and volunteers as well as clients continue to value her local knowledge and contacts.

The total financial gains achieved in the year far exceeded the annual cost of the service to us; as did the debt managed and the debt written off for clients. The cost to us of the CASW contract is almost entirely covered by a two-year grant from Trussell (which ends in September 2026). Most important is that 79 clients in the first year were considered likely to no longer need to use food banks. This drives us towards our vision!

This table summarises the key metrics of our Financial Inclusion service in 2025:

<i>Note: Year 1 of service was Oct24 → Sep25</i>	Jan → March 2025 (Y1 Q2)	Apr → June 2025 (Y1 Q3)	July → Sep 2025 (Y1 Q4)	Oct → Dec 2025 (Y2 Q1)
Cost to WDF	£11,688	£11,688	£11,688	£11,688
Number of new clients / or re-engaged / re-referred	64	47	63	54
Number of advice issues	950	632	882	674
Total financial gains achieved (for number of clients):	£45,913 (24)	£57,021 (26)	£58,365 (21)	£159,825 (43)
Total amount of Debt managed (for number of clients)	£97,055 (14)	£34,765 (8)	£32,385 (9)	£ 18,226 (5)
Total amount of Debt written off (by caseworker and/or CA debt team)	£38,855	£27,816	£63,109	£ 7,181
Clients likely to no longer need to use foodbank (assuming they fully engage)	29	30	42	25

3.2. Performance

Statistics for 1st January 2025 to 31st December 2025 full year:

Year :	2025	2024	2023
Clients fed (total):	6,406	7,025	9,148
<i>children:</i>	1,894	2,094	3,083
<i>adults:</i>	4,512	4,931	6,065
First time referrals:	745	800	906

Food parcels distributed per Centre in **2025**, 2024 and 2023:

Centre	2025	2024	2023
St Mary's	1,549	1,768	2,411
Saltisford	1,346	1,385	2,137
St Paul's	1,257	1,518	1,788
Lillington	681	739	1,024
Heathcote	630	529	443
Westbury	579	745	837
Kenilworth (home)	359	333	515

The five most common reasons for clients visiting Warwick District Foodbank in **2025** (2024):

Reason for visit	% of total share
Rising cost of essentials (low income)	35 (32)
Priority debt	22 (19)
Long term health condition	19 (9)
Cost of dependents has increased	12
Unexpected expenses	8

Warwick District Foodbank

Trustees' Report for the year to 31 December 2025

3.3 Financial Performance.

Although 2025 saw a net deficit of £7,998 this was significantly better than the 2024 deficit of £25,279 and better than the budgeted 2025 deficit of £15k.

Our £43k (15%) increase in income – from £293k in 2024 to £336k in 2025 – was very largely due to the increase in the grants we secured. Along with an additional £6k in the value of food received and £4k of gift aid recovered.

Meanwhile the £25k (8%) increase in expenditure – from £318k to £344k – was due mainly to £11k on staff costs (including our new Finance Officer post); £7k on operating costs and £3k on vehicle costs.

3.4 Staffing and other developments

December 2025 saw the retirement of Andy Bower, Operations Manager since 2013. A suitable farewell was arranged at which tributes were paid – and memories shared – by former Chairs, Trussell and other foodbank colleagues, and by our MP Matt Western, who gave Andy his individual MP's community award. Trustees meanwhile recruited a new Head of Foodbank who started on 12th January 2026.

We transformed our May 2025 AGM into a 'Meet the Team' event. A wide range of invited staff, volunteers and guests heard from eight individuals who were informally interviewed by our Chair about their perceptions of different aspects of the food bank's work and impact.

4. Goals and Objectives for 2026

In 2026 we will identify funding to secure the future of our Financial Inclusion programme so we can provide more advice to a wider range of our clients to help them out of food poverty.

We will also seek to partner with others in our community so we can end hunger together. To do this, we will raise awareness of the issues, improve our communications, reach out to more partners, engage with more companies, agencies, charities and institutions.

We will also seek to encourage more regular donations, bring in more member churches, and explore potential for new multi-partner programmes to address wider issues of poverty.

We will be prepared to joint-fund significant initiatives and projects using our reserves.

Approved by the Trustees on 23 April 2026 – and at the AGM on 21 May 2026 –

and signed on their behalf by:

AJ O'Brien

Anthony O'Brien

Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank, 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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.

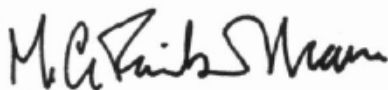
Independent examiner's statement

Since Warwick District Foodbank's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow of the Institute of Chartered Accountants of England & Wales, which is one of the listed bodies.

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 Warwick District Foodbank 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 accounting 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.



Michael Fairbotham FCA
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

23rd April 2026

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestrict ed funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	319,984	6,857	326,841
Investment income		9,593	24	9,617
Total income		329,577	6,881	336,458
Expenditure on:				
Charitable activities		(334,270)	(10,186)	(344,456)
Total expenditure		(334,270)	(10,186)	(344,456)
Net expenditure		(4,693)	(3,305)	(7,998)
Net movement in funds		(4,693)	(3,305)	(7,998)
Reconciliation of funds				
Total funds brought forward		425,041	5,123	430,164
Total funds carried forward	10	420,348	1,818	422,166

	Note	Unrestrict ed funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		282,038	3,316	285,354
Investment income		7,833	-	7,833
Total income		289,871	3,316	293,187
Expenditure on:				
Charitable activities		(311,064)	(7,401)	(318,465)
Total expenditure		(311,064)	(7,401)	(318,465)
Net income		(21,193)	(4,085)	(25,278)
Net movement in funds		(21,193)	(4,085)	(25,278)
Reconciliation of funds				
Total funds brought forward		446,234	9,208	455,442
Total funds carried forward	10	425,041	5,123	430,164

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 is shown in note 10.

Warwick District Foodbank

(Registration number: 1160705)

Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	8,979	12,961
Investments	7		
		8,979	12,961
Current assets			
Debtors	8	6,508	6,917
Cash at bank and in hand		445,270	456,544
		451,778	463,461
Creditors: Amounts falling due within one year	9	(38,591)	(46,258)
Net current assets		413,187	417,203
Net assets		422,166	430,164
Funds of the charity:			
Restricted income funds			
Restricted funds		1,818	5,123
Unrestricted income funds			
Unrestricted funds		420,347	425,041
Total funds	10	422,166	430,164

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 23 April 2026 and signed on their behalf by:

AJ O'Brien

.....
Anthony O'Brien
Chair of Trustees

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable 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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in Kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity;

- (i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (ii) Those donated for use by the charity itself, such as when a church donates space or the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space no value is attributed as there is effectively no cost to the donor.

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 which aggregates 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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least 12 months after the reporting date, they are presented as non-current liabilities. Liabilities are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

General Fund

Designated Funds - Financial Inclusion Fund
Warehouse Fund

Restricted Funds - Vehicle Costs
Vehicle Capital

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when, there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

2. Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donated food <i>(£144,418 in 2024)</i>	150,451		150,451
Donations from companies, trusts, local community grants, local and similar proceeds	42,952	3,239	46,191
Grants from other charities	68,639	0	68,639
Donations and legacies	57,288	3,618	60,906
Total for 2025	319,330	6,857	326,187
Total for 2024	282,038	3,316	285,354

3 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Wages and salaries	79,494	70,372

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year, expressed as full-time equivalents, was as follows:

	2025 Number	2024 Number
Employees	2.5	2.4

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2025	4,203	27,048	31,251
Additions	1,268	-	1,268
At 31 December 2025	5,471	27,048	32,519
Depreciation			
At 1 January 2025	2,267	16,023	18,290
Charge for the year	525	4,725	5,250
At 31 December 2025	2,792	20,748	23,540
Net book value			
At 31 December 2025	2,679	6,300	8,979
At 31 December 2024	1,936	11,025	12,961

7 Fixed asset investments

8 Debtors

	2025 £	2024 £
Prepayments	1,378	2,997
Other debtors	5,130	3,920
	6,508	6,917

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	301	4,447
Other taxation and social security	700	658
Financial Inclusion Funding	33,399	41,004
Other creditors	4,191	150
	38,591	46,259

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

10 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	287,670	279,993	(247,471)	320,192
Designated	137,371	49,020	(86,236)	100,156
Total unrestricted funds	425,041	329,013	(333,706)	420,348
Restricted funds	5,123	6,881	(10,186)	1,819
Total funds	430,164	335,894	(343,892)	422,166

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	303,092	289,871	(305,293)	287,670
Designated	143,142		(5,771)	137,371
Total unrestricted	446,234	289,871	(311,064)	425,041
Restricted	9,208	3,316	(7,401)	5,123
Total funds	455,442	293,187	(318,465)	430,164

