

LEEDS NORTH AND WEST FOODBANK

England & Wales · Charity number 1162983

Details

Status Registered

Legal form CIO

Company number [CE004245](#)

Registered 2015-08-04

Register [View on the Charity Commission register](#)

Contact

Address Unit 3.3
Flexspace
Burley Hill
Leeds
West Yorkshire
LS4 2PU

Phone 07872608296

Email trustees@leedsnorthandwest.foodbank.org.uk

Website <http://leedsnorthandwest.foodbank.org.uk>

Activities

Objects: INSPIRED BY JESUS' TEACHINGS, WE SEEK TO RELIEVE PERSONS IN NORTHERN AND WESTERN DISTRICTS OF OUR CITY OF LEEDS (YORKSHIRE), AND IT'S 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 OR OTHER ADVISORY SERVICES

Activities: LEEDS N&W FOODBANK RELIEVES POVERTY, IN PARTICULAR HUNGER, BUT IS ALSO BENEFICIAL IN HELPING TO PREVENT HOUSING LOSS, MENTAL HEALTH PROBLEMS, FAMILY BREAKDOWN, CRIME AND OTHER PROBLEMS RELATED TO POVERTY. WE PROVIDE FOOD AND OTHER ESSENTIAL ITEMS SUCH AS TOILETRIES , TO THOSE WHO FIND THEMSELVES IN A CRISIS. WE PROVIDE FOOD SUFFICIENT FOR 10 MEALS TO HELP PEOPLE THROUGH THEIR IMMEDIATE CRISIS.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£749,103	£939,212	£239,647	7
2024-06-30	£601,792	£664,303	£429,756	6
2023-06-30	£604,801	£576,291	£492,267	5
2022-06-30	£382,194	£348,642	-	-
2021-06-30	£602,957	£344,806	£430,205	7

Trustees

Name	Role	Appointed
PAUL MASLIN	Chair	2015-08-04
Brenda Leach		2018-04-18
Ellen Fogden		2024-08-22
Olivia Perkin		2026-04-13
Richard Johnson Kenne		2025-03-12
Thomas Murphy Beard		2022-07-14

LEEDS NORTH AND WEST FOODBANK

England & Wales - Charity number 1162983

Accounts



Leeds North & West

Foodbank

Together with Trussell

Annual Report and Financial Statements 2024 – 2025

The Trustees at Leeds North & West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible.

The report covers the period 1st July 2024 to 30th June 2025

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Reference & Administrative information

The trustees present their report and the financial statements of the Charitable Incorporated Organisation for the year ended 30th June 2025. The trustees have adopted the provisions of accounting and reporting by Charities: Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS102 – effective 1st January 2019) (Charities SORP (FRS102)) and the Charities Act 2011.

The trustees who served during the period and up to the date of this report are identified below.

Registered Charity name: Leeds North and West Foodbank

Charity registration number: 1162983

Registered Office: Unit 3.3 Flexspace
Burley Hill
Leeds LS4 2PU

Trustees: Micheal Gough (Chairperson)
Julie Brownrigg (resigned June 2025)
Ellen Fogden
Richard Johnson Keene (appointed March 2025)
Brenda Leach
Paul Maslin
Tom Murphy Beard

Independent Examiner: D P Bohorun FCCA FCMI
Bohorun & Co Ltd t/a Bohoruns
6 Howley Park Business Village
Pullan Way, Leeds LS27 0BZ

Bankers: Unity Trust Bank
9 Brindley Place
Birmingham B1 2HB

Virgin Money
10 Austhorpe Road
Crossgates, Leeds LS15 8DL

Objectives and Activities: The charity's objectives and principal activities are the prevention or relief of poverty in the northern and western districts of Leeds and its surrounding areas, in such ways as the trustees from time to time think fit, in particular, but not exclusively by:

- 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, and
- such other means, including (but not limited) to the provision of support and signposting to relevant information or other advisory services

Leeds North & West Foodbank worked towards the achievement of its charitable objectives by focusing on the following activities during the report period.

Emergency food provision (relief) – Leeds North & West Foodbank has worked to provide relief to individuals or families in crisis through the provision of emergency food supplies. We also shared food with other Food Banks and similar charities so that we can balance stocks and make use of excess donated supplies.

Signposting (relief and/or prevention) – the Foodbank has worked to provide practical, mental, and spiritual support either directly or through referral to approved partner agencies, to enable individuals and families to avoid future crises.

Raising awareness (prevention) – we have worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Reports have also been supplied to the Food Aid Network supplying facts and information on the level of need in the city and the impact of food poverty on individuals and families.

Elimination of the need for food banks (prevention) - the Trustees have long recognised that work needed to be done to achieve the desire to end the need for food banks. During this reporting year, it has continued to develop significant initiatives under the auspices of the Pathfinder programme together with Trussell. The pathfinder programme ended in May 2025 and is currently being evaluated by Trussell to review its impact across the foodbank areas involved.

At Leeds North and West Foodbank, we believe in ***Fairness, Compassion, and Dignity***. We believe everyone should be able to afford the essentials in life, including food, and we want to see a future where no one needs to use a food bank.

Throughout the period of this report, we continued to work alongside Trussell in three ways to achieve this:

Changing Communities - working to reduce the need for our services, helping people to access targeted support that means they are less likely to need food banks.

Changing Policy - working alongside Trussell and partners to provide stronger evidence of the drivers of food bank use and pushing for positive solutions that will ensure people have enough money for the essentials making it less likely they will need a food bank again.

Changing Minds - increasing levels of understanding and empathy amongst people in our local communities, to build a movement that is willing to take action to create a just and compassionate society without the need for food banks.

Charitable Activities

Leeds North & West Foodbank is a part of the Trussell network of 450+ Foodbanks in the UK. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives. The Foodbank is aware that a crisis may come in many forms, including (but not limited to) redundancy, revocation of benefits, ill-health, family break up, unexpected large bills and loss of free meals during school holidays. The Foodbank regularly meets the needs of such individuals. Anyone in need in Leeds northern & western communities is welcome to receive food packages, regardless of their faith or creed. Individuals, churches, schools, and other interested organisations donate money and non-perishable food to the Foodbank. The food is then stored in the warehouse.

The Foodbank works in partnership with local care agencies, charities and other organisations which include (but is not limited to) general practitioners, health visitors, the Citizen's Advice Bureau, church ministers, community workers, schools, social workers, and children's centres. Individuals involved in these agencies are able to identify vulnerable families or individuals facing short term crises who need immediate assistance. The local care agencies will identify people who are in need of the Foodbank's help. This will come following contact with these individuals where time has been taken to understand their personal circumstances and needs. Where an individual is identified as requiring the Foodbank's assistance, they are issued with an e-voucher. These are usually given where there is no other option available to the individual at that time. This entitles them to enough nutritionally balanced food for three days for themselves and their family (if applicable).

There are currently **284** referral agencies in the area who issue these vouchers. The vouchers can be redeemed at the seven distribution centres, or in special circumstances by home delivery if the client is elderly, housebound or sick. The voucher identifies the type of crisis which that individual is experiencing. As the individual waits for their food package to be prepared, complimentary refreshments are provided. Foodbank volunteers are available to talk to at this time, and where appropriate, the volunteers help the individuals to identify whether they would benefit from an appointment with one of our Advice Workers.

The Foodbank volunteers come from the local churches and communities. They assist in running the seven food bank centres by packing and distributing food, and also by offering support whilst the food packages are prepared. There are other care agencies which could assist individuals during their short-term time of crisis, and the Foodbank is able to help in identifying these. Many of the volunteers act as Foodbank ambassadors within their local church, work, and community to encourage people to make regular and reliable donations to maintain a balanced stock of food within the Foodbank. Once at a foodbank centre, food bank vouchers are redeemed for three days of food which includes enough food for ten meals for each member of the family of nonperishable items of food along with fresh fruit, vegetables, eggs, and bread when available. We also provide toiletries, nappies and pet food as required and when available to us. We work hard to provide a wide range of food parcels which cater for speciality diets, such as Vegan, Vegetarian, Halal, Gluten-free.

Leeds North & West Foodbank collates data from across its operation primarily using the Trussell data information system. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance. The Foodbank is an established and effective well supported food bank, having a good public image. It enjoys a good relationship with Trussell with which it has a high reputation. This is reflected in the variety of individuals and organisations which support it by donating food and funds.

Overview and Key Statistics:

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure that our aim, objectives, and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

In the reporting year Leeds North and West Foodbank supported **18,079** clients of which **11,867** were adults and **6,211** children. The West wards of the city saw the most referrals with **10,314** people being supported. Analysis of vouchers issued showed that in the reporting year people who have needed to turn to a food bank have most commonly been referred because their income is insufficient - leaving them unable to afford the cost of essentials with over **79%** of people who have been referred living on benefits alone, with no other income.

21% of our food parcels were delivered directly to client’s homes by our volunteer drivers.

Some **219** people have volunteered at the Foodbank during the year with new volunteers joining on a regular basis. Volunteer turnover is low; volunteers clearly enjoy the work they do and have a good camaraderie between them. The trustees express their heartfelt thanks to the volunteers, without whom the Foodbank could not operate.

Food donations continue to be generous albeit dropping compared to previous years; **43.49%** of the stock was purchased; this was required to allow the Foodbank to meet the increased need for emergency food parcels and a reduction in both food and monetary donations. In the previous reporting year, we only needed to purchase **25.53%** of our stock. In total the Foodbank distributed **155,728.94 Kg** of food (130,312.37kg in FY 23/24) to local people in crisis during the reporting period. Food donated was totalled **74,072.68kg** (a significant drop from 123,755.83kg in FY 23/24).

Groups donating food	Percentage of stock
Other Trussell Food banks	1.72%
Other charities	0.26%
Church donations	3.64%
Community groups	4.74%
Corporate teams	3.44%
Schools, Colleges & Universities	3.51%
Individuals either directly or at supermarket collections	30.11%

Structure, governance and management: The charity became a CIO on 27th July 2015 and registered on 4th August 2015. The charity is governed by its constitution filed with the Charity's Commission for England & Wales. The trustees who served during the year and up to the date of signature of the financial statements are given on page 2 of this report. Trustees are appointed in accordance with the governing document of the charity. None of the Trustees has any beneficial interest in the charity. All trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects. An appropriate Financial Control Policy is in place and is reviewed regularly by the trustees, as are policies on Safeguarding; Health and Safety; Handling Complaints; Grievance; Capability; Disciplinary and Dismissal; Whistleblowing; Harassment and Bullying; Risk; Data Protection; Data Privacy and GDPR; and social media. The trustees are all signed up to the Code of Conduct for Trustees.

Risk Management: The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to centres and the warehouse. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Financial Review: Leeds North and West Foodbank has continued to see its financial needs met this reporting year and it is important to acknowledge our immense gratitude to all our donors, both individual and corporate. However, funds have decreased because of increased spending on food to meet the need despite income coming from generous donations by our supporters and successful grant bids. During 2024-2025 our governance costs, including professional fees to ICO, our HR partners (Howarths) and the independent examination of our accounts amounted to **£2,575**. Trustees did not receive any remuneration, payments, or benefits from the charity, other than legitimate trustee expenses.

Principal Funding Sources: The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses. In addition, we have secured grant funding from Trussell to fund the financial inclusion project until March 2026.

Investment Policy: Given the current level of reserves, the trustees feel that it is not possible to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the Trustees.

Reserves Policy: The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 3 months of the unrestricted expenditure not including food donations. The reserves are needed to meet the working capital requirements of the charity, and the trustees are confident that at this level they would be able to continue the current activities of the charity over at least the next 12 months.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

Law applicable to charities in England and Wales 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 the income and expenditure 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 accounting estimates that are reasonable and prudent.
- State whether applicable Accounting Standards and Statements of Recommended Practice 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations and the provisions of the trust deed. 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' annual report was approved on Nov 20, 2025..... and signed on behalf of the board of trustees by:



Michael Gough
Chairperson

**Leeds North and West Foodbank
Independent Examiner's Report to the Trustees of Leeds North and West Foodbank
Year ended 30 June 2025**

I report to the trustees on my examination of the financial statements of Leeds North and West Foodbank ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 the charity'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 member of the Association of Chartered Certified Accountants, 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 the charity as required by section 130 of the Act;
or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



[Prakash Bohorun \(Nov 21, 2025 05:04:08 GMT+5.5\)](#)

D P Bohorun FCCA FCMI
Independent Examiner

6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Nov 21, 2025
.....

**Leeds North and West Foodbank
Statement of Financial Activities
Year ended 30 June 2025**

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and Endowments					
Donations and legacies	4	163,051	358,187	521,238	387,199
Charitable activities	5	226,504	0	226,504	214,033
Other Income	6	1,361	0	1,361	560
Total Income		<u>390,916</u>	<u>358,187</u>	<u>749,103</u>	<u>601,792</u>
Expenditure					
Expenditure on charitable activities	7,8	572,259	366,953	939,212	664,303
Total expenditure		<u>572,259</u>	<u>366,953</u>	<u>939,212</u>	<u>664,303</u>
Net (expenditure)/income		<u>(181,343)</u>	<u>(8,766)</u>	<u>(190,109)</u>	<u>(62,511)</u>
Transfers between funds		0	0	0	0
Net movements in funds		<u>(181,343)</u>	<u>(8,766)</u>	<u>(190,109)</u>	<u>(62,511)</u>
Reconciliation of funds					
Total funds brought forward		371,296	58,460	429,756	492,267
Total funds carried forward		<u>189,953</u>	<u>49,694</u>	<u>239,647</u>	<u>429,756</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Leeds North and West Foodbank
Statement of Financial Position
Year ended 30 June 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	14	33,416	16,107
Current Assets			
Debtors	15	8,904	6,416
Cash at bank and in hand		<u>307,808</u>	<u>605,984</u>
		316,712	612,400
Creditors: amounts falling due within one year	16,17	<u>110,481</u>	<u>198,751</u>
Net current assets		<u>206,231</u>	<u>413,649</u>
Total assets less current liabilities		<u>239,647</u>	<u>429,756</u>
Net assets		<u>239,647</u>	<u>429,756</u>
Funds of the charity			
Restricted funds		49,694	58,460
Unrestricted funds		189,953	371,296
Total charity funds	18	<u>239,647</u>	<u>429,756</u>

These financial statements were approved by the board of trustees and authorised for issue on ...Nov.20,2025....., and are signed on behalf of the board by:



Michael Gough

Chairperson

**Leeds North and West Foodbank
Statement of Cash Flows
Year ended 30 June 2025**

	2025	2024
Cash flows from operating activities		
Net (expenditure)/income	(190,109)	(62,511)
Adjustments for:		
Depreciation of tangible fixed assets	5,194	3,811
Interest payable and similar charges	269	274
Accrued expenses	0	1,033
Changes in:		
Trade and other debtors	(2,488)	594
Trade and other creditors	(88,270)	191,922
Cash (lost)/generated from operations	<u>(275,404)</u>	<u>135,123</u>
Interest paid	(269)	(274)
Net cash from operating activities	<u>(275,673)</u>	<u>134,849</u>
Cashflows from investing activities		
Purchase of tangible assets	(22,503)	(2,391)
Net cash used in investing activities	<u>(22,503)</u>	<u>(2,391)</u>
Net (decrease)/increase in cash and cash equivalents	(298,176)	132,458
Cash and cash equivalents at beginning of year	605,984	473,526
Cash and cash equivalents at end of year	<u><u>307,808</u></u>	<u><u>605,984</u></u>

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3.3 FlexSpace, Burley Hill, Leeds, LS4 2PU.

