

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,
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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
	General	Designated	Total	funds £	2023
	£	£	£		£
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
	General	Designated	Total	funds	2022
	£	£	£	£	£
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