11 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2025 £
	General £	Designated £	£	
Tangible fixed assets	8,989			8,979
Current assets	399,172	49,463	3,143	451,778
Current liabilities	(5,192)	(33,399)		(38,591)
Total net assets	402,959	16,064	3,143	422,166

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	11,145	-	1,816	12,961
Current assets	331,646	128,508	3,307	463,461
Current liabilities	(5,255)	(41,003)	-	(46,258)
Total net assets	337,536	87,505	5,123	430,164

12 Analysis of net funds

	at 01 January 2025 £	at 31 December 2025 £
Cash at bank and in hand	456,545	445,270
Net debt	456,545	445,270

	at 01 January 2024 £	at 31 December 2024 £
Cash at bank and in hand	422,688	456,544
Net debt	422,688	456,544

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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Warwick District Foodbank

Reference and Administrative Details

Trustees

David Witham (Chair; retired 16 May 2024)

Anthony John O'Brien (16 May 2024; elected Chair 30 May 2024)

Brian Cooper (resigned 16 January 2025)

Dr Peter John Montague Davis

Mary Kathleen Briggs

Rachel Joy Budd

Donna Elizabeth Bloy

Ella O'Brien (appointed 12 September 2024)

Other Officers

John Holmes – Treasurer

Principal Office

Unit 8 Trident Business Centre, Trident Park
Poseidon Way, Warwick
Warwickshire. CV34 6SW

Charity Registration Number

1160705

Bankers

CAF Bank Limited
25, Kings Hill Avenue, Kings Hill,
West Malling, Kent. ME19 4JQ

Independent Examiner

Michael Fairbotham FCA
Independent Examiner
11, Simpkins Close, Weston under Wetherley
Royal Leamington Spa, Warwickshire, CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2024

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705. The current version of the Constitution is that as amended on 16th May 2024

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. There are currently six Trustees (a seventh was added in April 2025) and the duty of members of the Board is as follows:

(a) to exercise their powers and to perform their functions as a trustee of the charity in the way they decide in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

- any special knowledge or experience that they have or hold themselves out as having; and
- if they act as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the Members of the charity, one-third of the trustees are required to retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees met on eight occasions during 2024 to review performance and monitor the organisation's progress in meeting objectives. At those meetings the Operations Manager presented reports detailing the food collected, food distributed, vouchers issued, signposting and other ad hoc issues for monitoring. The Treasurer also presented financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to. Other matters were considered as appropriate.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust, a national charity based in Salisbury. The Trussell Trust runs the largest national network of food banks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell Trust's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2024

1.4. Management of Risk

The Trustees have adopted a broad range of policies to manage and minimise risk. The policies include Health & Safety, Safeguarding, Lone Working and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees, who set in train a thorough review to revise and/or establish 18 policies by February 2025.

The Trustees, Staff and Volunteers are all offered training sessions covering differing aspects of running a foodbank. Some of the training is provided by Trussell Trust by online participation.

As a condition of its affiliation to the Trussell Trust, the charity completed its thorough bi-annual Governance Health Check to ensure compliance with Trussell Trust policies, procedures and best practice. Trussell's positive Report was received in January 2025.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively, by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- b) Such other means, including but not limited to the provision of support, advice or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals
- Food is weighed, sorted, logged and stored in our warehousing facilities
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race, creed or any other factor.
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader
- Clients receive a three-day emergency food parcel
- We seek to 'signpost' clients to care agencies, advice services and other support agencies to help resolve their immediate crisis. Our Financial Inclusion Project (see below) provides dedicated advice and help to our clients.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2024

2.3. Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

We have been pleased to see that the 7,025 clients we served in 2024 was 23% lower than the 9,162 in 2023 (or the 7,845 in 2022). These included 4,931 adults (6,076 / 5,113) and 2,094 children (3,086 / 2,732). First time referrals at 800 were also lower (than 906 and 889).

The £144k worth of food & essentials which we distributed in 2024 was higher than the £129k in 2023 (mainly because of the 17% valuation rise to £2.77/kg). Some two thirds of the donations continue to come from supermarkets, 10% from education institutions, 9% from corporates and 8% from churches. We only needed to purchase 856 kg ourselves in 2024 (compared with 4,251 kg in 2023).

We continued to distribute from our six centres - in St Mary's Church, St Paul's Church, Saltisford Church (Warwick), Myton Church (Westbury centre), Heathcote Parish Church, and Lillington – plus our home delivery service in Kenilworth. All except Heathcote saw a reduction in parcels distributed in 2024. We think that Heathcote benefited from its move to the Parish Church in February 2024 and the switch to a later time. We are extremely grateful to all our church partners who host our centres; and provide some form of café & chat service for our clients (and other community guests).

We are also extremely grateful for the tremendous efforts of our staff team and volunteers. We currently have 90 volunteers on our books, ranging in age from 85 to 20. Our Warehouse Manager leads a very impressive, efficient operation with staff and volunteers beaver away – in a most positive atmosphere - to ensure smooth collection and delivery services to all centres. Our Session Leaders coordinate their teams of volunteers in our Centres and have developed a welcoming family atmosphere which communicates itself to our very appreciative clients. Our operations team – bolstered since May 2024 by the new part-time post of Administrator – ensures that all runs smoothly and the charity is on track.

And of course we are extremely grateful to all the local people, supermarkets, churches – especially our 16 partner churches, organisations, and businesses for their continuing generosity in donating food and money.

The **Financial Inclusion service** is the key new element in our service, designed to help us work towards our aim of ensuring our food bank is not needed in the future by helping people in our area to escape from food poverty. We started our service with Birmingham-based "The Project" which ran our service from October 2023 to September 2024. While it was successful in some ways, we decided to end that contract and established a new agreement with Citizens Advice South Warwickshire (CASW) with effect from October 2024. CASW provides a dedicated, experienced, local, full-time staff member who attends each and every one of our food distribution centres on a regular basis. Staff and volunteers as well as clients have got to know her and value her local knowledge and contacts. By the end

of the first quarter of the contract (December 2024) she already had an overfull caseload, with 42 people having accessed the service. The total financial gains (actual and expected) in Quarter 1 already exceed the annual cost of the service to us; as do the debt repayments rescheduled for clients. The annual cost to us of these two contracts - £53k to The Project for Oct24 to Sep25; and £47k to CASW for Oct24 to Sep26 – have been nearly covered by grants from the Warwick District Council and the Trussell Trust respectively.

This table summarises the key metrics of our Financial Inclusion service:

	The Project (Birmingham) Oct 2023 → Sep 2024	Citizens Advice South W'shire Oct → Dec 2024
Cost to WDF	£52,904 (p.a.)	£46,751 (p.a.)
No. of clients referred / people accessing the service	(Q1-Q4) 68	(Q1 only) 42
Total financial gains claimed (for how many people):	£187k (15)	£51k (8)
- Anticipated / actual	£183k	£21k
- expected	£4k	£30k
Debt managed (no. of people) "dealt with" "repayments rescheduled"	£51k (3)	£58k (9)
People likely to no longer need "to use foodbank" "ongoing food support"	5 (or 30?)	13

3.2. Performance

Statistics for 1st January 2024 to 31st December 2024 full year:

Year :	2024	2023	2022
Clients fed (total):	7,025	9,148	7,845
<i>children:</i>	2,094	3,083	2,732
<i>adults:</i>	4,931	6,065	5,113
Total vouchers fulfilled:	3,508	4,203	3,671

Food parcels distributed per Centre in **2024**, 2023 and 2022:

Centre	2024	2023	2022
St Mary's	1,768	2,411	1,912
St Paul's	1,518	1,788	1,530
Saltisford	1,385	2,137	1,548
Westbury	745	837	719
Lillington	739	1,024	1,113
Heathcote	529	443	590
Kenilworth (home)	333	515	353

The five most common reasons for clients visiting Warwick District Foodbank in **2024** (2023):

Reason for visit	% of total share
Low income	32 (48)
Debt	19 (18)
Sickness	14 (3)
Long term health condition	9
Drug or alcohol dependency	8

Warwick District Foodbank

Trustees' Report for the year to 31 December 2024

3.3 Financial Performance

2024 has been a challenging year for the charity in terms of its finances. The exceptional income levels of 2022 and 2023 seem to be well and truly over. The generosity of the 'covid era' seems to have been replaced by a strong perception of the cost-of-living crisis.

Our £64k (18%) decline in income – from £357k in 2023 to £293k in 2024 – was mainly due to a reduction in the number of grants and in the amounts of giving from individuals.