2. Statement of compliance

These Financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

3. Accounting policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in Sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charities ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.

3. Accounting policies (continued)

- Income from donated goods is measured at fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure included any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	10% straight line
Equipment	-	33% straight line

3. Accounting policies (continued)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the assets and generates cash flows that are largely independent of the cash flows from other assets or groups of assets.

For impairment testing of goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related financial costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where instruments in shares are publicly traded or their fair value can be otherwise measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount.

**Leeds North and West Foodbank
Notes to the Financial Statements
Year ended 30 June 2025**

4. Donations and legacies	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Grants			
Grants receivable	(12,547)	358,187	345,641
Other donations and legacies			
Other donations and legacies	175,597	0	175,597
	<u>163,051</u>	<u>358,187</u>	<u>521,238</u>

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Grants			
Grants receivable	19,969	180,901	200,870
Other donations and legacies			
Other donations and legacies	186,170	159	186,329
	<u>206,139</u>	<u>181,060</u>	<u>387,199</u>

5. Charitable activities	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Food Donations	205,181	205,181	203,518	203,518
Other income from Charitable activities	21,323	21,323	10,515	10,515
	<u>226,504</u>	<u>226,504</u>	<u>214,033</u>	<u>214,033</u>

6. Other Income	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Other income	1,361	1,361	560	560
	<u>1,361</u>	<u>1,361</u>	<u>560</u>	<u>560</u>

7. Expenditure on Charitable activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Expenditure on charitable activities	367,078	366,953	734,031
Food Donations	205,181	0	205,181
	<u>572,259</u>	<u>366,953</u>	<u>939,212</u>
	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Expenditure on charitable activities	272,035	188,750	460,785
Food Donations	203,518	0	203,518
	<u>475,553</u>	<u>188,750</u>	<u>664,303</u>

8. Expenditure on Charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total funds 2024 £
Expenditure on charitable activities	734,031	734,031	460,785
Food Donations	205,181	205,181	203,518
	<u>939,212</u>	<u>939,212</u>	<u>664,303</u>

9. Analysis of support costs

	Independent examination fee £	Bank charges £	Total 2025 £	Total 2024 £
Finance costs	<u>720</u>	<u>269</u>	<u>989</u>	<u>2,194</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):	2025 £	2024 £
Depreciation of tangible fixed assets	<u>5,194</u>	<u>3,811</u>

11. Independent examination fees

Fees payable to the independent examiner for:	2025 £	2024 £
Independent examination of the financial statements	<u>720</u>	<u>1,920</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>256,423</u>	<u>193,901</u>

The average head count of employees during the year was 7 (2024: 6)

No employee received employee benefits of more than £60,000 during the year (2024: £nil)

13. Trustee remuneration and expenses

No members of the Trustees received any remuneration during the year.

Travel costs and expenses amounting to £nil (2024: £nil) were reimbursed to the trustees.

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 July 2024	6,084	31,063	3,769	40,916
Additions	22,503	0	0	22,503
Disposals				0
At 30 June 2025	<u>28,587</u>	<u>31,063</u>	<u>3,769</u>	<u>63,419</u>
Depreciation				
At 1 July 2024	5,017	17,648	2,144	24,809
Charge for the year	1,803	2,791	600	5,194
Disposals				0
At 30 June 2025	<u>6,820</u>	<u>20,439</u>	<u>2,744</u>	<u>30,003</u>
Carrying amount				
At 30 June 2025	<u>21,768</u>	<u>10,624</u>	<u>1,025</u>	<u>33,416</u>
At 30 June 2024	<u>1,067</u>	<u>13,415</u>	<u>1,625</u>	<u>16,107</u>

15. Debtors

	2025	2024
	£	£
Prepayments and accrued income	5,473	2,304
Other debtors	<u>3,431</u>	<u>4,112</u>
	<u>8,904</u>	<u>6,416</u>

**Leeds North and West Foodbank
Notes to the Financial Statements
Year ended 30 June 2025**

16. Creditors: amounts falling due within one year	2,025	2024
	£	£
Trade creditors	5,013	0
Accruals and deferred income	105,468	198,751
	<u>110,481</u>	<u>198,751</u>

17. Deferred Income

	2025	2024
	£	£
Amount deferred in the year	<u>54,599</u>	<u>195,918</u>

18. Analysis of charitable funds

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
Unrestricted Funds					
General Funds	219,085	348,859	(569,020)	44,152	43,076
Designated - Contingency	135,921	0	0	(44,152)	91,769
Designated - FI overheads	16,290	35,618	(3,239)	0	48,669
Designated - OLM overheads	0	6,439	0	0	6,439
	<u>371,296</u>	<u>390,916</u>	<u>(572,259)</u>	<u>0</u>	<u>189,953</u>

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£	£	£
General Funds	317,049	361,876	(460,032)	192	219,085
Designated - Contingency	93,355	42,566	0	0	135,921
Designated - FI overheads	15,521	16,290	(15,521)	0	16,290
Designated - OLM overheads	0	0	0	0	0
	<u>425,925</u>	<u>420,732</u>	<u>(475,553)</u>	<u>192</u>	<u>371,296</u>

Restricted Funds	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
Restricted fund 1	<u>58,460</u>	<u>358,187</u>	<u>(366,953)</u>	<u>0</u>	<u>49,694</u>

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£	£	£
Restricted fund 1	<u>66,342</u>	<u>181,060</u>	<u>(188,750)</u>	<u>(192)</u>	<u>58,460</u>

LEEDS NORTH AND WEST FOODBANK

England & Wales - Charity number 1162983

Accounts



Leeds North & West
Foodbank

Together with Trussell

**Annual Report and Financial
Statements
2023-2024**

The Trustees at Leeds North & West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible.

The report covers the period 1st July 2023 - 30th June 2024

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Report of the Trustees year ended 30th June 2024

The trustees present their report and the financial statements of the Charitable Incorporated Organisation for the year ended 30th June 2024. The trustees have adopted the provisions of accounting and reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019) (Charities SORP (FRS 102)) and the Charities Act 2011.

The trustees who served during the period and up to the date of this report are identified below.

Registered charity name: Leeds North and West Foodbank

Charity registration number: 1162983

Registered office: Unit 3.3 FlexSpace
Burley Hill
Leeds
LS4 2PU

Trustees: Julie Brownrigg (Chairperson)
Brenda Leach
Paul Maslin
Tom Murphy Beard
Ellen Fogden (appointed August 2024)
Michael Gough (appointed January 2025)

Independent Examiner: DP Bohorun FCCA FCMI
Bohorun & Co Ltd T/a Bohoruns
6 Howley Park Business village
Pullan Way
Leeds
L27 0BZ

Bankers: Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Virgin Money
10 Austhorpe Road
Crossgates
Leeds
LS15 8DL

Objectives and Activities: The charity's objectives and principal activities are the prevention or relief of poverty in the northern and western districts of Leeds and its surrounding areas, in such ways as the trustees from time to time think fit, in particular, but not exclusively by:

- 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, and
- such other means, including (but not limited) to the provision of support and signposting to relevant information or other advisory services

Leeds North & West Foodbank worked towards the achievement of its charitable objectives by focusing on the following activities during the report period.

Emergency food provision (relief) – Leeds North & West Foodbank has worked to provide relief to individuals or families in crisis through the provision of emergency food supplies. We also shared food with other Food Banks and similar charities so that we can balance stocks and make use of excess donated supplies.

Signposting (relief and/or prevention) – the Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies, to enable individuals and families to avoid future crises.

Raising awareness (prevention) – we have worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Reports have also been supplied to the Food Aid Network supplying facts and information on the level of need in the city and the impact of food poverty on individuals and families.

Elimination of the need for food banks (prevention) - the trustees have long recognised that work needed to be done to achieve the desire to end the need for food banks. During this reporting year, it has continued to develop significant initiatives under the auspices of the Pathfinder programme initiated by Trussell.

At Leeds North and West Foodbank, we believe in ***Fairness, Compassion, and Dignity***. We believe everyone should be able to afford the essentials in life, including food, and we want to see a future where no one needs to use a food bank.

Throughout the period of this report, we continued to work alongside Trussell in 3 ways to achieve this:

Changing Communities - working to reduce the need for our services, helping people to access targeted support that means they are less likely to access food banks.

Changing Policy - working alongside Trussell and partners to provide stronger evidence of the drivers of food bank use and pushing for positive solutions that will ensure people have enough money for the essentials making it less likely they will need a food bank again.

Changing Minds - increasing levels of understanding and empathy amongst people in our local communities, to build a movement that is willing to take action to create a just and compassionate society without the need for food banks.

Overview and Key Statistics: In the reporting year Leeds North and West Foodbank supported 17,494 clients of which 11,208 were adults and 6,286 children. The West wards of the city saw the most referrals with 10,314 people being supported. Analysis of vouchers issued showed that in the reporting year people who have needed to turn to a food bank have most commonly been referred because their income is insufficient - leaving them unable to afford the cost of essentials with over 79% of people who have been referred living on benefits alone, with no other income.

33% of our food parcels were delivered directly to client's homes by our volunteer drivers. During this period, we opened 3 new centres to enable clients to visit a food bank and therefore get further support from our on-site services. We opened Armley in November 2023, Bramley in February 2024 and the Farnley & Wortley centre in April 2024, bringing the number of distribution centres to 7.

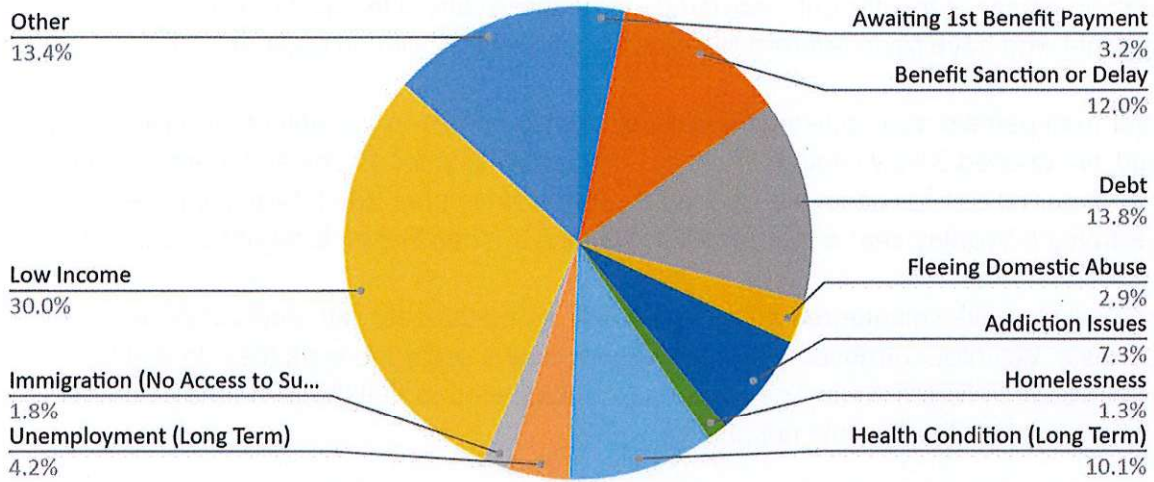
Some 219 people have volunteered at the Foodbank during the year with new volunteers joining on a regular basis. Volunteer turnover is low; volunteers clearly enjoy the work they do and have a good camaraderie between them. The trustees express their heartfelt thanks to the volunteers, without whom the Foodbank could not operate

Charity donations continue to be generous albeit dropping compared to previous years; 25.53% of the stock was purchased; this was required to allow the Foodbank to meet the increased need for emergency food supplies. The previous reporting year we only needed to purchase 1% of our stock. In total the Foodbank distributed **130,312.37kg of food (120,141.67kg in FY 22/23)** to local people in crisis during the reporting period. Food received was **123,755.83kg (118,398.36kg in FY 22/23)**.

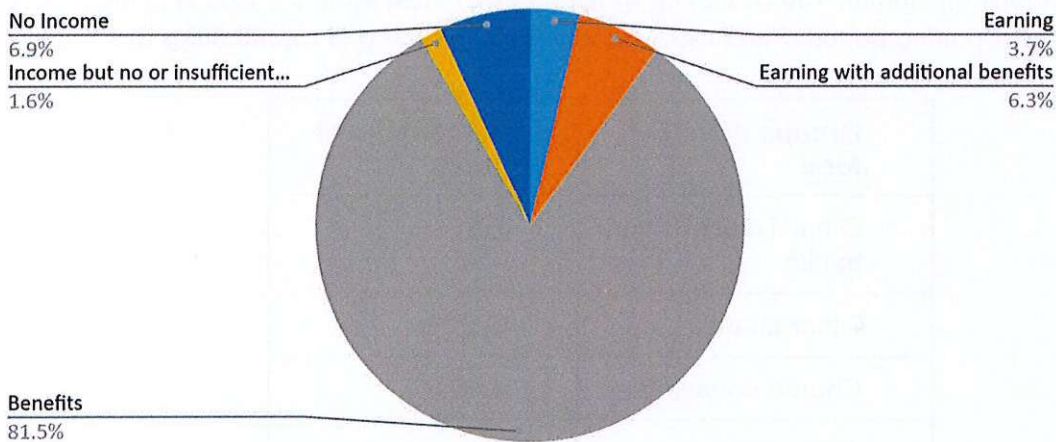
Groups donating food	Percentage of stock
Other Trussell Food banks	2%
Other charities	0.55%
Church donations	4.36%
Community groups	9%
Corporate teams	4.5%
Schools, Colleges & Universities	3.2%
Individuals either directly or at supermarket collections	45.7% This figure is 61% less than the previous year.

The figures below show some of the statistics in graphical form.

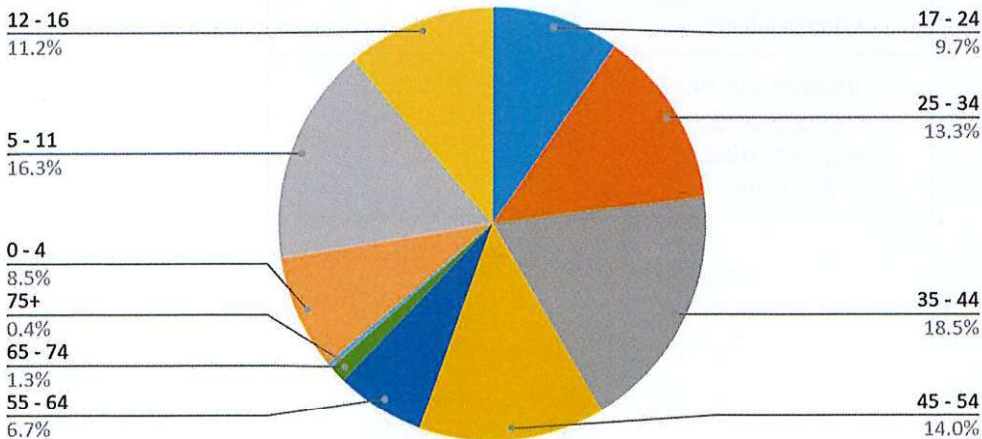
Reasons for multiple visits:



Source of Income:



Food Parcels by Age Group



Achievements & Performance: The year under review was one where operations were once again mainly on a one-to-one interpersonal basis, the sharing of conversation, cups of tea and meals in warm meeting places alongside the giving out of food parcels and much-needed advice, support and signposting. Efforts were made so that people in need could be treated with dignity and our volunteers could feel that they were directly making a real difference. Invaluable input to this came from participatory groups based on the lived experience of those involved. We have continued to seek the thoughts of people using our service. We did this by supporting the Trussell research **'Hunger in the UK 2024'** project by facilitating the distribution of questionnaires for this important research. We also worked within our communities, when engaging people in focus groups, where we discussed ways we can improve our service and work towards ending the need for the Foodbank, and by collecting permission from people using the service to gain their thoughts and feedback.

Feedback was collected through the use of focus groups and by telephoning clients after their visit. Universally, people have reported that the atmosphere in the foodbank session was **welcoming, warm and friendly**. People appreciated the hot drink and biscuits and some said it was **"Good to have a chat."** **"Pressure was taken off just by a listening ear"**.

There were some comments about the food parcels and in response to these we have amended the picking list. In addition, team leaders at each Distribution Centre can buy bread and fresh items for each session. One client's comments encapsulated the thoughts of a number of respondents.

"It was a life saver. No one judged me. I am so grateful."

We have continued to work with Trussell, most notably during this reporting period when we campaigned on the **'Guarantee our Essentials'** (GOE) day of action on Briggate in September 2023 where we encouraged people to sign the petition to GOE.



And in February 2024 we attended the handing in of the petition in Westminster.

In June 2024 we recruited our Campaign Coordinator who is responsible for delivering Trussell's influencing and mobilising work in Leeds by building strong relationships with other food banks in the Combined Local Authority. The Campaign Coordinator supports the implementation of Trussell's national strategy, by using organising techniques to put pressure on the MPs in each Combined Local Authority. Our Campaign Coordinator is building and empowering local community teams who support 'Ending the need for food banks', securing commitments from our MPs to '**prioritise the problem of people going without essentials, acknowledging the role social security needs to play in tackling it.**'

The Campaign Coordinator is the link between our food bank and the Mobilisation Team at Trussell, as we build a movement to end the need for food banks.

Partnership work has continued to be an important part of our Pathfinder Programme with our Client Services Manager keeping our referral partners updated with our vision to see the end for the need for food banks in Leeds and working with our partners towards this reality. This year we have sent out two referral partner surveys and held a Referral Agency workshop to share our vision and look at ways we can work together to reduce the impact of poverty in our area.

The referral partner surveys were well received with **112 referral agency workers** submitting a response, representing over **30** different referral partners.

All respondents to the survey agreed that poverty is a '**fairly big**' or '**very big**' problem in the UK, showing an opportunity for further partnership, working with these agencies to address the root causes of poverty and working together to end the need for food banks. **44.5%** of respondents knew that this is our vision. This figure shows that engagement with referral partners, through surveys and other means, is influencing their view of what we are working towards, but there is still work to be done spreading our vision amongst our partners.

One respondent said "**Your food banks are a brilliant lifeline for our entire community and we all appreciate it so much**".

Following on from the results of the survey, our Client Services Manager held a Referral Agency Workshop in order to bring people from different organisations together. Not only to share Leeds North & West Foodbank's vision and what we are doing behind the scenes of the foodbank, but also to provide an opportunity for different agencies to connect with each other and share their own stories of hardship and hope that they have seen in their work. This workshop had **14** attendees from **7** different organisations. Everybody who attended had positive feedback and really valued the time to reflect together. One attendee said it was so important and reassuring

"to know my organisation is not in this fight alone".



We have continued to develop our work with Leeds Mind and Citizens Advice, the original pilot project " Help through Hardship Local" ran until May 2024 and was then relaunched with a wider remit for the project now known as "Money In Mind " The projects have seen clients struggling with the dual issues of mental ill health and money worries assisted by a Support Worker to help them access and navigate the money and debt advice services provided alongside mental health support. This has seen people who have previously been unable to engage effectively with money advice services feel more supported in doing this and therefore created more successful outcomes for them.

These projects have shown the importance of 1:1 intensive support and how supporting somebody on a personal level through their foodbank journey can have a long term positive impact and help them not need to come back to the foodbank. One person being supported during the original pilot phase of this project said:

“I feel like I have a bit of hope, like I’ve been lifted up. I’ve been dealing with this all on my own.”

Throughout this period, we also continued to work across Leeds and Wetherby as the lead of a consortium of food banks engaging **Money Buddies** to offer our clients Money Advice and Debt Advice services. The service commenced in September 2022, in October 2023 we received the first year's report with figures and outcomes for our clients.



610 of our clients in Leeds North and West were supported by the service and benefited from £261,668 of financial gains and had £346,719 of debt managed along with £61,307 of debt written off.

During this financial period further funding became available from the Grants Team at Trussell. We successfully applied, again as a consortium, and we were awarded sufficient funding to extend this valuable service from **12 centres** across Leeds and Wetherby to **17 centres** from February 2024, this has increased access for more of our clients particularly in our new West Leeds centres.

Further quotes from clients who have accessed Money Advice and Debt Services at our Foodbank illustrate the positive impact to our clients of providing these services.

“ this is a really big weight of my mind, I can now sleep at night, you don’t understand how much of a relief this is”

Another client told us his level of distress prior to meeting Money Buddies was high

He said he **“could not see a way out of his situation and felt hopeless. “He did not enjoy reliance on food banks to survive and felt trapped by his circumstances.”**

Following his meeting, he expressed that he **“felt like a huge weight had been lifted”** from his shoulders. He felt that he had **“really been listened to for the first time in years”** and that **“we understood what he was going through.”**



We continue to be supported to run the Foodbank by a large number of dedicated volunteers performing roles from administration and warehouse volunteers to various roles in the foodbank centres and of course our Board of trustees who volunteer their time to the charity.



We would like to give a 'big shout' for our fantastic 'Ops Team': CEO, Operations Manager, Client Services Manager, Finance Manager, Volunteer Support Manager, Campaign Coordinator, Warehouse & Logistics Manager and our Administrator who lead the daily operations in the food bank and ensure the services we provide for our clients are appropriate.



2023 marked 10 years of the foodbank being operational and in order to Thank our Supporters and Volunteers and staff we held events in September 2023 to recognise their amazing support throughout the decade.



*Thank
You*

Leeds North & West Foodbank would like to extend a huge thanks to all our individual donors who contributed **£138,789** during this reporting year. Without their generosity we would not be able to continue providing emergency food for people in our local communities who are in a food crisis. In addition to financial donations, **79,024.35kg of food**, providing **188,153** meals were donated either directly to our distribution centres, the warehouse or in supermarket collections.

Leeds United Supporters' Trust (LUST) has worked with Leeds North & West Foodbank and Leeds South & East Foodbank to collect food items at every home game. They are always found near Bremner Square two hours before home games. Match day collections this reporting year amounted to **£6,173**, we thank LUST for their continuing support.

Leeds Fans **foodbank**

Passion for football, compassion for the community

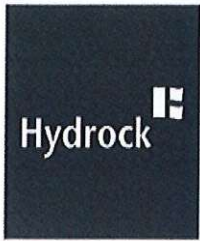
in conjunction with:    

We have benefited from the support of 23 companies and organisations during this year, through their corporate volunteering days at our warehouse and the manning of supermarket food drives. Several companies have also helped us in our fundraising by making us their charity of the year and collecting for us in various ways from 5-a-side football competitions to 'Dress Down Fridays'. We thank each of them for the valuable support and contributions they have made throughout the year

Several corporate companies supported us this year with financial donations; the list includes Avery Walters Solicitors; Barker Brooks Communications; Bundobust Leeds; IMA Home; Ison Harrison Solicitors; J Murphy and Sons; Softcat PLC and Womble Bond Dickinson LLP amongst others.

Their contributions have made it possible for us to provide emergency food parcels to our local communities and to continue the vital work of ending the need for food banks. We are extremely grateful for their support.



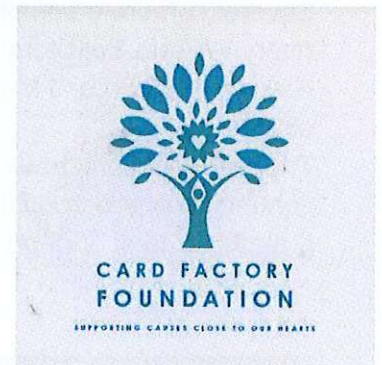


We would particularly like to extend our thanks to **Hydrock** for undertaking our stock take again for the third consecutive year.



Possibly the most dramatic way was by our Treasurer Tom, who took on the **Tajikistan Challenge: 7 marathons in 7 days across 'the roof of the world'**, running from 2000m to 4000m altitude in 35°C heat!

With extra donations from Card Factory Foundation to support his efforts he raised an amazing **£5,165**



Structure, governance and management: The charity became a CIO on 27th July 2015 and registered on 4th August 2015. The charity is governed by its constitution filed with the Charity's Commission for England & Wales. The trustees who served during the year and up to the date of signature of the financial statements are given on page 2 of this report. Trustees are appointed in accordance with the governing document of the charity. None of the trustees has any beneficial interest in the charity. All trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects. An appropriate Financial Control Policy is in place and is reviewed regularly by the trustees, as are policies on Safeguarding; Health and Safety; Handling Complaints; Grievance; Capability; Disciplinary and Dismissal; Whistleblowing; Harassment and Bullying; Risk; Data Protection; Data Privacy and GDPR; and Social Media. A Code of Conduct for trustees has also been implemented.

Risk Management: The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal controls risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to centres and the warehouse. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Financial Review: Leeds North and West Foodbank has continued to see its financial needs met this reporting year and it is important to acknowledge our immense gratitude to all our donors, both individual and corporate bodies. Funds have decreased, with the majority of income coming from generous donations by our supporters and successful grant bids. During 2023-2024 our governance costs, including professional fees to ICO, our HR partners (Howarths) and the independent examination of our accounts amounted to **£3,515**. Trustees did not receive any remuneration, payments or benefits from the charity, other than legitimate trustee expenses.

Principal Funding Sources: The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses. In addition, we have secured grant funding from Trussell to fund the financial inclusion project.

Investment Policy: Given the current level of reserves, the trustees feel that it is not necessary to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the trustees.

Reserves Policy: The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of the unrestricted expenditure not including food donations. The reserves are needed to meet the working capital requirements of the charity, and the trustees are confident that at this level they would be able to continue the current activities of the charity over at least the next 12 months.

Mar 19, 2025

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Julie Brownrigg
Julie Brownrigg (Mar 19, 2025 15:42 GMT)

Julie Brownrigg
Chairperson

Leeds North and West Foodbank

Independent Examiner's Report to the Trustees of Leeds North and West Foodbank

Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Leeds North and West Foodbank ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 the charity'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 member of the Association of Chartered Certified Accountants, 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



[Prakash Bohorun \(Mar 19, 2025 16:02 GMT\)](#)

D P Bohorun FCCA FCMI
Independent Examiner

6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Mar 19, 2025

Leeds North and West Foodbank

Statement of Financial Activities

Year ended 30 June 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	206,139	181,060	387,199	321,858
Charitable activities	5	214,033	–	214,033	282,331
Other income	6	560	–	560	613
Total income		<u>420,732</u>	<u>181,060</u>	<u>601,792</u>	<u>604,802</u>
Expenditure					
Expenditure on charitable activities	7,8	475,553	188,750	664,303	576,293
Total expenditure		<u>475,553</u>	<u>188,750</u>	<u>664,303</u>	<u>576,293</u>
Net (expenditure)/income		<u>(54,821)</u>	<u>(7,690)</u>	<u>(62,511)</u>	<u>28,509</u>
Transfers between funds		192	(192)	–	–
Net movement in funds		<u>(54,629)</u>	<u>(7,882)</u>	<u>(62,511)</u>	<u>28,509</u>
Reconciliation of funds					
Total funds brought forward		425,925	66,342	492,267	463,758
Total funds carried forward		<u>371,296</u>	<u>58,460</u>	<u>429,756</u>	<u>492,267</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Leeds North and West Foodbank

Statement of Financial Position

30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	16,107	17,527
Current assets			
Debtors	15	6,416	7,010
Cash at bank and in hand		605,984	473,526
		<u>612,400</u>	<u>480,536</u>
Creditors: amounts falling due within one year	16	198,751	5,796
Net current assets		<u>413,649</u>	<u>474,740</u>
Total assets less current liabilities		<u>429,756</u>	<u>492,267</u>
Net assets		<u>429,756</u>	<u>492,267</u>
Funds of the charity			
Restricted funds		58,460	66,342
Unrestricted funds		371,296	425,925
Total charity funds	18	<u>429,756</u>	<u>492,267</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~Mar 19, 2025~~, and are signed on behalf of the board by:

Julie Brownrigg

Julie Brownrigg (Mar 19, 2025 15:42 GMT)

Julie Brownrigg
Chairperson

Leeds North and West Foodbank

Statement of Cash Flows

Year ended 30 June 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(62,511)	28,509
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,811	4,863
Interest payable and similar charges	274	280
Accrued expenses	1,033	1,800
<i>Changes in:</i>		
Trade and other debtors	594	(7,010)
Trade and other creditors	191,922	3,996
Cash generated from operations	135,123	32,438
Interest paid	(274)	(280)
Net cash from operating activities	<u>134,849</u>	<u>32,158</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,391)	(695)
Net cash used in investing activities	<u>(2,391)</u>	<u>(695)</u>
Net increase in cash and cash equivalents	132,458	31,463
Cash and cash equivalents at beginning of year	473,526	442,063
Cash and cash equivalents at end of year	<u>605,984</u>	<u>473,526</u>

Leeds North and West Foodbank

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3.3 FlexSpace, Burley Hill, Leeds, LS4 2PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	10% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	19,969	180,901	200,870
Other donations and legacies			
Other donations and legacies	186,170	159	186,329
	<u>206,139</u>	<u>181,060</u>	<u>387,199</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	19,467	108,476	127,943
Other donations and legacies			
Other donations and legacies	181,020	12,895	193,915
	<u>200,487</u>	<u>121,371</u>	<u>321,858</u>

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Food Donations	203,518	203,518	263,561	263,561
Other income from charitable activities	10,515	10,515	18,770	18,770
	<u>214,033</u>	<u>214,033</u>	<u>282,331</u>	<u>282,331</u>

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	560	560	613	613

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities	272,035	188,750	460,785
Food Donations	203,518	–	203,518
	<u>475,553</u>	<u>188,750</u>	<u>664,303</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities	191,162	121,570	312,732
Food Donations	263,561	–	263,561
	<u>454,723</u>	<u>121,570</u>	<u>576,293</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Expenditure on charitable activities	460,785	460,785	312,732
Food Donations	203,518	203,518	263,561
	<u>664,303</u>	<u>664,303</u>	<u>576,293</u>

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

9. Analysis of support costs

	Independent Examination Fees £	Bank Charges £	Total 2024 £	Total 2023 £
Finance costs	<u>1,920</u>	<u>274</u>	<u>2,194</u>	<u>2,498</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>3,811</u>	<u>4,863</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>	<u>1,800</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>193,901</u>	<u>178,098</u>

The average head count of employees during the year was 6 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No members of the Trustees received any remuneration during the year. Travel costs and expenses amount to £nil (2023: £nil) were reimbursed to the Trustees.