Meanwhile the £57k (22%) increase in expenditure – from £261k to £318k – was due to two main factors: the cost of the full year of the Financial Inclusion service (+£38k) and the addition of staff hours (+£10k) - including the new Administrator post from May. These were both results of clear decisions taken about how we see our Foodbank developing in the future. They were offset by the £5k reduction in cost of food we had to purchase ourselves. The net end-of-year deficit of £25k was slightly less than the 2024 plan figure.

4. Goals and Objectives for 2025

In 2025 we aim to maximise the benefits for our clients from our Financial Inclusion service, develop more partnerships, raise awareness among more people, encourage more regular donations, bring in more member churches, and explore possibilities of new joint-funded programmes to help people out of food poverty. We will negotiate the renewal of our lease for 2026, while also exploring the possibility of buying a warehouse unit.

Approved by the Trustees on 10 April 2025 – and amended at the AGM on 15 May 2025 (with the addition of the last sentence of #4) - and signed on their behalf by:

AJ O'Brien

Anthony O'Brien

Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank, 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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

Since Warwick District Foodbank's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow of the Institute of Chartered Accountants of England & Wales, which is one of the listed bodies.

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 Warwick District Foodbank 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 accounting 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.

Michael Fairbotham FCA
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		282,038	3,316	285,354
Investment income		7,833	-	7,833
Total income		289,871	3,316	293,187
Expenditure on:				
Charitable activities		(311,064)	(7,401)	(318,465)
Total expenditure		(311,064)	(7,401)	(318,465)
Net expenditure		(21,193)	(4,085)	(25,278)
Net movement in funds		(21,193)	(4,085)	(25,278)
Reconciliation of funds				
Total funds brought forward		446,234	9,208	455,442
Total funds carried forward	9	425,041	5,123	430,164
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		341,313	11,804	353,117
Investment income		3,718	-	3,718
Total income		345,031	11,804	356,835
Expenditure on:				
Charitable activities		(253,967)	(7,232)	(261,199)
Total expenditure		(253,967)	(7,232)	(261,199)
Net income		91,064	4,572	95,636
Net movement in funds		91,064	4,572	95,636
Reconciliation of funds				
Total funds brought forward		355,171	4,636	359,807
Total funds carried forward	9	446,235	9,208	455,443

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 9.

Warwick District Foodbank

(Registration number: 1160705)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	12,961	15,750
Current assets			
Debtors	7	6,917	31,623
Cash at bank and in hand		456,544	422,688
		463,461	454,311
Creditors: Amounts falling due within one year	8	(46,258)	(14,618)
Net current assets		417,203	439,693
Net assets		430,164	455,443
Funds of the charity:			
Restricted income funds			
Restricted funds		5,123	9,208
Unrestricted income funds			
Unrestricted funds		425,041	446,235
Total funds	9	430,164	455,443

The financial statements on pages 10 to 18 were approved by the trustees, and authorised for issue on 10 April 2025 and signed on their behalf by:

A J O'Brien

.....
Anthony O'Brien
Chair of Trustees

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin I published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Gifts in Kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity;

- (i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (ii) Those donated for use by the charity itself, such as when a church donates the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space no value is attributed as there is effectively no cost to the donor.

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 which aggregates 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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Fund structure

General Fund

Designated Funds

Financial Inclusion Fund

Warehouse Fund

Restricted Funds

Vehicle Costs

Vehicle Capital

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when, there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Restricted funds £	Total funds £
Donated food	-	144,418	-	144,418
Donations, Gifts and Grants	-	137,620	3,316	140,936
Total for 2024	-	282,038	3,316	285,354
Total for 2023		341,312	11,804	353,116

3 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	70,372	60,712

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year, expressed as full-time equivalents, was as follows:

	2024 Number	2023 Number
Employees	2.4	2.1

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2024	2,052	27,048	29,100
Additions	2,151	-	2,151
At 31 December 2024	4,203	27,048	31,251
Depreciation			
At 1 January 2024	2,052	11,298	13,350
Charge for the year	215	4,725	4,940
At 31 December 2024	2,267	16,023	18,290
Net book value			
At 31 December 2024	1,936	11,025	12,961
At 31 December 2023	-	15,750	15,750

7 Debtors

	2024 £	2023 £
Donations and Grants receivable	-	26,000
Prepayments	2,997	2,203
Other debtors	3,920	3,420
	6,917	31,622

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,447	613
Financial Inclusion funding grant	41,004	0
Other taxation and social security	658	801
Other creditors	150	203
Accruals	-	13,000
	46,259	14,618

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	303,092	289,871	(305,293)	287,670
Designated	143,142	-	(5,771)	137,371
Total unrestricted funds	446,234	289,871	(311,064)	425,041
Restricted funds	9,208	3,316	(7,401)	5,123
Total funds	455,442	293,187	(318,465)	430,164

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted				
General	204,749	306,030	(207,202)	303,577
Designated-Financial Inclusion	45,000	39,000	(13,226)	70,774
Designated	105,422		(33,538)	71,884
Total unrestricted	355,170	345,031	(253,967)	446,234
Restricted	4,636	11,804	(7,232)	9,208
Total funds	359,807	(356,835)	(261,199)	455,443

10 Analysis of net assets between funds

	Unrestricted funds General £	Designated £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	11,145	-	1,816	12,961
Current assets	331,646	128,508	3,307	463,461
Current liabilities	(5,255)	(41,003)	-	(46,258)

Total net assets	337,536	87,505	5,123	430,164
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Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	13,329	-	2,421	15,750
Current assets	291,866	155,658	6,787	454,311
Current liabilities	(1,618)	(13,000)	-	(14,618)
Total net assets	303,577	142,658	9,208	455,443

11 Analysis of net liquid funds

	at 01 January 2024	at 31 December 2024
	£	£
Cash at bank and in hand	422,688	456,544
Net debt	422,688	422,688

	at 01 January 2023	at 31 December 2023
	£	£
Net debt	355,428	422,688

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Warwick District Foodbank

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Warwick District Foodbank

Reference and Administrative Details

Chairman

David Witham

Other Trustees

Anthony Manning (retired 11 May 2023)

John Skillicorn (retired 11 May 2023)

Brian Cooper

Peter Davis

Mary Briggs

Rachel Budd

Donna Bloy (appointed 11 May 2023)

Other Officers

John Holmes - Treasurer

Principal Office

Unit 8 Trident Business Centre
Trident Park
Poseidon Way
Warwick
Warwickshire
CV34 6SW

Charity Registration Number

1160705

Bankers

CAF Bank Limited
25, Kings Hill Avenue,
Kings Hill,
West Malling,
KENT
ME19 4JQ

Independent Examiner

Michael Fairbotham-AIMS Accountant
Independent Examiner
11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2023

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705.

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. The duty of members of the Board is as follows:

(a) to exercise his or her powers and to perform his or her functions as a trustee of the charity in the way he or she decides in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

(i) any special knowledge or experience that he or she has or holds himself or herself out as having; and

(ii) if he or she acts as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the members of the charity, one-third of the trustees shall retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees met on 8 occasions during the course of 2023 to review performance and monitor the organisation's progress in meeting objectives. At these meetings the Operations Manager presented a report detailing the food collected, food distributed, vouchers issued, signposting and other ad hoc issues for monitoring. The Treasurer also presented a set of financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to. Other matters were considered as appropriate.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust, a charity based in Salisbury. The Trussell Trust runs the largest national network of foodbanks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell Trust's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2023

1.4. Management of Risk

The Trustees have documented and adopted a broad range of policies that are intended to manage and minimise risk. The policies include Health & Safety, Safeguarding, Lone Working and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees and updated or amended where appropriate.

The Trustees, Operations Manager, Warehouse Coordinator, Session Leaders and Volunteers are all offered training sessions covering differing aspects of running a foodbank. Some of the training is provided by Trussell Trust by online participation.

As Warwick District Foodbank is affiliated to the Trussell Trust, part of the condition of affiliation is a regular quality assurance inspection to ensure that we comply with Trussell Trust policies, procedures and best practice. Quality assurance reviews using a framework provided by Trussell Trust.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- b) Such other means, including but not limited to the provision of support, advice or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals
- Food is weighed, sorted, logged and stored in our warehousing facilities
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race, creed or any other factor.
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader
- Clients receive a three-day emergency food parcel
- Normally clients can also be 'signposted' to care agencies, advice services and other support agencies in order to seek resolution to their immediate crisis. We have contracted with an organisation called The Project to provide dedicated advice to our clients. This is known as our Financial Inclusion Project.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2023

2.3. Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

2023 was dominated by an increase in demand related to the "Cost of Living Crisis". Demand started to increase late in 2022 and continued to grow.

We rely on the generosity of people in the area we serve to contribute most of what we hand out. In the past those donations have more than met our overall requirements. There only being a need to by small amounts of certain items where the mix of donations and the mix of demand don't quite match.

While the level of food donations has held firm and increased a little the level of demand has increased by more than the donations. In 2022 we distributed 52.9 tonnes and in 2023 we distributed 58.9 tonnes. An increase of 6 tonnes. Of that increase 4.3 tonnes had to be purchased. Fortunately, financial giving has been strong so that has been easily covered.

We continued with 6 fixed centres and serving the Kenilworth area with direct deliveries. The number of clients served in the Kenilworth area is now a lot higher than it had been when we distributed from a centre there.

During the year we relocated the centre that had been at St Margaret's Church in Whitnash to Heathcote School. The number of clients visiting Whitnash was quite low. It was felt that there were real issues on the new housing area and that moving the centre further out would reduce duplication with 2 other centres in the south of Leamington. Since the year end the centre has moved once again, to Heathcote Church. Coupled with a change in the timing of the session, we have seen an increase in the clients served.

Last year we told you about the Financial Inclusion Project we were trying to get underway in conjunction with Trussell Trust and an external advice provider. This was not easy to get going, but, it started in the final quarter of 2023. There have been teething problems. However, the data for the first quarter of operation indicates that the financial benefit to clients has been almost twice the cost of the project.

The alleviation of suffering provided by Foodbank and the compassionate way it is delivered is, in the main, thanks to the many willing and capable volunteers who give so selflessly of their own time. We thank them all for their incredible work. We also again pay credit to the operations team led by our Operations Manager for their enthusiasm, energy and the gracious way in which they deal with clients and volunteers and all the challenges faced in their roles.

We are extremely grateful to all the local people organisations and businesses who continue to be generous in the donation of food and money.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2023

3.2. Performance

Statistics for 1st January 2023 to 31st December 2023 full year:

Year	2023	2022
Clients fed	9,148 in total	7,845 in total
	3,083 children	2,732 children
	6,065 adults	5,113 adults
Total vouchers fulfilled	4203	3671

The five most common reasons for clients visiting Warwick District Foodbank in 2023:

Reason for visit	% of total share
Low income	66
Debt	9
Benefit delays	6
Benefit changes	5
Sickness	5

The age profile of people fed:

Age bracket	Number of clients	%
0-16 years old	3083	34
17-24 years old	1024	11
25-64 years old	4792	52
65+ years old	249	3

Status of clients:

Status	% of total share
Single persons	51
Single parent	16
Couple	8
Family	25

Most frequent referring agencies:

Agency	Number of vouchers issued
Change Grow Live	436
P3	402
Brunswick Healthy Living	304
Helping Hands, (Leamington)	286
Warwick DC Housing Services	237
Warwick District Foodbank	213
Citizens Advice	189

Warwick District Foodbank

Trustees' Report for the year to 31 December 2023

3.3 Financial Performance

The strong financial support we receive has continued. The level of awareness of the "Cost of Living Crisis" has meant more people and organisations have wanted to support the work of the Foodbank than ever before further improving our financial health. This has enabled us to embark on the Financial Inclusion Project.

In addition, we have purchased an electric van to supplement the existing small van. The van was partly paid for with funds raised by a group of local schools.

4. Goals and Objectives for 2024

In 2024, at the time of writing, we have already relocated one of our distribution centres to Heathcote Church where we are sure it will find a stable and welcoming home.

We intend to continue the development of our Financial Inclusion maximising the benefit it brings to our clients.

We aim to strengthen the capacity of the foodbank operation by providing additional human resources.

Approved by the Trustees on 18 April 2024 and signed on their behalf by:


David Witham

Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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 Warwick District Foodbank 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 accounting 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.



Michael Fairbotham
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

18 April 2024

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	341,312	11,804	353,116
Investment income – Bank interest		3,718	-	3,718
Total income		345,030	11,804	356,834
Expenditure on:				
Charitable activities		(253,966)	(7,232)	(261,198)
Total expenditure		(253,966)	(7,232)	(261,198)
Net movement in funds		91,064	4,572	95,636
Reconciliation of funds				
Total funds brought forward		355,171	4,636	359,807
Total funds carried forward	8	446,235	9,208	455,443

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	323,173	2,199	325,372
Investment income – Bank interest		297	-	297
Total income		323,470	2,199	325,669
Expenditure on:				
Charitable activities		(207,941)	(3,751)	(211,692)
Total expenditure		(207,941)	(3,751)	(211,692)
Net movement in funds		115,529	(1,552)	113,977
Reconciliation of funds				
Total funds brought forward		239,642	6,188	245,830
Total funds carried forward	9	355,171	4,636	359,807

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 9.

Warwick District Foodbank
(Registration number: 1160705)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	15,750	77
Current assets			
Debtors	7	31,622	5,696
Cash at bank and in hand		422,688	355,428
		454,310	361,124
Creditors: Amounts falling due within one year	8	(14,617)	(1,394)
Net current assets		439,693	359,730
Net assets		455,443	359,807
Funds of the charity:			
Restricted funds		9,208	4,836
Unrestricted income funds			
Unrestricted funds		446,235	355,171
Total funds	9	455,443	359,807

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 18 April 2024 and signed on their behalf by:



Mr David Witham
Chairman

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(ii) Those donated for use by the charity itself, such as when a church donates the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space no value is attributed as there is effectively no cost to the donor.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted Funds	General Fund
	Designated – Financial inclusion project fund
	Designated – Warehouse fund
Restricted Funds	Vehicle Running Costs
	Vehicle Capital

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations, Gifts and Grants	211,822	11,804	223,626	198,091
Gifts in kind - services	-	-	-	1,872
Gifts in kind – food etc.	129,490	-	129,490	125,409
	341,312	11,804	353,116	325,372

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	60,712	46,219

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2023	2,052	8,148	10,200
Additions	-	18,900	18,900
At 31 December 2023	2,052	27,048	29,100
Depreciation			
At 1 January 2023	1,975	8,148	10,123
Charge for the year	77	3,150	3,227
At 31 December 2023	2,052	11,298	13,350
Net book value			
At 31 December 2023	-	15,750	15,570
At 31 December 2022	77	-	77

7 Debtors

	2023 £	2022 £
Donations and grants receivable	26,000	-
Prepayments	2,202	2,276
Other debtors	3,420	3,420
	31,622	5,696

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	613	300
Other taxation and social security	801	887
Accruals and deferred income	13,000	-
Other creditors	203	207
	14,617	1,394

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2023 £
Unrestricted funds					
General	204,749	306,030	207,202	-	303,577
Designated – Financial inclusion	45,000	39,000	13,226	-	70,774
Designated - Warehouse	105,422		33,538	-	71,884
Total Unrestricted	355,171	345,030	253,966	-	446,235
Restricted funds	4,636	11,804	7,232	-	9,208
Total funds	359,807	356,834	261,198	-	455,443
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2022 £
Unrestricted funds					
General	109,235	323,470	182,956	(45,000)	204,749
Designated – Financial inclusion				45,000	45,000
Designated - Warehouse	130,407		24,985	-	105,422
Total Unrestricted	239,642	323,470	207,941	-	355,171
Restricted funds	6,188	2,199	3,751	-	4,636
Total funds	245,830	325,669	211,692		359,807

10 Analysis of net assets between funds

	Unrestricted funds			Restricted funds £	Total funds 2023 £
	General £	Designated £	Total £		
Tangible fixed assets	13,329	-	13,329	2,421	15,750
Current assets	291,865	155,658	447,523	6,787	454,310
Current liabilities	(1,617)	(13,000)	(14,617)	-	(14,617)
Total net assets	303,577	142,658	446,235	9,208	455,443
	Unrestricted funds			Restricted funds £	Total funds 2022 £
	General £	Designated £	Total £		
Tangible fixed assets	154	-	154	509	663
Current assets	110,769	130,407	241,176	5,679	246,855
Current liabilities	(1,688)	-	(1,688)		(1,688)
Total net assets	109,235	130,407	239,642	6,188	245,830

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Analysis of net liquid funds

	At 1 January 2023 £	Cash flow £	At 31 December 2023 £
Cash at bank and in hand	355,428	67,260	422,688
Net liquid funds	355,428	67,260	422,688

	At 1 January 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand	240,874	114,554	355,428
Net liquid funds	240,874	114,554	355,428

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Michael Fairbotham
Independent Examiner
11, Simpkins Close
Weston under Wetherley
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Warwick District Foodbank

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Warwick District Foodbank

Reference and Administrative Details

Chairman

David Witham

Other Trustees

Anthony Manning

John Skillicorn

Maxine Rai (retired 28 April 2022)

Brian Cooper

Peter Davis

Mary Briggs

Rachel Budd (appointed 14 July 2022)

Other Officers

John Holmes - Treasurer

Principal Office

Unit 8 Trident Business Centre
Trident Park
Poseidon Way
Warwick
Warwickshire
CV34 6SW

Charity Registration Number

1160705

Bankers

CAF Bank Limited
25, Kings Hill Avenue,
Kings Hill,
West Malling,
KENT
ME19 4JQ

Independent Examiner

Michael Fairbotham-AIMS Accountant
Independent Examiner
11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2022

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705.