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 July 2023	5,526	31,063	3,716	40,305
Additions	558	–	1,833	2,391
Disposals	–	–	(1,780)	(1,780)
At 30 June 2024	<u>6,084</u>	<u>31,063</u>	<u>3,769</u>	<u>40,916</u>
Depreciation				
At 1 July 2023	4,536	14,526	3,716	22,778
Charge for the year	481	3,122	208	3,811
Disposals	–	–	(1,780)	(1,780)
At 30 June 2024	<u>5,017</u>	<u>17,648</u>	<u>2,144</u>	<u>24,809</u>
Carrying amount				
At 30 June 2024	<u>1,067</u>	<u>13,415</u>	<u>1,625</u>	<u>16,107</u>
At 30 June 2023	<u>990</u>	<u>16,537</u>	<u>–</u>	<u>17,527</u>

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	2,304	7,010
Other debtors	4,112	–
	<u>6,416</u>	<u>7,010</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	–	3,996
Accruals and deferred income	198,751	1,800
	<u>198,751</u>	<u>5,796</u>

17. Deferred income

	2024 £	2023 £
Amount deferred in year	<u>195,918</u>	<u>–</u>

Leeds North and West Foodbank

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023	Income £	Expenditure £	Transfers £	At 30 June 2024
General funds	317,049	361,876	(460,032)	192	219,085
Designated Fund 1 - Contingency	93,355	42,566	–	–	135,921
Designated Fund 2 - FI - Overheads	15,521	16,290	(15,521)	–	16,290
	<u>425,925</u>	<u>420,732</u>	<u>(475,553)</u>	<u>192</u>	<u>371,296</u>

	At 1 July 2022	Income £	Expenditure £	Transfers £	At 30 June 2023
General funds	318,089	467,910	(454,723)	(14,227)	317,049
Designated Fund 1 - Contingency	79,128	–	–	14,227	93,355
Designated Fund 2 - FI - Overheads	–	15,521	–	–	15,521
	<u>397,217</u>	<u>483,431</u>	<u>(454,723)</u>	<u>–</u>	<u>425,925</u>

Restricted funds

	At 1 July 2023	Income £	Expenditure £	Transfers £	At 30 June 2024
Restricted Fund 1	66,342	181,060	(188,750)	(192)	58,460

	At 1 July 2022	Income £	Expenditure £	Transfers £	At 30 June 2023
Restricted Fund 1	66,541	121,371	(121,570)	–	66,342

LEEDS NORTH AND WEST FOODBANK

England & Wales - Charity number 1162983

Accounts



Annual Report and Financial Statements

Leeds North West Foodbank

2022 - 2023

The Trustees at Leeds North and West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible. This report covers the period 1st July 2022 to 30th June 2023

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The Trustees present their report and the financial statements for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Trustees who served during the period and up to the date of this report are identified below.

Registered charity name	Leeds North & West Foodbank
Charity registration number	1162983
Registered office and operational address:	Unit 3.3 FlexSpace Burley Hill Leeds LS4 2PU
Trustees	Julie Brownrigg (Chair) William Dodds (Resigned 2 May 2023) Brenda Leach Paul Maslin Thomas Murphy Beard (Appointed 14 July 2022)
Independent Examiner	DP Bohorun FCCA FCMI Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB Virgin Money 10 Austhorpe Road Crossgates Leeds LS15 8DL

Structure, governance and management: Since 2020 Leeds North & West Foodbank has been working to put ourselves out of existence by ending the need for food banks. This aim we share nationally with the Trussell Trust and its network of over 1,300 independent food banks, of which we are part. This annual report presents a review of the year ending 30th June 2023, reporting on achievements, performance, and impact, including financial performance and financial position to demonstrate the trustees' stewardship and management of charitable funds. As a preliminary matter the trustees and staff of Leeds North and West Food Bank wish to express their deep appreciation for the contribution made by staff, volunteers and donors, without whom no achievements would have been possible.

Governing Document: The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 27th July 2015 and registered as a charity on 4th August 2015. The charity Leeds North & West Foodbank is governed by its constitution filed with the Charities Commission for England & Wales.

Recruitment and Appointment of Trustees: By constitution Leeds North & West Foodbank must have a minimum of 3 trustees and can have a maximum of 12 trustees. In selecting individuals for appointment as charity trustees, the trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Gaps in the skills of the existing trustees are identified through a skills audit, role descriptions are advertised. All potential trustees shall apply by completing the application form and returning to the trustee's email address (trustees@leedsnorthandwest.foodbank.org.uk). Upon receipt, a trustee or trustees will arrange to meet the potential candidate for a discussion. If the candidate meets the criteria as laid out in the role description and in line with the requirements identified via the skills audit, the potential trustee will be invited to observe a Trustee Board meeting. (The potential trustee may be required to absent themselves for parts of the meeting if sensitive information and issues are being dealt with). Following the meeting observation, the chair or another trustee will consult the candidate on whether the recruitment process should continue and if so, the candidate will be voted onto the Board of Trustees at the next meeting.

Trustee Induction and Training; Most trustees are familiar with the practical work of the charity having been encouraged to take up opportunities to visit the Distribution Centres and Warehouse and to attend any relevant external training sessions.

Training for trustees is provided by the Trussell Trust and from other third-party providers including, in particular, Voluntary Action Leeds (VAL), Trust Advice, NCVO with thirtyone:eight and the Association of Chairs.

Additionally, new trustees are provided with a set of training materials and encouraged to attend Trussell Trust network events such as the regional meetings and the Annual Trussell Trust Rolling Roadshows to familiarise themselves with the charity and the context within which it operates. These are led by our Trussell Trust Area Manager, the Chief Executive and Senior Leadership team of the Trussell Trust charity and cover various topics as well as having external keynote speaker.

Risk Management: The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Organisational Structure: Leeds North & West Foodbank had five trustees who were active during the period of this report. Trustees met eight times during this year and were responsible for the Governance, strategic direction, and policies of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive Officer along with the Senior Leadership Team. The Senior Leadership Team consists of the Operations Manager, Referral agency & Client Service Development Manager, Warehouse & Logistics Manager, Volunteer Support Manager, Finance Officer and an Administrator. This team provides support for our volunteers. The Trustees are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The Operations Manager has responsibility for the day-to-day operational management of the organisation and ensuring that the team continues to develop their skills and working practices in line with good practice. The Warehouse & Logistics Manager has oversight and responsibility for our warehouse team and van drivers, and our Referral agency & Client Service Development Manager develops contacts, relationships and partnerships with referral agencies and support organisations in line with our Pathfinder Priority Actions and Foodbank strategy plan. The Volunteer Support Manager is responsible for recruitment, training and development of volunteers. The Administrator manages an online referral system, guiding our referral agency partners in how to access the system and also creating the most effective delivery routes for our volunteer delivery drivers each day.

Objectives and Activities: The charity's objectives and principal activities are the prevention or relief of poverty in northern & western districts of Leeds and its surrounding areas, in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

- 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, and
- such other means, including (but not limited) to the provision of support signposting to relevant information or other advisory services.

Leeds North & West Foodbank is an independent charity. It operates as part of the Trussell Trust Foodbank network and follows the policies and advice of the Trussell Trust, thereby benefiting from their experience in supporting more than 1,300 food banks across the UK. Our shared aim is to end the need for food banks in furtherance of our charitable objects, to relieve food insecurity and financial hardship in our community. We do this by providing emergency food parcels as part of the package of support provided by local frontline health and social care partners aimed at helping people out of crisis. By following the guidelines provided by Trussell Trust i.e. each food parcel providing only 3 days' worth of emergency provisions; requiring vouchers, which are distributed by our trusted referral partners and timely exchange of these vouchers (in recognition of the fact that they are intended for emergencies and crises) which all form part of the framework for ensuring that our charity's activities further our purposes for the public benefit. Indeed, the trustees are confident that, by their stewardship and management of charitable funds, Leeds North & West Foodbank continues to meet the requirements around public benefit as defined by the Charity Commission.

Overview and key statistics: Whilst in 2021/22 the demands of the pandemic subsided, in 2022/23 the cost of living crisis increased demand for food bank service, with Leeds North & West Foodbank delivering parcels to clients every day. In addition 5 centres reopened and we distributed food parcels and increased our face to face signposting which had, sadly, been missing during the pandemic. Donations to the food bank remained high, but increased demand on services means that the surplus food built up during Covid has been used up.

In the 12-month period from 1st July 2022 to 30th June 2023 the foodbank fulfilled 6,079 referrals - providing 14,119 people with food sufficient for 10 meals over 3 days. This number included 5,523 children. This was an 8% increase from the last reporting year.

We also supported many other organisations with food, supplying 7,509.57 kg (the equivalent of 17,880 meals) during this period to other independent food providers such as, Horsforth Community Cafe, Rainbow Junction Cafe & food bank and Pudsey Community Project. We also donated 912.64 kgs to other food banks partnered with the Trussell Trust.

Overall, Leeds North & West Foodbank has provided 161,242 meals to adults and children during the past year. This was achieved due to the generosity of the local population who continue to donate generously in spite of the cost of living pressures and price inflation which we all face. This reflects the value which the local community places on our work and the emergency support which we offer.

We were supported by 22 churches and 37 schools, nurseries, colleges and university departments. In addition there were 91 corporate organisations who also donated food and money to the foodbank. The Charity also hosted 23 corporate volunteer days through the year where our corporate partners helped collect, sort and pack donations at our warehouse. We would particularly like to thank Hydrock who helped complete our annual stock take for the second year.

Development of Client Services: Prior to the COVID 19 pandemic Leeds North & West Foodbank operated 10 sessions a week in 9 locations across our area under the standard Trussell Trust model, with teams of volunteers offering signposting to clients at these centres in the hope that the clients would act on the information/leaflets provided. As with many other food banks it was often the case that once immediate need for food had been met and the client left the foodbank the information would be discarded or forgotten about until the next time they found themselves in crisis and the cycle of signposting would start again.

Over the years we have hosted several agencies and support workers at various Foodbank centres in the hope that if a support service was available at the point of the initial visit, clients would engage more readily with the help offered.

The agencies hosted had often applied for their own funding for the advice service and had targets to meet in order to fulfil the requirements of their funding body. This, sometimes, meant that the service was only available for a short period of time or alterations to the times workers were available was given at short notice. Reporting systems were also hit and miss depending on the organisation involved and we often had to request a report.

When the pandemic arrived we made the decision to close all face to face sessions and moved to an online referral system with a team of delivery drivers taking parcels to clients homes. All advice services stopped seeing people face to face. We started placing various leaflets in parcels we were delivering, in the hope that these would be useful for clients. It is however difficult to quantify how many clients engaged with the extra support from this.

Once we started to open to clients, the centres in LS2, LS4, LS12,LS16 and LS17 were open and distributing food parcels. We continued in this financial year (2022-2023) to deliver parcels to areas where we had not yet reopened. Some of the other areas have other independent food provision that had started during the pandemic and we looked to work in partnership with some of these in particular LS28.

As a Pathfinder Foodbank we were interested in looking at and supporting ways that people could access financial inclusion support **before** it became necessary to be referred for a food parcel. We share Trussell Trust's vision to end the need for foodbanks. One strategy to help achieve this is by providing advice and support to people who are in crisis at their point of need.

In early 2022 Trussell Trust network food bank managers were keen to develop a financial inclusion approach across Leeds & Wetherby through tackling the underlying drivers of poverty. We applied for and were successful in obtaining grant funding for a financial inclusion project across Leeds and Wetherby.

By September 2022 we had entered into a Service Level Agreement with a Leeds based charity, Burmantofts Community Projects. We committed to work in partnership to ensure that the grant funding was effectively targeted at the most in need, to provide a service to support the financial stability of either or both of:

- people in receipt of emergency food
- people seeking access to emergency food identified as facing destitution.

The aim of the project will be to tackle the underlying drivers of poverty by offering tailored holistic support to food bank clients. This support will help clients maximise their income by; assisting with debt, developing budgets, supporting with benefit applications, and finding ways of saving money and making it go further, with the aim of taking people out of poverty and debt and reducing dependency on using food banks. The outreach service will primarily be delivered in the Foodbank sessions face to face. However, adopting a person-centred approach, clients can also access support by phone, video call, social media messenger services, e-mail and via their website chat and contact form, and or use a complement of these modes depending on their preferences at the time.

The outputs at the end of the first quarter ending December 2022 were most encouraging: The table below shows the results for the first three quarters of year 1. We look forward to the next twelve months and further financial and benefit gains for our clients, in the hope that they may no longer require the food parcel support from our foodbank centres.

Quarter	No of new clients advised	Total financial gains	Total debts managed	Total benefits gained	Other financial gains
Sept 2022 - Dec 2022	85	£56,557	£89,019	£52,865	£3,692
Jan 2023 - March 2023	244	£36,918	£81,117	£29,734	£7,183
April 2023 - June 2023	235	£117,261	£141,991	£114,149	£3,112
Totals	564	£210,736	£312,127	£196,748	£13,987

‘Help through Hardship’: In November 2022 we worked in partnership with MIND and Citizens Advice and made a successful application for a ‘Help through Hardship’ grant . There were 4 projects that gained the funding to explore how the intersection of mental health problems and financial issues impacted clients and what specific support might help people in this situation. January to June 23 saw us work together on a test and learn project to develop a service that could support people facing both poverty and mental health problems.

Client Participation: We held our first discussion group on 20th June with 4 clients from the Moortown foodbank centre. In this group, we discussed how people felt about the foodbank and the referral process, as well as how we could improve our service. We learnt that those particular clients had had very positive experiences of the foodbank and the volunteers who were there. We came away with some operational learnings and new ideas for some future participation work.

Volunteer and community engagement: During 2022/23 Leeds North & West Food bank took steps to move to more in-person work following the loosening of lockdown restrictions, working with our food bank centres to re-open for clients. The Financial Inclusion offer which is available to clients through our work with Money Buddies is also in person.

Meeting the increasing needs of clients and making these changes smooth and manageable has only been possible with the support and dedication of our staff, community and volunteers. We currently have 169 volunteers across all our centres and warehouse, which would be equivalent to 7.9 members of staff. They represent diverse communities and backgrounds, all with the common goal of supporting those in need of emergency food. They come with different expertise and skills which we seek to foster and enhance.

‘I volunteer because I care about other people. Working at the foodbank is very rewarding but it is also sad to see so many people struggling. It isn't right.’ Volunteer A

Plans for Future Periods: -

Pathfinder Project: In 2020 Trussell Trust launched its **Together for Change** strategy- a vision of a UK without the need for food banks, because it's not right that anyone cannot afford their own food. That's why they are working towards a just, compassionate future, where no one should have to use a food bank to get by.

In 2021 Leeds North & West Foodbank was invited to become a Pathfinder food bank to work alongside Trussell Trust in communities across Leeds to bring this vision to reality. Over the last couple of decades, food banks across the UK have provided incredible practical support to people in poverty. The food banks in the network are extraordinary, and their response to need in their communities is inspiring. We stand on the edge of a precipice, with a clear decision to make; either we accept food banks as the "new normal" or we work to create a more dignified, compassionate and just society where everyone has enough money for the essentials. The goal is a fairer society where nobody wonders where their next meal is coming from or must rely on the kindness of their community in order to put food on their table.

Throughout the period of this report we continued to work alongside Trussell Trust in 3 ways to achieve this:

Changing Communities - working to reduce the need for our services, helping people to access targeted support that addresses the underlying reason for their crisis.

Changing Policy - working alongside Trussell Trust and partners to provide stronger evidence of the drivers of extreme poverty (or 'destitution') and pushing for positive solutions that will help tackle these.

Changing Minds - increasing levels of understanding and empathy amongst the general public, locally and UK-wide, to build a movement that is willing to take action to create a just and compassionate society without the need for food banks.

More Projects: The trustees have also identified areas where additional work is now needed in order to support the increasing needs of our clients and staff. These include:

- Securing a lease on warehousing space
- Funding for renovation/refurbishment of warehouse space
- Reviewing salaries of staff annually and adjusting where possible in line with inflation and any changes to the real Living Wage. In 2023 the real living wage increased 10% to £10.90 an hour across the UK (£11.95 an hour in London).
- Funding for another delivery van, possibly electric.

Most importantly we will continue to work towards a future where food banks are no longer necessary whilst supporting people in crisis in our local communities for as long as they need us.

Leeds North & West Foodbank will also continue to work with Food Aid Network (FAN) Leeds to seek opportunities for our clients, partners and supporters to work collaboratively so we can tackle food poverty at the local level, and we will use our collective experiences to speak into the national debate supporting the aims of the Trussell Trust to work towards a UK without the need for food banks.

The Trustees understand the need to further develop and establish the structure of our organisation to ensure the quality, sustainability or longevity of our foodbank project and to develop our services. Therefore, we will continue to seek a wide range of funding streams, supporting and building the fundraising team as necessary to do this.

We are also in the process of recruiting new Trustees. We are looking to complement the skills of existing Trustees by adding people with the following skill sets where possible; Health & Safety, Financial, Legal and HR.

We will continue to support the research work which has been done in the past with Trussell Trust and which will be done in the future. Leeds North & West Foodbank do not believe that the role of foodbanks is to simply distribute food as short-term palliative measure, but that the causes of poverty must be eliminated to remove the need for food banks.

Financial Review: Leeds North & West Foodbank has continued to see its financial needs met this year and it is important to acknowledge our immense gratitude to all our donors, both individuals and corporate bodies. Funds have increased, the majority of income has come from the generous donations of our supporters and successful grant bids. During 2022-2023 our governance costs, including professional fees to ICO, and the independent examination of our financial accounts amounted to £8,174. Trustees did not receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses.

Principal Funding Sources: The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses. In addition we have secured grant funding from Trussell Trust to fund the financial inclusion project.

Investment Policy: Given the current level of reserves, the trustees feel that it is not necessary to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the Trustees.

Reserves Policy: The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of the unrestricted expenditure not including food donations. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity over at least the next 12 months.

Trustees Responsibilities statement:

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

Law applicable to charities in England and Wales 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 the income and expenditure 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 Charity Commission SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable Accounting Standards and Statements of Recommended Practice 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations and the provisions of the trust deed. 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.


Julie Brownrigg (Apr 16, 2024 11:47 GMT+1)

J Brownrigg

Chair

Charity Number: 1162983

Date: Apr 16, 2024

Independent Examiner

I report to the Trustees on my examination of the financial statements of Leeds North & West Foodbank ("the charity") for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's financial statements 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 the charity's gross income exceeded £250,000 your examiner must be 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 member of the Association of Chartered Certified Accountants (ACCA), 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records: or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Prakash Bohorun (Apr 16, 2024 13:30 GMT+1)

D P Bohorun FCCA FCMI

Independent examiner

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

Apr 16, 2024

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2023

		Unrestricted	Restricted	Year Ended	Year Ended
		Funds	Funds	30/06/2023	30/06/2022
		£	£	Total	Total
	Note			£	£
Incoming Resources					
Donations and gifts	4	204,348	12,895	217,243	143,407
Incoming resources from charitable activities	5	15,521	108,476	123,997	66,385
Food Donations	5	263,561	-	263,561	172,402
Other Trading Activities - Fundraising		-	-	-	-
Other		-	-	-	-
Total incoming resources		483,430	121,371	604,801	382,194
Expenditure on:					
Charitable activities	7	(191,161)	(121,569)	(312,730)	(176,240)
Food Distributed		(263,561)	-	(263,561)	(172,402)
Other		-	-	-	-
Total Resources Expended		(454,722)	(121,569)	(576,291)	(348,642)
Net incoming Resources Before Transfers		28,708	(198)	28,510	33,552
Transfer between funds		-	-	-	-
Net Surplus for the Period		28,708	(198)	28,510	33,552
Net movement in Funds		28,708	(198)	28,510	33,552
Total funds brought forward		397,216	66,541	463,757	430,205
Total Funds Carries Forward		425,924	66,343	492,267	463,757

The statement of financial activities includes all gains and losses in the Year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Statement of Financial Position 30 June 2023

		30/06/2023	30/06/2022
	Notes	Total £	Total £
Fixed Assets			
Tangible Assets	11	17,527	21,694
		<u>17,527</u>	<u>21,694</u>
Current Assets			
Debtors	12	7,010	6,139
Cash at bank and in hand		473,527	439,777
		<u>480,537</u>	<u>445,916</u>
Creditors: Amounts falling due within one period			
Trade Creditors	13	(3,996)	(1,800)
Net Wages		0	(253)
Accruals and Deferred Income		(1,800)	(1,800)
		<u>(5,796)</u>	<u>(3,853)</u>
Net Current Assets		<u>474,741</u>	<u>442,063</u>
Total Assets Less Current Liabilities		<u>492,267</u>	<u>463,757</u>
Funds			
Restricted income funds	14	66,343	66,541
Unrestricted income funds	15	425,924	397,216
Total funds		<u>492,267</u>	<u>463,757</u>

These financial statements were approved by the members of the committee and authorised for issue on _____ and are signed on their behalf by:

Julie Brownrigg
Julie Brownrigg (Apr 16, 2024 11:47 GMT+1)

J Brownrigg
Chair

Charity Number: 1162983

Date: Apr 16, 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 3.3, Flexspace, Burley Hill, Leeds, LS4 2PU.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

Going Concern

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Cash flow Statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities.

- Voluntary income is received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Food and other items donated for distribution are included as incoming resources within charitable activities when they are distributed.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Raising funds comprise the costs associated with attracting voluntary income.
- Charitable activities 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Holiday Pay

The holiday year runs from 1 January to 31 December, outstanding holiday is accrued or prepaid as appropriate at year end. A reasonable amount of holiday can be carried over into the following year.

Governance and Support Costs

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

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

3. ACCOUNTING POLICIES (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Vehicles	-	Straightline over 10 years
Computer Equipment	-	Straightline over 3 years
Fixtures & Fittings	-	Straightline over 5 years

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. ACCOUNTING POLICIES (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Donations			
Individual including gift aid	70,763	-	70,763
Organisations or groups	133,585	12,895	146,480
	<u>204,348</u>	<u>12,895</u>	<u>217,243</u>
	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
	77,886		77,886
	65,521		65,521
	<u>143,407</u>	<u>-</u>	<u>143,407</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Food Donations	263,561	-	263,561
Trussel Trust - Finanacial Inclusion	15,521	103,476	118,997
Trussel Trust winter grant	-	5,000	5,000
	<u>279,082</u>	<u>108,476</u>	<u>387,558</u>
	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Food Donations	172,402	-	172,402
Trussel Trust for Salaries	-	66,385	66,385
	<u>172,402</u>	<u>66,385</u>	<u>238,787</u>

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
Repairs, renewals & Maintenance	6,244	-	6,244
Rent	26,185	-	26,185
Rates	5,007	-	5,007
Insurance	3,902	-	3,902
Heat, Light, Stationary & other	4,130	-	4,130
Telephone	3,277	1,058	4,335
Travel & Vehicle Costs	3,455	1,240	4,695
Salary & Recruitment Expenses	118,165	59,933	178,098
Training	2,054	-	2,054
Food	1,479	2,986	4,465
Miscellaneous	6,401	3,386	9,787
Independent Examination	1,800	-	1,800
Professional Fees	418	-	418
Bank charges	280	-	280
Depreciation	3,643	1,221	4,864
Food Distributed	263,561	-	263,561
Donation	-	5	5
Expenditure on raising funds	4,721	-	4,721
Grant - Trussell Trust - FI	-	51,740	51,740
	454,722	121,569	576,291

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Repairs, renewals & Maintenance	8,466	-	8,466
Rent	26,516	-	26,516
Rates	-	-	-
Insurance	2,165	-	2,165
Heat, Light, Stationary & other	5,374	-	5,374
Telephone	2,222	-	2,222
Travel & Vehicle Costs	2,946	-	2,946
Salary & Recruitment Expenses	93,111	16,478	109,589
Training	744	-	744
Food	6,116	-	6,116
Miscellaneous	3,494	200	3,694
Independent Examination	1,800	-	1,800
Professional Fees	1,313	-	1,313
Bank charges	241	-	241
Depreciation	3,747	1,307	5,054
Food Distributed	172,402	-	172,402
Donation	-	-	-
Expenditure on raising funds	-	-	-
Grant - Trussell Trust - FI	-	-	-
	330,657	17,985	348,642

8. STAFF COSTS

	2023	2022
	£	£
Salaries & Wages	157,744	97,319
Employer's National Insurance	8,933	2,203
Employer's Pension Contribution	3,801	2,028
Volunteer Expenses	4,584	6,320
Holiday Pay	-	-
Recruitment Expenses	3,036	1,720
Total	<u>178,098</u>	<u>109,590</u>
 Average number of employees	 <u>5.3</u>	 <u>4</u>

No employees received emoluments in excess of £60,000.

9. NET INCOMING RESOURCES FOR THE YEAR

	2023	2022
	£	£
This is stated after charging:		
Depreciation	4,863	5,054
Independent Examiner's Fees	<u>1,800</u>	<u>1,800</u>

10. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the year. Travel costs and expenses amounting to £nil (2022: £nil) were reimbursed to Trustees.

No Trustee or other person related to the charity has any personal interest in any contract or transaction entered by the charity during the year therefore, there were no related party transactions to disclose.