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. The duty of members of the Board is as follows:

(a) to exercise his or her powers and to perform his or her functions as a trustee of the charity in the way he or she decides in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

(i) any special knowledge or experience that he or she has or holds himself or herself out as having; and

(ii) if he or she acts as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the members of the charity, one-third of the trustees shall retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees met on 8 occasions during the course of 2022 to review performance and monitor the organisation's progress in meeting objectives. At these meetings the Operations Manager presented a report detailing the food collected, food distributed, vouchers issued, signposting and other ad hoc issues for monitoring. The Treasurer also presented a set of financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust, a charity based in Salisbury. The Trussell Trust runs the only national network of foodbanks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell Trust's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2022

1.4. Management of Risk

The Trustees have adopted a broad range of policy documents that are intended to manage and minimise risk. The policies include Health & Safety, Safeguarding, Lone Workers and Working with Vulnerable Persons and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees and updated or amended where appropriate.

The Trustees, Operations Manager, Warehouse Coordinator, Session Leaders and Volunteers are all regularly offered training sessions covering differing aspects of running a foodbank. Some of the training is provided by Trussell Trust by online participation.

As Warwick District Foodbank is affiliated to the Trussell Trust, part of the condition of affiliation is a regular quality assurance inspection to ensure that we comply with Trussell Trust policies, procedures and best practice. Quality assurance inspections are undertaken regularly to ensure compliance to both Trussell Trust parameters and all legislative frameworks applicable.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- b) Such other means, including but not limited to the provision of support or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals
- Food is weighed, sorted, logged and stored in our warehousing facilities
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race, creed or any other factor.
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader
- Clients receive a three-day emergency food parcel
- Normally clients can also be 'signposted' to care agencies, advice services and other support agencies in order to seek resolution to their immediate crisis. However, the opportunities to signpost have been reduced by the increase in clients at our busy centres and reduced availability of volunteers following covid.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2022

2.3. Public Benefit Statement

The Trustees confirm that we have complied with our duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

2022 was dominated by two themes: getting closer to normal as the influence of Covid 19 faded and a sharp upturn in demand in the later part of the year.

Unfortunately, the need for Foodbank in our operating region continued to be strong over the past year. We service this need by operating seven distribution centres around Warwick, Leamington Spa, Kenilworth and the surrounding areas.

During the year the operating format of our Kenilworth centre was changed to a delivery model. The number of visitors to our Kenilworth centre had been low and the premises had certain weaknesses. We are encouraged by the results of this change which has resulted in more people being helped.

As financial giving to the Foodbank has remained strong and the demand for our services have remained high the trustees investigated offering advice at foodbank sessions utilising the Trussell Trust Financial Inclusion Programme model. This involved partnering with an advice provider who then makes an adviser available to our clients. This resource is funded by the Foodbank. The trustees decided to allocate a grant of £45,000 received from Warwick District Council to this project. This allocation is reflected in note 9 to the accounts

The alleviation of suffering provided by Foodbank and the compassionate way it is delivered is, in the main, thanks to the many willing and capable volunteers who give so selflessly of their own time. We thank them all for their incredible work. We also again pay credit to the operations team led by our Operations Manager for their enthusiasm, energy and the gracious way in which they deal with clients and volunteers and all the challenges faced in their roles.

We are extremely grateful to all the local people organisations and businesses who continue to be generous in the donation of food and money. During 2022 donations of food grew to keep pace with the higher level of demand. However, in 2023 demand has grown further resulting in us having to purchase certain categories of food that we have run short of. In addition, financial giving has been very strong. This has allowed the foodbank to continue to afford our paid staff.

The hard work of our staff and volunteers was recognised by Matt Western MP through a recent recognition award he presented. Mr Western is one of 2 MPs whose constituencies are partly covered by our operating area.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2022

3.2. Performance

Statistics for 1st January 2022 to 31st December 2022 full year:

Year	2022	2021
Clients fed	7,845 in total	6,743 in total
	2,732 children	2,399 children
	5,113 adults	4,344 adults
Total vouchers fulfilled	3671	3056

The four most common reasons for clients visiting Warwick District Foodbank in 2022:

Reason for visit	% of total share
Low income	60
Debt	8
Benefit delays	8
Benefit changes	6

The age profile of people fed:

Age bracket	Number of clients	%
0-16 years old	2732	35
17-24 years old	720	9
25-64 years old	4175	53
65+ years old	190	2

Status of clients:

Status	% of total share
Single persons	50
Single parent	17
Couple	12
Family	15

Most frequent referring agencies:

Agency	Number of vouchers issued
Warwickshire Local Welfare	952
Helping Hands, (Leamington)	349
Brunswick Healthy Living	301
P3	249
Warwick DC Housing Services	213
Warwick District Foodbank	186
Salvation Army Way Ahead	176

Warwick District Foodbank

Trustees' Report for the year to 31 December 2022

3.3 Financial Performance

The increase in financial support we received during the pandemic has continued. As the pandemic has given way to the "Cost of Living Crisis" more people and organisations have wanted to support the work of the Foodbank than ever before further improving our financial health. In section 3.1 we have explained how we are applying those funds.

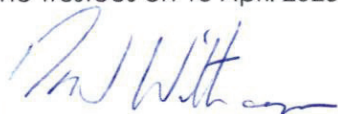
4. Goals and Objectives for 2023

We intend to bring the Financial Inclusion Project to an operating reality during 2023. The delay in reaching that stage has been due to a shortage of suitably qualified advisors. Our partner in this project is Citizens Advice South Warwickshire.

The significant level of new house building to the south of Leamington and Warwick has resulted in a re-evaluation of where our centres are located. As a consequence, we plan to relocate one of them during 2023.

Approved by the Trustees on 13 April 2023 and signed on their behalf by:

David Witham



Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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 Warwick District Foodbank 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 accounting 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.



Michael Fairbotham
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

13 April 2023

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	323,173	2,199	325,372
Investment income – Bank interest		297	-	297
Total income		323,470	2,199	325,669
Expenditure on:				
Charitable activities		(207,941)	(3,751)	(211,692)
Total expenditure		(207,941)	(3,751)	(211,692)
Net movement in funds		115,529	(1,552)	113,977
Reconciliation of funds				
Total funds brought forward		239,642	6,188	245,830
Total funds carried forward	8	355,171	4,636	359,807

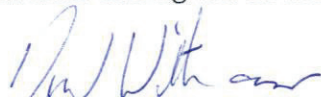
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	242,591	2,399	244,990
Expenditure on:				
Charitable activities		(193,252)	(5,346)	(198,598)
Total expenditure		(193,252)	(5,346)	(198,598)
Net movement in funds		49,339	(2,947)	46,392
Reconciliation of funds				
Total funds brought forward		190,303	9,135	199,438
Total funds carried forward	9	239,642	6,188	245,830

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 9.