11. TANGIBLE FIXED ASSETS

	Vehicles £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost:				
At June 2022	31,063	3,716	4,831	39,610
Additions	-	-	695	695
At June 2023	<u>31,063</u>	<u>3,716</u>	<u>5,526</u>	<u>40,305</u>
Depreciation:				
At June 2022	11,420	3,064	3,431	17,915
Charge for the period	<u>3,106</u>	<u>652</u>	<u>1,105</u>	<u>4,863</u>
At June 2023	<u>14,526</u>	<u>3,716</u>	<u>4,536</u>	<u>22,778</u>
Net Book Value				
June 2023	<u>16,537</u>	<u>-</u>	<u>990</u>	<u>17,527</u>
June 2022	<u>19,643</u>	<u>652</u>	<u>1,400</u>	<u>21,695</u>

12. DEBTORS

	2023	2022
	£	£
Prepayments & Accrued Income		
Rent Deposit	3,375	3,375
Insurance	1,612	1,494
Donations to be deposited	350	350
Jobladder Prepayment	920	920
Repairs and Maintenance	333	-
HR	420	-
	<u>7,010</u>	<u>6,139</u>

13. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Creditors		
Bohorun & Co Ltd	-	1,800
Net Wages owed to employees	-	253
Rates	2,236	-
Repairs & mintenance	216	-
Packaging	950	-
Recruitment	594	-
	<u>3,996</u>	<u>2,053</u>
Accruals		
Bohorun & Co Ltd	<u>1,800</u>	<u>1,800</u>
	<u>5,796</u>	<u>3,853</u>

14. RESTRICTED INCOME FUNDS

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2023
	£	£	£	£	£
Trussel Trust Pathfinder Grant	63,251		(57,709)	-	5,542
Trussel Trust Winter Grant	-	5,000	(5,000)	-	-
Trussell Trust Financial Inclusion	-	103,476	(51,740)		51,736
FABB	-	12,740	(5,744)		6,996
Books for Children	-	5	(5)		-
Food		150	(150)		
ONE HAPS	2,105	-	0	- 179	1,926
Fixed Assets	1,185	-	(1,221)	179	143
	66,541	121,371	(121,569)	-	66,343

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2022
	£	£	£	£	£
Trussel Trust Pathfinder Grant		66,385	(3,134)		63,251
Trussel Trust ASDA	13,344		(13,344)		-
ONE HAPS	2,305		(200)		2,105
Fixed Assets	2,492		(1,307)		1,185
	18,141	66,385	(17,985)	-	66,541

Purposes of Restricted Income Funds

Donations for Food: Food purchases for foodbank service users

Martin Lewis Digital: Computer Purchases

Outer North East HAPS: Kitchen appliances, crockery, cutlery, tables and chairs for Cranmer Bank Community Centre

Trussel Trust for Salaries: Asda grant to meet part of salary cost for specific employees of the charity

15. UNRESTRICTED INCOME FUNDS

	Balance at 01/07/2022	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2023
	£	£	£	£	£
General Funds	318,089	467,909	(454,722)	(14,227)	317,049
Contingency fund	79,128	-	-	14,227	93,355
Financial Inclusion	-	15,521	-	-	15,521
	<u>397,216</u>	<u>483,430</u>	<u>(454,722)</u>	<u>-</u>	<u>425,924</u>

	Balance at 01/07/2021	Incoming resources	Outgoing resources	Transfers	Balance at 30/06/2022
	£	£	£	£	£
General Funds	363,822	315,809	(330,657)	(30,886)	318,088
Contingency fund	48,242	-	-	30,886	79,128
	<u>412,064</u>	<u>315,809</u>	<u>(330,657)</u>	<u>-</u>	<u>397,216</u>

Contingency fund relates to the reserves policy on Page 9.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed assets	Net current Assets	Creditors less than 1 year	Total Funds 2023
	£	£	£	£
Restricted income funds:	143	-	-	143
Unrestricted income:				
<i>Funds:</i>				
General Funds	17,384	480,537	- 5,796	492,124
Contingency Fund	-	-	-	-
	17,527	480,537	- 5,796	492,267

	Tangible Fixed assets	Net current Assets	Creditors less than 1 year	Total Funds 2022
	£	£	£	£
Restricted income funds:	1,185	-	-	1,185
Unrestricted income:				
<i>Funds:</i>				
General Funds	20,509	445,916	- 3,853	462,571
Contingency Fund	-	-	-	-
	21,694	445,916	- 3,853	463,757

17. CHARITABLE INCORPORATED ORGANISATION

Leeds North and West Foodbank is a Charitable Incorporated Organisation and accordingly does not have capital.

LEEDS NORTH AND WEST FOODBANK

England & Wales - Charity number 1162983

Accounts



Annual Report and Financial Statements

Leeds North West Foodbank

2021 - 2022

The Trustees at Leeds North and West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible.

This report covers the period 1st July 2021 to 30th June 2022

Leeds North and West Foodbank
A Charitable Incorporated Organisation
FINANCIAL STATEMENTS
Year ended 30 June 2022

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Leeds North and West Foodbank
A Charitable Incorporated Organisation
FINANCIAL STATEMENTS
Year ended 30 June 2022

Registered charity name	Leeds North and West Foodbank
Charity registration number	1162983
Registered office and operational address	Foodbank Warehouse Unit 3.3 Flexspace Burley Hill Leeds LS4 2FU
Trustees	Mrs Julie Brownrigg (Chair) Mr Paul Maslin (Vice Chair) Mr William Drew Dodds (Appointed April 2022) Mr Peter Kelly (Resigned November 2021) Mrs Emma Mullholland (Resigned February 2022) Mrs Brenda Leach
Secretary	Mrs Julie Brownrigg
Independent Examiner	Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB Virgin Money 10 Austhorpe Road Crossgates Leeds LS15 8DL

Structure, governance and management

The Trustees present their report and the financial statements for the year ended 30 June 2022. The Trustees who served during the period and up to the date of this report are identified on Administration Information - page 1.

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 27th July 2015 and registered as a charity on 4th August 2015. The charity Leeds North & West Foodbank is governed by its constitution filed with the Charities Commission for England & Wales.

Recruitment and Appointment of Trustees

By constitution Leeds North & West foodbank must have a minimum of three Trustees and can have a maximum of twelve Trustees.

In selecting individuals for appointment as charity Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Gaps in the skills of the existing Trustees are identified through a skills audit, role descriptions are advertised, and potential new Trustees invited to discuss their appointment with the charity Trustees. Following a check of their eligibility to serve as a Trustee, agreeing to the Charity Commission publication "Responsibilities of Charity Trustees" (CC3) and signing the disclosure forms suitable applicants will be appointed at the next Board meeting.

In an effort to maintain a broad skill mix, all Trustees are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Trustee.

Trustee Induction and Training

Most Trustees are familiar with the practical work of the charity having been encouraged to take up opportunities to visit the Distribution Centres and Warehouse and to attend any relevant external training sessions such as those held by the Foundation for Social Improvement, Voluntary Action Leeds and Trust Advice

Additionally, new Trustees are provided with a set of training materials and encouraged to attend the regional meetings and the Annual Trussell Trust Rolling Roadshows to familiarise themselves with the charity and the context within which it operates. These are led by our Trussell Trust Area Manager, the Chief Executive and Senior Leadership team of the Trussell Trust charity and cover various topics as well as having external keynote speakers.

Materials provided for all Trustees include:

- Governing Document
- Resourcing and the current financial position as set out in the latest published Accounts.
- Future Plans and Objectives
- Minutes of Board Meetings
- Copies of policies
- Key Contacts
- Reading list to help keep Trustees abreast of the operating environment for the charity

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

Leeds North & West Foodbank had four Trustees who were active during the period of this report. Trustees meet six to eight times a year and are responsible for the governance, strategic direction, and policies of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Project Director along with the Senior Leadership Team. The team consists of the Distribution Centre Manager, Logistics Manager & a Volunteer Support Manager, who provide support for our team of volunteers.

The Trustees are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Chief Executive Officer has responsibility for the day-to-day operational management of the organisation along with fundraising and ensuring that the team continue to develop their skills and working practices in line with good practice. The Logistics Manager has oversight and responsibility for our warehouse team and van drivers, and our Client Deliveries Manager ensures emergency food parcels are distributed to clients and oversees the volunteer delivery drivers team. The Volunteer Support Manager is responsible for recruitment, training and development of volunteers. The Administrator managed the change from paper based referrals to an online referrals system, guiding our referral agency partners in how to access the new system and also creating the most effective delivery routes for our volunteer delivery drivers each day.

Objectives and Activities

The charity's objectives and principal activities are the prevention or relief of poverty in northern & western districts of Leeds and its surrounding areas, in such ways as the Trustees from time-to-time think fit, in particular, but not exclusively by;

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, and
such other means, including (but not limited) to the provision of support or signposting to relevant information or other advisory services.

Leeds North and West Food Bank is part of the Trussell Trust Foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives.

Operating Review

Throughout 2021 to 2022 the challenges facing the communities of North & West Leeds were considerable. This was exacerbated by the economic climate, which was constraining solutions and altering the public sector infrastructure delivering services to the area.

Like other food banks we have had what one can only describe as an extraordinary year seeing the Food bank operation and Team put under tremendous pressure.

In the 12-month period from 1st July 2021 to 30th June 2022 the foodbank fulfilled 5,907 referrals - providing 13101 people with food sufficient for 10 meals over 3 days. This number included 5044 children. This was a 37% increase from the last reporting year and with the continuing rise in the cost of living we anticipate bigger numbers next year.

We also supported many of other organisations with food, supplying 7,070.9 kg (the equivalent of 16,835 meals) during this period to other independent food providers such as, Chapeltown Let's Eat project, Horsforth Community Cafe, Rainbow Junction Cafe & food bank and Pudsey Community Project. We also donated 1,643.9Kg to other local food banks partnered with the Trussell Trust.

The majority of food is from regular donors. These donors are from a variety of sources, but all have good relationships with the foodbank that have been built up over the 7 years we have been operating and we are grateful for their faithfulness. We were supported by 27 churches and 32 schools, nurseries, colleges and university departments. In addition there were 52 corporate organisations who also donated food and time to the foodbank, in particular Hydrock who helped complete our annual stock take.

The total amount of food donated in 2021 to 2022 was 106,204.71kg. of which a total of 106,789.83 kg was given out in emergency food parcels to our service users. The balance of stock in the warehouse at 30th June 2022 was 14,769.48g

We were incredibly grateful that with the support of Leeds United Supporters Trust (LUST) we could return to our regular collections at Elland Road on home game days when the 2021 season started in August 2021 and we continue to collect there together in partnership with Leeds South and East Foodbank We also saw increased support from the business community, increased online donations and amazing commitment of volunteers all of which helped to fulfil the food bank's aims and objectives.

We are very grateful to all who have donated to the Charity in this year and to those bodies mentioned in note 3 to the Accounts that have provided us with grants and donations to enable us to deliver this year's level of service.

The foodbank aims to come alongside those in need, by providing a safe non-judgmental place to be heard and to find out about other possible sources of advice and support. In addition to providing emergency food, we aim to connect people with a range of other services designed to support them as they seek to address the longer-term effects of poverty and exclusion. As our Distribution Centres started to reopen, alongside continuing deliveries to those areas without an open foodbank we were once again able to start our signposting of clients to connect them with suitable support services as well as providing leaflets with sources of support to those people who received deliveries.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and Performance

Leeds North & West Foodbank worked towards the achievement of its charitable objectives by focusing on the following activities during the report period.

- Emergency food provision (relief) – Leeds North & West Foodbank has worked to provide relief to individuals or families in crisis through the provision of emergency food supplies. We also shared food with other Food Banks and similar charities so that we can balance stocks and make use of excess donated supplies.

- Signposting (relief and/or prevention) – the Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies, to enable individuals and families to avoid future crises.

- Raising awareness (prevention) – we have worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Reports have also been supplied to Food Aid Network supplying facts and information on the level of need in the city and the impact of food poverty on individuals and families.

Financial Review

The food bank has continued to see its financial needs met this year and it is important to acknowledge our gratitude to all our donors, both individuals and corporate bodies. Funds have increased by £31,712 the majority of income has come from the generous donations of our supporters.

Principal Funding Sources

The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses.

Investment Policy

Given the current level of reserves, the Trustees feel that it is not necessary to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the Trustees.

Reserves Policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of the unrestricted expenditure not including food donations. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity over the next 12 months.

Plans for Future Periods - Pathfinder Project

In 2020 Trussell Trust launched its Together for Change strategy- a vision of a UK without the need for food banks, because it's not right that anyone cannot afford their own food. That's why they are working towards a just, compassionate future, where no one should have to use a food bank to get by. In 2021 Leeds North & West Foodbank were invited to become a Pathfinder foodbank to work alongside Trussell Trust in our communities across Leeds to bring this vision to reality. Over the last couple of decades, food banks across the UK have provided incredible, practical support to people in poverty. The food banks in the network are extraordinary, and their response to need in their communities is inspiring. We stand on the edge of a precipice, with a clear decision to make; either we accept food banks as the "new normal" or we work to create a more dignified, compassionate and just society where everyone has enough money for the essentials. The goal is a fairer society where nobody wonders where their next meal is coming from or must rely on the kindness of their community in order to put food on their table. we will be working in 3 ways to achieve this:

Changing Communities - working to reduce the need for our services, helping people to access targeted support that addresses the underlying reason for their crisis.

Changing Policy - working alongside Trussell Trust and partners to provide stronger evidence of the drivers of extreme poverty (or 'destitution') and pushing for positive solutions that will help tackle these.

Changing Minds - working alongside Trussell Trust and partners to provide stronger evidence of the drivers of extreme poverty (or 'destitution') and pushing for positive solutions that will help tackle these.

In order to fulfil these ambitious plans we decided to increase our staffing and successfully applied to Trussell Trust for grant funding to support salary costs to help us move towards our goal of making the foodbank a last resort. We agreed to recruit an Operations Manager, a Client Services Manager and a Finance Officer, we spent several months researching job descriptions and gathering the evidence needed for the grant application. We then started the recruitment process in April 2022 and successfully appointed a Finance Manager and an Operations Manager in June 2022 with the intention of appointing to the Client Services Manager post in our next financial year.

During the year we actively worked together with colleagues at other Trussell Trust foodbanks in Leeds, The Trussell Trust and Leeds City Council on the Changing Policy strand of this strategy, after many discussions around the dignity of a Local Welfare Support Scheme that offered cash as a first option in a crisis Leeds City Council funded a pilot scheme which was run in partnership with the food banks and Trussell Trust between October 2021 and April 2022. The scheme provided cash grants to people living in Leeds who were experiencing a financial crisis. In total, 283 individuals in households were supported through 187 grants and £45,450 was awarded in cash grants. An evaluation of the pilot can be found here [Cash First Evaluation](#).

Plans are also being developed to increase the reach and accessibility of the Foodbank services across different user groups by building strong, mutually beneficial partnerships within a network of referring agencies that support our vision and values.

The charity will also continue to work with Food Aid Network (FAN) Leeds to seek opportunities for our clients, partners and supporters to work collaboratively so we can tackle food poverty at the local level, and we will use our collective experiences to speak into the national debate supporting the aims of the Trussell Trust to work towards a UK without the need for food banks.

The Trustees understand the need to further develop and establish the structure of our organisation to ensure the quality, sustainability or longevity of our foodbank project and to develop our services. Therefore, we will continue to seek a wide range of funding streams, supporting and building the fundraising team as necessary to do this.

We are also in the process of recruiting new Trustees. We are looking to complement the skills of existing Trustees by adding people with the following skill sets where possible, Health & Safety, financial and HR.

We will continue to support the research work which has been done in the past with Trussell Trust and which will be done in the future. Leeds North & West Foodbank do not believe that the role of foodbanks is to simply distribute food as short-term palliative measure, but that the causes of poverty must be eliminated to remove the need for food banks.

Benefit

The Trustees have considered the guidance given by the Charities Commission on furthering public benefit, when discussing food bank objectives and policies. We consider that our current aims are clear and appropriate and that the food bank has been successful throughout the year in relieving immediate food crises - as well as helping clients to access support of which they were previously unaware. However, given our new direction to remove the need for food banks, the Trustees have plans to discuss the Charities Objectives and to revisit the Constitution and rewrite some of the sections to ensure we have a document that best reflects our current thinking and strategic vision.