Warwick District Foodbank
(Registration number: 1160705)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	77	663
Current assets			
Debtors	7	5,696	5,981
Cash at bank and in hand		355,428	240,874
		361,124	246,855
Creditors: Amounts falling due within one year	8	(1,394)	(1,688)
Net current assets		359,730	245,167
Net assets		359,807	245,830
Funds of the charity:			
Restricted funds		4,836	6,188
Unrestricted income funds			
Unrestricted funds		355,171	239,642
Total funds	9	359,807	245,830

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 13 April 2023 and signed on their behalf by:



Mr David Witham
Chairman

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(ii) Those donated for use by the charity itself, such as when a church donates the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space no value is attributed as there is effectively no cost to the donor.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted Funds	General Fund Designated – Financial inclusion project fund Designated – Warehouse fund
Restricted Funds	Vehicle Running Costs Vehicle Capital

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations, Gifts and Grants	195,892	2,199	198,091	126,157
Gifts in kind - services	1,872	-	1,872	1,872
Gifts in kind – food etc.	125,409	-	125,409	116,961
	323,173	2,199	325,372	244,990

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	46,219	42,013

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2022	2,052	8,148	10,200
Additions	-	-	-
At 31 December 2022	2,052	8,148	10,200
Depreciation			
At 1 January 2022	1,898	7,639	9,537
Charge for the year	77	509	586
At 31 December 2022	1,975	8,148	10,123
Net book value			
At 31 December 2022	77	-	77
At 31 December 2021	154	509	663

7 Debtors

	2022 £	2021 £
Prepayments	2,276	2,561
Other debtors	3,420	3,420
	5,696	5,981

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	300	59
Other taxation and social security	887	1,515
Other creditors	207	114
	1,394	1,688

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2022 £
Unrestricted funds					
General	109,235	323,470	182,956	(45,000)	204,749
Designated – Financial inclusion				45,000	45,000
Designated - Warehouse	130,407		24,985	-	105,422
Total Unrestricted	239,642	323,470	207,941	-	355,171
Restricted funds	6,188	2,199	3,751	-	4,636
Total funds	245,830	325,669	211,692		359,807
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2021 £
Unrestricted funds					
General	190,303	242,591	176,576	(147,083)	109,235
Designated - Warehouse	-		16,676	147,083	130,407
Total Unrestricted	190,303	242,591	193,252	-	239,642
Restricted funds	9,135	2,399	5,346	-	6,188
Total funds	199,438	244,990	198,598		245,830

10 Analysis of net assets between funds

Unrestricted funds					Total funds 2022 £
	General £	Designated £	Total £	Restricted funds £	
Tangible fixed assets	77	-	77	-	77
Current assets	206,066	150,422	356,488	4,636	361,124
Current liabilities	(1,394)	-	(1,394)		(1,394)
Total net assets	204,749	150,422	355,171	4,636	359,807
Unrestricted funds					Total funds 2021 £
	General £	Designated £	Total £	Restricted funds £	
Tangible fixed assets	154	-	154	509	663
Current assets	110,769	130,407	241,176	5,679	246,855
Current liabilities	(1,688)	-	(1,688)		(1,688)
Total net assets	109,235	130,407	239,642	6,188	245,830

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2022

11 Analysis of net liquid funds

	At 1 January 2022 £	Cash flow £	At 31 December 2022 £
Cash at bank and in hand	240,874	114,554	355,428
Net liquid funds	240,874	114,554	355,428

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	204,456	36,418	240,874
Net liquid funds	204,456	36,418	240,874

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Michael Fairbotham
Independent Examiner
11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

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Warwick District Foodbank

Reference and Administrative Details

Chairman

David Witham

Other Trustees

Anthony Manning

John Skillicorn

Maxine Rai

Brian Cooper

Peter Davis

Mary Briggs

Other Officers

John Holmes - Treasurer

Principal Office

Unit 8 Trident Business Centre
Trident Park
Poseidon Way
Warwick
Warwickshire
CV34 6SW

Charity Registration Number

1160705

Bankers

CAF Bank Limited
25, Kings Hill Avenue,
Kings Hill,
West Malling,
KENT
ME19 4JQ

Independent Examiner

Michael Fairbotham-AIMS Accountant
Independent Examiner
11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2021

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705.

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. The duty of members of the Board is as follows:

(a) to exercise his or her powers and to perform his or her functions as a trustee of the charity in the way he or she decides in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

(i) any special knowledge or experience that he or she has or holds himself or herself out as having; and

(ii) if he or she acts as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the members of the charity, one-third of the trustees shall retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees met on 8 occasions during the course of 2021 to review performance and monitor the organisation's progress in meeting objectives. At these meetings the Operations Manager presented a report detailing the food collected, food distributed, vouchers issued, signposting and other ad hoc issues for monitoring. The Treasurer also presented a set of financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust, a charity based in Salisbury. The Trussell Trust runs the only national network of foodbanks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell Trust's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2021

1.4. Management of Risk

The Trustees have adopted a broad range of policy documents that are intended to manage and minimise risk. The policies include Health & Safety, Safeguarding Trust, Lone Workers and Working with Vulnerable Persons and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees and updated or amended where appropriate.

The Trustees, Operations Manager, Warehouse Coordinator, Session Leaders and Volunteers are all regularly offered training sessions covering differing aspects of running a foodbank. Recently training was provided relating to "signposting", the process by which we ensure that clients receive assistance in resolving their crisis.

As Warwick District Foodbank is affiliated to the Trussell Trust, part of the condition of affiliation is a regular quality assurance inspection to ensure that we comply with Trussell Trust policies, procedures and best practice. Quality assurance inspections are undertaken regularly to ensure compliance to both Trussell Trust parameters and all legislative frameworks applicable.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- b) Such other means, including but not limited to the provision of support or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals
- Food is weighed, sorted, logged and stored in our warehousing facilities
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race or creed
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader
- Clients receive a three-day emergency food parcel
- Normally clients can also be 'signposted' to care agencies, advice services and other support agencies in order to seek resolution to their immediate crisis. However, the covid crisis has restricted this.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2021

2.3. Public Benefit Statement

The Trustees confirm that we have complied with our duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

2021 was dominated by two events: the continuation of the Covid 19 pandemic and our move to the new warehouse.

The Foodbank had received an unprecedented level of financial giving during 2020. Income continued at a healthy level into 2021. In addition, warehousing had long been an operational issue. We had been using space at All Saints Emscote as our principal warehouse and space at Baxi in Warwick as our backup warehouse with lots of movement between the two.

The trustees came to the view that in the light of the exceptional 2020 income the Foodbank could commit to leasing a commercial warehouse on a 5 year lease. We are extremely grateful to our staff and volunteers who assisted with the transition. It was a monumental task against a background of continued public health restrictions. We are also grateful to Wright Hassell, a local firm of solicitors, who donated their services in connection with the legal work. We continue to use All Saints Emscote as our back up warehouse.

The trustees resolved to set aside money in the Foodbank's financial statements as a designated fund sufficient to cover the anticipated cost of the warehouse over the period of the lease. This can be seen in note 9 to the financial statements. The anticipated full cost over the period of the lease is £147,083.

Unfortunately, the need for Foodbank in our operating region continued to be strong over the past year. We service this need by operating seven distribution centres around Warwick, Leamington Spa, Kenilworth and the surrounding areas.

The alleviation of suffering provided by Foodbank and the compassionate way it is delivered is in the main thanks to the many willing and capable volunteers who give so selflessly of their own time. We thank them all for their incredible work. We also again pay credit to the operations team led by our Operations Manager for their enthusiasm, energy and the gracious way in which they deal with clients and volunteers.

We are extremely grateful to all the local people organisations and businesses who continue to be generous in the donation of food and money. They have responded wonderfully to the current pandemic. Donations of food have grown to keep pace with the higher level of demand. In addition, financial giving has been very strong. This has allowed the foodbank to afford the increase in hours of our paid staff that has arisen as a result of our revised operating methods and higher demand during the pandemic. Many of our volunteers had to temporarily withdraw as they were in vulnerable age or health groups. As a result of that and the suspension of signposting, smaller teams have been on site for longer periods to run foodbank sessions of the same length.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2021

3.2. Performance

Statistics for 1st January 2021 to 31st December 2021 full year:

Year	2021	2020
Clients fed	6,743 in total	
	2,399 children	
	4,344 adults	
Total food distributed	66,067 Kg	
Total vouchers fulfilled	3056	

The four most common reasons for clients visiting Warwick District Foodbank in 2021:

Reason for visit	% of total share
Low income	55
Debt	10
Benefit changes	9
Benefit delays	8

The age profile of clients:

Age bracket	Number of clients	%
0-16 years old	2401	36
17-24 years old	530	8
25-64 years old	3659	54
65+ years old	134	2

Status of clients:

Status	% of total share
Single persons	50
Single parent	15
Couple	11
Family	19

Most frequent referring agencies:

Agency	Number of vouchers issued
Warwickshire Local Welfare	855
Helping Hands, (Leamington)	226
Warwick District Foodbank	174
P3	160
Brunswick Healthy Living	155
Warwick DC Housing Services	111
Salvation Army Way Ahead	101

Warwick District Foodbank

Trustees' Report for the year to 31 December 2021

3.3 Financial Performance

Last year we reported that, in the light of Covid, more people and organisations had wanted to support the work of the Foodbank than ever before which had resulted in a significant change in our financial health. In section 3.1 we have explained how we are applying those funds.

Even with the increased costs associated with having our own warehouse the Foodbank is still achieved a surplus in 2021.

4. Goals and Objectives for 2022

One area of our work that had to be suspended owing to Covid was signposting. This is where we speak to clients attending sessions to establish whether they are receiving assistance in resolving their crisis. If they need additional assistance, we refer them on to agencies who can help them.