Trustees Responsibilities statement

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

Law applicable to charities in England and Wales 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 the income and expenditure 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 accounting estimates that are reasonable and prudent;

State whether applicable Accounting Standards and Statements of Recommended Practice 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations and the provisions of the trust deed. 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.



J Brownrigg (Apr 21, 2023 16:33 GMT+1)

J Brownrigg

Chair

Charity Number: 1162983

Date: 21/04/2023

Independent Examiner

I report to the charity trustees on my examination of the accounts of the company for the year ended (date) which are set out on pages 11 to 20.

Respective responsibilities of the Trustees and Examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiners Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Prakash Bohorun (Apr 21, 2023 17:55 GMT+2)

.....
D P Bohorun FCCA FCMI

Independent examiner

BOHORUNS

6 Howley Park Business Village

Pullan Way

Leeds

LS27 0BZ

Apr 21, 2023

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2022

	Note	Unrestricted Funds £	Restricted Funds £	Year Ended 30/06/2022 Total £	Year Ended 30/06/2021 Total £
Incoming Resources					
Donations and gifts	2	143,407	-	143,407	347,537
Incoming resources from charitable activities	3	-	66,385	66,385	37,029
Food Donations		172,402	-	172,402	218,391
Other Trading Activities - Fundraising		-	-	-	-
Other		-	-	-	-
Total incoming resources		<u>315,809</u>	<u>66,385</u>	<u>382,194</u>	<u>602,957</u>
Expenditure on:					
Charitable activities	5	(158,255)	(17,985)	(176,240)	(126,415)
Food Distributed		(172,402)	-	(172,402)	(218,391)
Other		-	-	-	-
Total Resources Expended		<u>(330,657)</u>	<u>(17,985)</u>	<u>(348,642)</u>	<u>(344,806)</u>
Net incoming Resources Before Transfers		<u>(14,848)</u>	<u>48,400</u>	<u>33,552</u>	<u>258,151</u>
Transfer between funds		-	-	-	-
Net Surplus for the Period		(14,848)	48,400	33,552	258,151
Net movement in Funds		(14,848)	48,400	33,552	258,151
Total funds brought forward		412,064	18,141	430,205	172,054
Total Funds Carries Forward		<u><u>397,216</u></u>	<u><u>66,541</u></u>	<u><u>463,757</u></u>	<u><u>430,205</u></u>

The statement of financial activities includes all gains and losses in the Year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Statement of Financial Position 30 June 2022

		30/06/2022	30/06/2021
	Notes	Total £	Total £
Fixed Assets			
Tangible Assets	9	21,694	26,748
		<u>21,694</u>	<u>26,748</u>
Current Assets			
Debtors	10	6,139	4,838
Cash at bank and in hand		439,777	401,019
		<u>445,916</u>	<u>405,857</u>
Creditors: Amounts falling due within one period			
Trade Creditors	11	(1,800)	(600)
Net Wages		(253)	-
Accruals and Deferred Income		<u>(1,800)</u>	<u>(1,800)</u>
		(3,853)	(2,400)
Net Current Assets		<u>442,063</u>	<u>403,457</u>
Total Assets Less Current Liabilities		<u><u>463,757</u></u>	<u><u>430,205</u></u>
Funds			
Restricted income funds	12	66,541	18,141
Unrestricted income funds	13	397,216	412,064
Total funds		<u><u>463,757</u></u>	<u><u>430,205</u></u>

These financial statements were approved by the members of the committee and authorised for issue on 21/04/2023 and are signed on their behalf by:

J Brownrigg

J Brownrigg (Apr 21, 2023 16:33 GMT+1)

J Brownrigg

Chair

Charity Number: 1162983

Date: 21/04/2023

1. ACCOUNTING POLICIES

Basic of Accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 - effective 1 January 2015) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP 2015).

Going Concern

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Cash flow Statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

1. ACCOUNTING POLICIES (continued)

- Food and other items donated for distribution are included as incoming resources within charitable activities when they are distributed.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Raising funds comprise the costs associated with attracting voluntary income.
- Charitable activities 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Fixed Assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Vehicles	-	Straightline over 10 years
Computer Equipment	-	Straightline over 3 years
Fixtures & Fittings	-	Straightline over 5 years

Holiday Pay

The holiday year runs from 1 January to 31 December, outstanding holiday is accrued or prepaid as appropriate at year end. A reasonable amount of holiday can be carried over into the following year.

Governance and Support Costs

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations				
Individual including gift aid	77,886	-	77,886	16,258
Organisations or groups	65,521	-	65,521	331,279
	<u>143,407</u>	<u>-</u>	<u>143,407</u>	<u>347,537</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Food Donations	172,402	-	172,402	218,391
Trussel Trust for Salaries	-	66,385	66,385	37,029
	<u>172,402</u>	<u>66,385</u>	<u>238,787</u>	<u>255,420</u>

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021 (Restated)
	£	£	£	£
Trussel Trust Fees	-	-	-	360
Repairs, renewals & Maintenance	8,466	-	8,466	10,562
Rent	26,516	-	26,516	17,921
Insurance	2,165	-	2,165	2,748
Heat, Light, Stationary & other	5,374	-	5,374	4,718
Telephone	2,222	-	2,222	1,921
Travel & Vehicle Costs	2,946	-	2,946	2,445
Salary & Recruitment Expenses	93,111	16,478	109,589	78,867
Training	744	-	744	-
Food	6,116	-	6,116	1,793
Miscellaneous	3,494	200	3,694	342
Independent Examination	1,800	-	1,800	1,800
Professional Fees	1,313	-	1,313	-
Bank charges	241	-	241	139
Depreciation	3,747	1,307	5,054	2,799
Food Distributed	172,402	-	172,402	218,391
	<u>330,657</u>	<u>17,985</u>	<u>348,642</u>	<u>344,806</u>

2021 figures have been restated as packaging costs totalling £6,476 were incorrectly shown as Heat, Light, stationary & other rather than shown as repairs, renewals & maintenance.

6. STAFF COSTS

	2022	(Restated) 2021
	£	£
Salaries & Wages	97,319	77,357
Employer's National Insurance	2,203	959
Employer's Pension Contribution	2,028	1,591
Volunteer Expenses	6,320	1,103
Holiday Pay	-	(2,143)
Recruitment Expenses	1,720	-
Total	<u>109,589</u>	<u>78,867</u>
Average number of employees	<u>4</u>	<u>4</u>

2021 figures have been restated as the split between gross wages, employer's NI and employer's pension was not shown correctly.

7. NET INCOMING RESOURCES FOR THE YEAR

	2022	2021
	£	£
This is stated after charging:		
Depreciation	5,054	2,799
Independent Examiner's Fees	<u>1,800</u>	<u>1,800</u>

8. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the year. Travel costs and expenses amounting to £nil (2021: £nil) were reimbursed to Trustees.

No Trustee or other person related to the charity has any personal interest in any contract or transaction entered by the charity during the year therefore, there were no related party transactions to disclose.

9. TANGIBLE FIXED ASSETS

	Vehicles £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost:				
At June 2021	31,063	3,716	4,831	39,610
Additions	-	-	-	-
At June 2022	<u>31,063</u>	<u>3,716</u>	<u>4,831</u>	<u>39,610</u>
Depreciation:				
At June 2021	8,314	2,083	2,465	12,862
Charge for the period	<u>3,106</u>	<u>981</u>	<u>966</u>	<u>5,054</u>
At June 2022	<u>11,420</u>	<u>3,064</u>	<u>3,431</u>	<u>17,916</u>
Net Book Value June 2022	<u>19,643</u>	<u>652</u>	<u>1,400</u>	<u>21,694</u>
Net Book Value June 2021	<u>22,749</u>	<u>1,633</u>	<u>2,366</u>	<u>26,748</u>

10. DEBTORS

	2022	2021
	£	£
Prepayments & Accrued Income		
Rent Deposit	3,375	3,375
Insurance	1,494	1,463
Donations to be deposited	350	-
Jobladder Prepayment	920	-
	<u>6,139</u>	<u>4,838</u>
	<u><u>6,139</u></u>	<u><u>4,838</u></u>

11. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Creditors		
Bohorun & Co Ltd	1,800	600
Net Wages owed to employees	253	-
	<u>2,053</u>	<u>600</u>
Accruals		
Bohorun & Co Ltd	<u>1,800</u>	<u>1,800</u>
	<u><u>3,853</u></u>	<u><u>2,400</u></u>

12. RESTRICTED INCOME FUNDS

	Balance at 01/07/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30/06/2022 £
Trussel Trust Pathfinder Grant	-	66,385	(3,134)	-	63,251
Trussel Trust ASDA Grant	13,344	-	(13,344)	-	-
ONE HAPS	2,305	-	(200)	-	2,105
Fixed Assets	2,492	-	(1,307)	-	1,185
	<u>18,141</u>	<u>66,385</u>	<u>(17,985)</u>	<u>-</u>	<u>66,541</u>

Purposes of Restricted Income Funds

Donations for Food: Food purchases for foodbank service users

Martin Lewis Digital: Computer Purchases

Outer North East HAPS: Kitchen appliances, crockery, cutlery, tables and chairs for Cranmer Bank
Community Centre

Trussel Trust for Salaries: Asda grant to meet part of salary cost for specific employees of the
charity

13. UNRESTRICTED INCOME FUNDS

	Balance at 01/07/2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 30/06/2022 £
General Funds	363,822	315,809	(330,657)	(30,886)	318,089
Contingency fund	48,242	-	-	30,886	79,128
	<u>412,064</u>	<u>315,809</u>	<u>(330,657)</u>	<u>-</u>	<u>397,216</u>

Contingency fund relates to the reserves policy on Page 5.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed assets	Investments	Net current Assets	Total
	£	£	£	£
Restricted income funds:	1,185	-	65,356	66,541
Unrestricted income:				
<i>Funds:</i>				
General Funds	-	-	318,089	318,089
Contingency Fund	-	-	79,128	79,128
	<u>1,185</u>	<u>-</u>	<u>462,572</u>	<u>463,757</u>

15. CHARITABLE INCORPORATED ORGANISATION

Leeds North and West Foodbank is a Charitable Incorporated Organisation and accordingly does not have capital.

LEEDS NORTH AND WEST FOODBANK

England & Wales - Charity number 1162983

Accounts



Annual Report and Financial Statements

Leeds North and West Foodbank

2020-2021

The Trustees at Leeds North and West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible.

This report covers the period 1st July 2020 to 30th June 2021

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Leeds North and West Foodbank
A Charitable Incorporated Organisation

FINANCIAL STATEMENTS

Year ended 30 June 2021

The Trustees present their report and the financial statements of the Charitable Incorporated Organisation for the year ended 30 June 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Leeds North and West Foodbank

Charity registration number 1162983

Registered office and operational address Foodbank Warehouse
Unit 3.3
Flexspace
Burley Hill
Leeds LS4 2FU

The Trustees

The Trustees who served the Charitable Incorporated Organisation during the period were as follows:

Mrs Julie Brownrigg (Chair)
Mr Paul Maslin (Vice Chair)
Mr Peter Kelly (Treasurer resigned February 2021)
Mrs Brenda Leach
Mrs Emma Mullholland

Secretary Mrs J Brownrigg

Independent Examiner Bohoruns Chartered Certified Accountants
6 Howley Business Park Village
Pullan Way
Leeds
LS27 0BZ

Bankers Virgin Money
10 Austhorpe Road
Crossgates
LEEDS
LS15 8DL

Leeds North and West Foodbank

A Charitable Incorporated Organisation

FINANCIAL STATEMENTS

Year ended 30 June 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees present their report and the financial statements for the year ended 30 June 2021. The Trustees who served during the period and up to the date of this report are identified on page 1.

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 27th July 2015 and registered as a charity on 4th August 2015. The charity Leeds North & West Foodbank is governed by its constitution filed with the Charities Commission for England & Wales.

Recruitment and Appointment of Trustees

By constitution Leeds North & West foodbank must have a minimum of three Trustees and can have a maximum of twelve Trustees.

In selecting individuals for appointment as charity Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Gaps in the skills of the existing Trustees are identified through a skills audit, role descriptions are advertised, and potential new Trustees invited to discuss their appointment with the charity Trustees. Following a check of their eligibility to serve as a Trustee, agreeing to the Charity Commission publication "Responsibilities of Charity Trustees" (CC3) and signing the disclosure forms suitable applicants will be appointed at the next Board meeting.

In an effort to maintain a broad skill mix, all Trustees are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Trustee

Trustee Induction and Training

Most Trustees are familiar with the practical work of the charity having been encouraged to take up opportunities to visit the Distribution Centres and Warehouse and to attend any relevant external training sessions such as those held by the Foundation for Social Improvement, Voluntary Action Leeds and Trust Advice

Additionally, new Trustees are provided with a set of training materials and encouraged to attend the regional meetings and the Annual Trussell Trust Rolling Roadshows to familiarise themselves with the charity and the context within which it operates. These are led by our Trussell Trust Area Manager, the Chief Executive and Senior Leadership team of the Trussell Trust charity and cover various topics as well as having external keynote speakers.

Materials provided for all Trustees include:

- Governing Document
- Resourcing and the current financial position as set out in the latest published Accounts.
- Future Plans and Objectives
- Minutes of Board Meetings
- Copies of policies
- Key Contacts
- Reading list to help keep Trustees abreast of the operating environment for the charity

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Organisational Structure

Leeds North & West Foodbank had five Trustees until February 2021, when the Treasurer resigned. Trustees meet six to eight times a year and are responsible for the governance, strategic direction, and policies of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Project Director along with the Senior Leadership Team. The team consists of the Distribution Centre Manager, Logistics Manager & a Volunteer Support Manager, who provide support for our team of volunteers. The Trustees are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Project Director has responsibility for the day-to-day operational management of the organisation along with fundraising and ensuring that the team continue to develop their skills and working practices in line with good practice. Whilst our Distribution Centre Manager has oversight of the foodbank centres and individual supervision of the volunteer teams at the centres, the Logistics Manager has oversight and responsibility for our warehouse team and van drivers, and our Volunteer Support Manager is responsible for recruitment, training and development of volunteers.

During the period this report covers we made some changes to our organisational structure to best manage the operational changes imposed by the Covid 19 pandemic. During the year this report covers Trustee meetings were held online rather than face to face due to the requirement to work from home where possible we also held regular online management meetings to ensure all parts of the organisation were clear on what was happening each week.

Our part time Logistics Manager was obliged to self isolate due to being in a shielding cohort however as the work challenges increased at the Warehouse, we took on a second

Report of the Trustees Year ended 30th June 2021

part time Logistics manager to job share this role.