Such conversations were suspended to minimise the risk of virus transmission and also because of reduced volunteer numbers as older people were not able to volunteer.

We recognise the importance of signposting and are investigating ways of engaging outside assistance to boost this activity.

Approved by the Trustees on 7 April 2022 and signed on their behalf by:

David Witham

Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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 Warwick District Foodbank 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 accounting 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.

Michael Fairbotham
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

7 April 2022

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		242,591	2,399	244,990
Expenditure on:				
Charitable activities		(193,252)	(5,346)	(198,598)
Total expenditure		(193,252)	(5,346)	(198,598)
Net movement in funds		49,339	(2,947)	46,392
Reconciliation of funds				
Total funds brought forward		190,303	9,135	199,438
Total funds carried forward	8	239,642	6,188	245,830

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		343,132	5,902	349,034
Expenditure on:				
Charitable activities		(169,582)	(3,259)	(172,841)
Total expenditure		(169,582)	(3,259)	(172,841)
Net movement in funds		173,550	2,643	176,193
Reconciliation of funds				
Total funds brought forward		16,753	6,492	23,245
Total funds carried forward	9	190,303	9,135	199,438

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 9.

Warwick District Foodbank
(Registration number: 1160705)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	663	2,643
Current assets			
Debtors	7	5,981	294
Cash at bank and in hand		240,874	204,456
		246,855	204,750
Creditors: Amounts falling due within one year	8	(1,688)	(7,955)
Net current assets		245,167	196,795
Net assets		245,830	199,438
Funds of the charity:			
Restricted funds		6,188	9,135
Unrestricted income funds			
Unrestricted funds		239,642	190,303
Total funds	9	245,830	199,438

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 7 April 2021 and signed on their behalf by:

Mr David Witham
Chairman

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(ii) Those donated for use by the charity itself, such as when a church donates the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space it is no value is attributed as there is effectively no cost to the donor.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted Funds	General Fund Designated – Warehouse fund
Restricted Funds	Vehicle Running Costs Vehicle Capital Food Fund Asda Fund

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations, Gifts and Grants	123,758	2,399	126,157	234,233
Gifts in kind - services	1,872	-	1,872	1,872
Gifts in kind – food etc.	116,961	-	116,961	112,929
	242,591	2,399	244,990	349,034

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	42,013	41,039

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	2	2

No employee received emoluments of more than £60,000 during the year

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2021	1,822	8,148	9,970
Additions	230	-	230
At 31 December 2021	2,052	8,148	10,200
Depreciation			
At 1 January 2021	1,725	5,602	7,327
Charge for the year	173	2,037	2,210
At 31 December 2021	1,898	7,639	9,537
Net book value			
At 31 December 2021	154	509	663
At 31 December 2020			
	97	2,546	2,643

7 Debtors

	2021 £	2020 £
Prepayments	2,561	294
Other debtors	3,420	-
	5,981	294

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	59	70
Other taxation and social security	1515	1,126
Other creditors	114	123
Deferred grants	-	6,636
	1,688	7,955

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2021 £
Unrestricted funds					
General	190,303	242,591	176,576	(147,083)	109,235
Designated - Warehouse	-		16,676	147,083	130,407
Total Unrestricted	190,303	242,591	193,252	-	239,642
Restricted funds	9,135	2,399	5,346	-	6,188
Total funds	199,438	244,990	198,598		245,830
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2020 £
Unrestricted funds					
General	16,753	343,132	169,582	-	190,303
Restricted funds	6,492	5,902	3,259	-	9,135
Total funds	23,245	349,034	172,841	-	199,438

10 Analysis of net assets between funds

Unrestricted funds					Total funds 2021 £
	General £	Designated £	Total £	Restricted funds £	
Tangible fixed assets	154	-	154	509	663
Current assets	110,769	130,407	241,176	5,679	246,855
Current liabilities	(1,688)	-	(1,688)		(1,688)
Total net assets	109,235	130,407	239,642	6,188	245,830
Unrestricted funds					Total funds 2020 £
	General £			Restricted funds £	
Tangible fixed assets	97			2,546	2,643
Current assets			198,161	6,589	204,750
Current liabilities			(7,955)	-	(7,955)
Total net assets			190,303	9,135	199,438

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Analysis of net liquid funds

	At 1 January 2021 £	Cash flow £	At 31 December 2021 £
Cash at bank and in hand	204,456	36,418	240,874
Net liquid funds	204,456	36,418	240,874

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	19,439	185,017	204,456
Net liquid funds	19,439	185,017	204,456

Accounts

Charity registration number: 1160705

Warwick District Foodbank

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Michael Fairbotham-AIMS Accountant
Independent Examiner
11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

Warwick District Foodbank

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Warwick District Foodbank

Reference and Administrative Details

Chairman

David Witham

Other Trustees

Paul Clarke (retired 26 March 2020)

Jan Furlong (retired 20 August 2020)

Anthony Manning

John Skillicorn

Helen Toner (retired 7 June 2020)

Maxine Rai

Brian Cooper (appointed 27 March 2020)

Peter Davis (appointed 20 August 2020)

Mary Briggs (appointed 19 November 2020)

Other Officers

John Holmes - Treasurer

Principal Office

St Mary's Church

St Mary's road

Leamington Spa

Warwickshire

CV31 1JW

Charity Registration Number

1160705

Bankers

CAF Bank Limited

25, Kings Hill Avenue,

Kings Hill,

West Malling,

KENT

ME19 4JQ

Independent Examiner

Michael Fairbotham-AIMS Accountant

Independent Examiner

11, Simpkins Close

Weston under Wetherley

Royal Leamington Spa,

Warwickshire.

CV33 9GE

Warwick District Foodbank

Trustees' Report for the year to 31 December 2020

1. Structure, Governance and Management

1.1. Governing Document

Warwick District Foodbank is a Charitable Incorporated Organisation (CIO). The trustees adopted a constitution on 1st March 2015 in accordance with the 'foundation model' published by the Charity Commission. The Warwick District Foodbank was established for charitable purposes for the public benefit and entered onto the Register of charities on 2nd March 2015 with the Registered charity Number 1160705.

1.2. Trustee Selection and Management

Warwick District Foodbank is managed by a Board of Trustees selected due to their broad range of relevant skills and strong endorsement of the organisation's objectives. The duty of members of the Board is as follows:

(a) to exercise his or her powers and to perform his or her functions as a trustee of the charity in the way he or she decides in good faith would be most likely to further the purposes of the charity; and

(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

(i) any special knowledge or experience that he or she has or holds himself or herself out as having; and

(ii) if he or she acts as a Trustee of the charity in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

At the Annual General Meeting (AGM) of the members of the charity, one-third of the trustees shall retire from office. The vacancies so arising may be filled by the decision of the members at the AGM.

The Trustees met on 9 occasions during the course of 2020 to review performance and monitor the organisation's progress in meeting objectives. At these meetings the Operations Manager presented a report detailing the food collected, food distributed, vouchers issued, signposting and other ad hoc issues for monitoring. The Treasurer also presented a set of financial statements for each relevant period to ensure budgets and forecasts were understood and adhered to.

1.3. Related Organisations

Warwick District Foodbank is affiliated to the Trussell Trust, a charity based in Salisbury. The Trussell Trust runs the only national network of foodbanks, giving emergency food and support to people in crisis across the UK. Warwick District Foodbank is proud to be part of Trussell Trust's network.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2020

1.4. Management of Risk

The Trustees have adopted a broad range of policy documents that are intended to manage and minimise risk. The policies include Health & Safety, Safeguarding Trust, Lone Workers and Working with Vulnerable Persons and Data Protection amongst others. The policies are reviewed annually by the Board of Trustees and updated or amended where appropriate.

The Trustees, Operations Manager, Warehouse Coordinator, Session Leaders and Volunteers are all regularly offered training sessions covering differing aspects of running a foodbank. Recently training was provided relating to "signposting", the process by which we ensure that clients receive assistance in resolving their crisis.

As Warwick District Foodbank is affiliated to the Trussell Trust, part of the condition of affiliation is a regular quality assurance inspection to ensure that we comply with Trussell Trust policies, procedures and best practice. Quality assurance inspections are undertaken regularly to ensure compliance to both Trussell Trust parameters and all legislative frameworks applicable.

2. Objectives and Activities

2.1. Charitable objectives

To relieve persons in Warwick, Leamington Spa, Kenilworth and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- b) Such other means, including but not limited to the provision of support or signposting to relevant information and other advisory services and to provide such services with a Christian ethos, supported by churches in Warwick, Leamington Spa, Kenilworth and the surrounding area.

2.2. Activities

- Non-perishable in-date food is donated in supermarket collection boxes and through schools, churches, businesses and individuals
- Food is weighed, sorted, logged and stored in our warehousing facilities
- Frontline professionals (partner agencies) identify people in need (our clients) and issue a unique voucher. Anyone in need can be referred, regardless of race or creed
- Clients present their voucher at one of our distribution centres while meeting with a trained volunteer or session leader
- Clients receive a three-day emergency food parcel
- Normally clients can also be 'signposted' to care agencies, advice services and other support agencies in order to seek resolution to their immediate crisis. However, the covid crisis has restricted this.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2020

2.3. Public Benefit Statement

The Trustees confirm that we have complied with our duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising our powers and duties.

3. Achievements and Performance

3.1. Summary and Achievements

Unfortunately, the need for Foodbank in our operating region continued to be strong over the past year. We service this need by operating seven distribution centres around Warwick, Leamington Spa, Kenilworth and the surrounding areas. These are underpinned by two small warehousing facilities. The total number of clients served in 2020 was 6,932. In common with other foodbanks we experienced a significant demand increase as a result of the Covid 19 crisis.

The alleviation of suffering provided by Foodbank and the compassionate way it is delivered is in the main thanks to the many willing and capable volunteers who give so selflessly of their own time. We thank them all for their incredible work. We also again pay credit to the operations team led by our Operations Manager for their enthusiasm, energy and the gracious way in which they deal with clients and volunteers.

We are extremely grateful to all the local people organisations and businesses who continue to be generous in the donation of food and money. They have responded wonderfully to the current pandemic. Donations of food have grown to keep pace with the higher level of demand. In addition, financial giving has been very strong. This has allowed the foodbank to afford the increase in hours of our paid staff that has arisen as a result of our revised operating methods and higher demand during the pandemic. Many of our volunteers had to temporarily withdraw as they were in vulnerable age or health groups. As a result of that and the suspension of signposting, smaller teams have been on site for longer periods to run foodbank sessions of the same length.

Against this background we have had a number of storage problems. The increased financial giving has enabled us think beyond the constraints of free storage and consider centralising our storage in a suitable modern warehouse. At the time of writing this report we are concluding the legal processes involved in leasing such a warehouse.

Warwick District Foodbank

Trustees' Report for the year to 31 December 2020

3.2. Performance

Statistics for 1st January 2020 to 31st December 2020 full year:

Clients fed in 2020	6,932 in total
	2,352 children
	4,580 adults
Total food distributed	66,067 Kg
Total vouchers fulfilled	3,227

The four most common reasons for clients visiting Warwick District Foodbank in 2020:

Reason for visit	% of total share
Low income	56
Benefit delays	10
Benefit changes	8
Debt	8

The age profile of clients:

Age bracket	Number of clients	%
0-16 years old	2,352	34.3
17-24 years old	526	7.7
25-64 years old	3,847	56.2
65+ years old	126	1.8

Status of clients:

Status	% of total share
Single persons	53
Single parent	18
Couple	12
Family	17

Most frequent referring agencies:

Agency	Number of vouchers issued
Warwick District Foodbank	321
P3	240
Salvation Army (W.A.P.)	165
Helping Hands, (Leamington)	151
Change Grow Live Ltd.	146
Warwickshire Local Welfare	143
Citizens Advice	134

Warwick District Foodbank

Trustees' Report for the year to 31 December 2020

3.3 Financial Performance

The efforts of our operations manager followed by the covid pandemic have transformed the charity's finances. In past years we have had to use this report to draw your attention to how tight the foodbank's finances have been. 2020 totally changed that. Many more people and organisations have wanted to support those who are helping people in need.

As stated earlier the improved finances have enabled us to take on the financial commitment of a leased warehouse.

4. Goals and Objectives for 2021

At the time of writing this report we are still in the Coronavirus crisis that has engulfed our country and much of the world. Consequently, the objectives we set previously have had to be diverted from.

The main objective for 2021 is the centralisation of food storage at a new warehouse site.

In addition, we aim to reintroduce sign posting once conditions allow.

Approved by the Trustees on 15 April 2021 and signed on their behalf by:

David Witham

Chair of the Board of Trustees

Warwick District Foodbank

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Warwick District Foodbank

Independent Examiner's Report to the trustees of Warwick District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warwick District Foodbank 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 Warwick District Foodbank's accounts carried out under section 145 of the 2011 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 Warwick District Foodbank 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 accounting 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.

Michael Fairbotham
Independent Examiner

11, Simpkins Close
Weston under Wetherley
Royal Leamington Spa,
Warwickshire.
CV33 9GE

15 April 2021

Warwick District Foodbank

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		343,132	5,902	349,034
Expenditure on:				
Charitable activities		(169,582)	(3,259)	(172,841)
Total expenditure		(169,582)	(3,259)	(172,841)
Net movement in funds		173,550	2,643	176,193
Reconciliation of funds				
Total funds brought forward		16,753	6,492	23,245
Total funds carried forward	8	190,303	9,135	199,438
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		136,480	2,364	138,844
Expenditure on:				
Charitable activities		(135,578)	(3,916)	(139,494)
Total expenditure		(135,578)	(3,916)	(139,494)
Net movement in funds		902	(1,552)	(650)
Reconciliation of funds				
Total funds brought forward		15,851	8,044	23,895
Total funds carried forward	8	16,753	6,492	23,245

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 8.

Warwick District Foodbank
(Registration number: 1160705)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	5	2,643	4,847
Current assets			
Debtors	6	294	-
Cash at bank and in hand		204,456	19,439
		<u>204,750</u>	<u>19,439</u>
Creditors: Amounts falling due within one year	7	<u>(7,955)</u>	<u>(1,041)</u>
Net current assets		<u>196,795</u>	<u>18,398</u>
Net assets		<u>199,438</u>	<u>23,245</u>
Funds of the charity:			
Restricted funds		9,135	6,492
Unrestricted income funds			
Unrestricted funds		<u>190,303</u>	<u>16,753</u>
Total funds	8	<u>199,438</u>	<u>23,245</u>

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 15 April 2021 and signed on their behalf by:

Mr David Witham
Chairman

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Warwick District Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for onward transmission to beneficiaries, such as food and similar items, are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

(ii) Those donated for use by the charity itself, such as when a church donates the time of an employed lay worker to act as a session leader, are included when receivable. They are valued at the amount the charity would have had to pay to acquire them. Where a donor provides otherwise redundant storage space it is no value is attributed as there is effectively no cost to the donor.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	33.33% straight line
Office Equipment	20.00% straight line
Motor Vehicles	25.00% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted Funds	General Fund
Restricted Funds	Vehicle Running Costs
	Vehicle Capital
	Food Fund
	Asda Fund

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	172,068	2,874	174,942	47,037
Grants	56,263	3,028	59,291	-
Gifts in kind - services	1,872	-	1,872	1,872
Gifts in kind – food etc.	112,929	-	112,929	89,935
	343,132	5,902	349,034	138,844

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

4 Taxation

The charity is a registered charity and is therefore exempt from taxation.

5 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2020	1,822	8,148	9,970
At 31 December 2020	1,822	8,148	9,970
Depreciation			
At 1 January 2020	1,558	3,565	5,123
Charge for the year	167	2,037	2,204
At 31 December 2020	1,725	5,602	7,327
Net book value			
At 31 December 2020	97	2,546	2,643
At 31 December 2019	264	6,620	6,884

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Debtors

	2020 £	2019 £
Prepayments	294	-

7 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	70	323
Other taxation and social security	1,126	610
Other creditors	123	108
Deferred grants	6,636	-
	7,955	1,041

8 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	16,753	343,132	169,582	190,303
Restricted funds	6,492	5,902	3,259	9,135
Total funds	23,245	349,034	172,841	199,438
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	15,851	136,480	135,578	16,753
Restricted funds	8,044	2,364	3,916	6,492
Total funds	23,895	138,844	139,494	23,245

Warwick District Foodbank

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	97	2,546	2,643
Current assets	198,161	6,589	204,750
Current liabilities	(7,955)	-	(7,955)
Total net assets	190,303	9,135	199,438

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	264	4,583	4,847
Current assets	17,530	1,909	19,439
Current liabilities	(1,041)	-	(1,041)
Total net assets	16,753	6,492	23,245

10 Analysis of net liquid funds

	At 1 January 2020	Cash flow	At 31 December 2020
	£	£	£
Cash at bank and in hand	19,439	185,017	204,456
Net liquid funds	19,439	185,017	204,456

	At 1 January 2019	Cash flow	At 31 December 2019
	£	£	£
Cash at bank and in hand	18,525	914	19,439
Net liquid funds	18,525	914	19,439