Our Distribution Centre Manager left 6 months into the year due to ill health but as our distribution centres were not open at that point we made the decision to replace this post with a temporary full time, Client Deliveries Manager to oversee the distribution of emergency food parcels and the volunteer delivery drivers. We also employed a part time Administrator who oversaw the change from paper-based referrals to an online referral system, guiding our referral agency partners in how to access the new system and creating the most effective delivery routes for our volunteer delivery drivers each day.

OBJECTIVES AND ACTIVITIES

The charity's objectives and principal activities are the prevention or relief of poverty in northern & western districts of Leeds and its surrounding areas, in such ways as the Trustees from time-to-time think fit, in particular, but not exclusively by:

- 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, and
- such other means, including (but not limited) to the provision of support or signposting to relevant information or other advisory services.

Leeds North and West Foodbank is part of the Trussell Trust Foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives.

Operating Review

Throughout 2020 to 2021 the challenges facing the communities of North & West Leeds remained significant. This was exacerbated by the economic climate, which was constraining solutions and altering public sector infrastructure delivering services to the area.

Like other food banks we have had what one can only describe as an exceptional year seeing the Foodbank Operation and Team put under tremendous pressure. As we faced lockdown in March 2020, we lost more than 90 % of our usual strong team of volunteers, many required to 'shield' and others isolating due to contacting COVID19. We needed to draft in new volunteers from our local communities and made the decision to close all our Distribution Centres and move to a delivery only model. Between Beginning of July 2020 and June 2021 we provided emergency food to 9512 people, 6012 adults were fed and 3500 children. On some days during lockdown volunteers were delivering 30 parcels a day.

The need across the area continued to rise but there were now many other organisations becoming involved in supporting their local communities with food and medicine deliveries and we are grateful to all those organisations and individuals who gave their time to ensure all who needed support at that time received appropriate and timely support. This was achieved through close working partnerships developed at speed led by the local authority who facilitated meetings between the many stakeholders.

Report of the Trustees Year ended 30th June 2021

We are very grateful to all who have donated to the Charity in the year and to those bodies mentioned in note 3 to the Accounts that have provided us with grants and donations to enable us to deliver this year's level of service.

The majority of food is from regular donors. These donors are from a variety of sources, but all have good relationships with the foodbank that have been built up over the six years we have been operating and we are grateful for their faithfulness - especially during this pandemic.

The total amount of food donated in 2020 to 2021 was 122,006.1kg. of which a total of 81,337.6 kg was given out in emergency food parcels to our service users, in addition to large quantities of food distributed to other Trussell Trust foodbanks in the area and other organisations operating during this period as we supported the pandemic response city wide. The total amount of food distributed during the period this report covers was 121,227.71 kg. The balance of stock in the warehouse at 30th June 2021 was 31330.97kg

We maintained our food parcel distribution support during the pandemic via a home delivery service and introduced a series of hygiene and social distancing measures to combat the coronavirus transmission. COVID-19 has resulted in fewer food donations from the public directly as our Leeds United match day food collections and Network Rail monetary collections have ceased. However, we were incredibly grateful that with the support of Leeds United Supporters Trust people who would normally donate food at matches were able to continue donating to us via a fundraiser set up by LUST which over the year saw us receive £31,437.44. We also saw increased support from the business community, increased online donations and amazing commitment of volunteers all of which helped to minimise disruption from COVID-19 and its impacts on the Charity and beneficiaries.

We have seen a decrease in the use of Leeds North & West Foodbank: the numbers of people fed fell by nearly 35% from the previous year.

In the 12-month period from 1st July 2020 to 30th June 2021 the foodbank fulfilled 4522 referrals - providing 9,512 people with food sufficient for 10 meals over 3 days. This number included 3500 children. As there were many other organisations across the city providing food parcels the numbers of people fed was less than the previous year. However we supplied many of these organisations with food.

The foodbank aims to come alongside those in need, by providing a safe non-judgmental place to be heard and to find out about other possible sources of advice and support. In addition to providing emergency food, we aim to connect people with a range of other services designed to support them as they seek to address the longer-term effects of food poverty and exclusion. As our Distribution Centres were closed much of this work ceased, we provided leaflets with sources of support and followed up some of the deliveries with a phone call to signpost to that support.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

Leeds North & West Foodbank worked towards the achievement of its charitable objectives by focusing on the following activities during the report period.

- Emergency food provision (relief) - Leeds North & West Foodbank has worked to provide relief to individuals or families in crisis through the provision of emergency food supplies. We also shared food with other Food Banks and similar charities so that we can balance stocks and make use of excess donated supplies.
- Signposting (relief and/or prevention) - the Foodbank has worked to provide practical, mental, and spiritual support either directly or through referral to approved partner agencies, to enable individuals and families to avoid future crises.
- Raising awareness (prevention) - we have worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Reports have also been supplied to Food Aid Network supplying facts and information on the level of need in the city and the impact of food poverty on individuals and families

FINANCIAL REVIEW

The food bank has continued to see its financial needs met this year and it is important to acknowledge our gratitude to all our donors, both individuals and corporate bodies. Funds have increased by £258,151 the majority of income has come from the generous donations of our supporters.

Principal Funding Sources

The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses.

Investment Policy

Given the current level of reserves, the Trustees feel that it is not necessary to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the Trustees.

Reserves Policy

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of the unrestricted expenditure not including food donations. This Contingency fund is needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity over the next 12 months.

PLANS FOR FUTURE PERIODS

Plans are also being developed to increase the reach and accessibility of the Foodbank services across different user groups by building strong, mutually beneficial partnerships within a network of referring agencies that support our vision and values.

The charity will also continue to work with Food Aid Network (FAN) Leeds to seek opportunities for our clients, partners, and supporters to work collaboratively so we can tackle food poverty at the local level, and we will use our collective experiences to speak into the national debate supporting the aims of the Trussell Trust to work towards a UK without the need for food banks.

The Trustees understand the need to further develop and establish the structure of our organisation to ensure the quality, sustainability, or longevity of our foodbank project and to develop our services. Therefore, we will continue to seek a wide range of funding streams, supporting, and building the fundraising team as necessary to do this.

We are also in the process of recruiting new Trustees. We are looking to complement the skills of existing trustees by adding people with the following skill sets where possible, Health & Safety, financial and HR.

We will continue to support the research work which has been done in the past with Trussell Trust and which will be done in the future. Leeds North & West Foodbank do not believe that the role of foodbanks is to simply distribute food as short-term palliative measure, but that the causes of poverty must be eliminated to remove the need for food banks.

Public Benefit

The Trustees have considered the guidance given by the Charities Commission on furthering public benefit, when discussing foodbank objectives and policies. We consider that our current aims are clear and appropriate, and that foodbank has been successful throughout the year in relieving immediate food crisis - as well as helping clients to access support of which they were previously unaware.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

Law applicable to charities in England and Wales 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 the income and expenditure 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 accounting estimates that are reasonable and prudent;
- State whether applicable Accounting Standards and Statements of Recommended Practice 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations and the provisions of the trust deed. 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.


J Brownrigg (Jan 29, 2023 15:28 GMT)

J Brownrigg
Chair

Charity Number: 1162983

Date: Jan 29, 2023

INDEPENDENT EXAMINER

Each of the persons who are a trustee at the date of approval of this report confirms that:

- So far as each Trustee is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and
- Each Trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's Independent Examiner is aware of that information.

I report on the financial statements of the Leeds North & West Foodbank for the period ended 30 June 2021 as set out on pages 11 to 20.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed. It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Prakash Bohorun (Jan 29, 2023 15:47 GMT)

Prakash Bohorun FCCA, FCMI (Independent Examiner)
Bohorun & Co. Ltd.
6 Howley Park Business Village,
Pullan Way,
Leeds,
LS27 0BZ

Date: Jan 29, 2023

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds for y/e 30 June 2021 £	Total Funds for the y/e 30 June 2020 £
Income and Endowments from:					
Donations and legacies	2	345,601	1,936	347,537	180,426
Incoming resources from charitable activities	3	-	37,029	37,029	32,100
Food donations	3	218,391	-	218,391	202,556
Other trading activities - fundraising		-	-	-	206
Other	4	-	-	-	-
Total Incoming Resources		<u>563,992</u>	<u>38,965</u>	<u>602,957</u>	<u>415,288</u>
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	(96,484)	(29,631)	(126,115)	(98,150)
Food distributed	5	(218,391)	-	(218,391)	(202,556)
Other		-	-	-	-
Total Resources Expended		<u>(314,875)</u>	<u>(29,931)</u>	<u>(344,806)</u>	<u>(300,706)</u>
Net Incoming Resources Before Transfers		249,117	9,034	258,151	114,582
Transfer between funds		(2,793)	2,793	-	-
Net Surplus for the Year		<u>246,324</u>	<u>11,827</u>	<u>258,151</u>	<u>114,582</u>
Net Movement in Funds		246,324	11,827	258,151	114,582
Reconciliation of Funds					
Total funds brought forward (Restated)		165,740	6,314	172,054	57,472
Total Funds Carried Forward		<u>412,064</u>	<u>18,141</u>	<u>430,205</u>	<u>172,054</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Statement of Financial Position 30th June 2021

	Note	2021 £	(Restated) 2020 £
Fixed Assets			
Tangible assets	9	26,748	6,963
		<u>26,748</u>	<u>6,963</u>
Current Assets			
Debtors	10	4,838	9,641
Cash at bank and in hand		401,019	161,950
		<u>405,857</u>	<u>171,591</u>
Creditors: Amounts falling due within one year	11	<u>(2,400)</u>	<u>(6,500)</u>
Net Current Assets		<u>403,457</u>	<u>165,091</u>
Total Assets Less Current Liabilities		<u><u>430,205</u></u>	<u><u>172,054</u></u>
Funds			
Restricted income funds	12	18,141	6,314
Unrestricted income funds	13	412,064	165,740
Total Funds		<u><u>430,205</u></u>	<u><u>172,054</u></u>

These financial statements were approved by the members of the committee and authorised for issue on the Jan 29, 2023 and are signed on their behalf by:

Drew Dodds
Drew Dodds (Jan 29, 2023 14:17 GMT)

W D Dodds
Treasurer
Charity Number: 1162983

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 – effective 1 January 2015) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP 2015).

The date of transition to FRS 102 was the incorporation date of 27 July 2015.

Going Concern

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Cash flow statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

1. ACCOUNTING POLICIES *(continued)*

- Food and other items donated for distribution are included as incoming resources within charitable activities when they are distributed.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Raising funds comprise the costs associated with attracting voluntary income.
- Charitable activities 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.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Vehicles	-	Straight line over 10 years
Computer Equipment	-	Straight line over 3 years
Fixtures and Fittings	-	Straight line over 5 years

Holiday Pay

The holiday year runs from 1 January to 31 December, outstanding holiday is accrued or prepaid as appropriate at year end. A reasonable amount of holiday can be carried over into the following year.

Governance and support costs

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

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

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations				
Individuals including gift aid	16,258	-	16,258	32,914
Organisations or groups	331,279	-	331,279	147,512
	<u>347,537</u>	<u>-</u>	<u>347,537</u>	<u>180,426</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Leeds City Council refurbish Cranmer Bank	-	-	-	5,000
Donations for food purchases	-	-	-	1,770
Fundraising	-	-	-	206
ONE HAPS	-	-	-	-
Food donations	218,391	-	218,391	202,556
Trussell Trust for salaries	-	37,029	37,029	22,362
DIAL training	-	-	-	2,968
	<u>218,391</u>	<u>37,029</u>	<u>255,420</u>	<u>234,862</u>

Grant from Leeds City Council to refurbish Cranmer Bank.

The expenditure on refurbishment was incurred in the year ended 30 June 2019. Accordingly a transfer has been made in the current year from restricted funds to unrestricted funds to account for the use of these restricted funds.

Food donations have been included as income and expenditure at an average monetary value of £1.79 per kilogram when they have been distributed.

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank refund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements
Year ended 30 June 2021

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Trussell Trust Fees	360	-	360	360
Repairs & Maintenance	1,096	2,990	4,086	3,117
Rent	17,921	-	17,921	14,359
Insurance	2,748	-	2,748	525
Heat, Light, Stationery and Other	11,194	-	11,194	11,866
Phone	1,921	-	1,921	2,196
Travel and Vehicle Costs	2,445	-	2,445	3,233
Salary and expenses	55,182	23,685	78,867	55,596
Food	210	1,583	1,793	276
Miscellaneous	342	-	342	-
Independent Examination	1,800	-	1,800	600
Client Services	-	-	-	2,968
Bank charges	139	-	139	196
Depreciation	1,126	1,673	2,799	2,858
Food Distributed	218,391	-	218,391	202,556
	<u>314,875</u>	<u>29,931</u>	<u>344,806</u>	<u>300,706</u>

6. STAFF COSTS

	2021 £	2020 £
Salaries and Wages	74,948	54,252
Social Security Costs	-	-
Pension Costs (defined contribution plan)	4,959	1,344
Volunteer Expenses	1,103	-
Holiday Pay	(2,143)	-
Total	<u>78,867</u>	<u>55,596</u>
Average staff numbers per year	<u>4</u>	<u>4</u>

7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation	2,799	2,858
Independent Examiner's fees	1,800	600

8. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the year. Travel costs and expenses amounting to £nil (2020: £nil) was reimbursed to Trustees.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year therefore there were no related party transactions to disclose.

9. TANGIBLE FIXED ASSETS

	Vehicles £	Computer Equipment £	Fixtures/ Fittings £	Total £
Cost				
At 30 June 2020	10,415	1,780	4,831	17,026
Additions	20,648	1,936	-	22,584
At 30 June 2021	<u>31,063</u>	<u>3,716</u>	<u>4,831</u>	<u>39,610</u>
Depreciation				
At 30 June 2020	8,536	825	702	10,063
Charge for the year	(222)	1,258	1,763	2,799
At 30 June 2021	<u>8,314</u>	<u>2,083</u>	<u>2,465</u>	<u>12,862</u>
Net Book Value				
At 30 June 2021	<u>22,749</u>	<u>1,633</u>	<u>2,366</u>	<u>26,748</u>
At 30 June 2020	<u>1,879</u>	<u>955</u>	<u>4,129</u>	<u>6,963</u>

10. DEBTORS

	2021	2020
	£	£
Prepayments and accrued income		
Rent deposit debtor	3,375	-
Gift aid unclaimed	-	8,102
Insurance prepayment	1,463	492
Recharge Trussell Trust for staff seconded	-	-
	-----	-----
	4,838	8,594
Other debtors	-	-
Cash held by bookkeeper	-	1,047
Unbanked Income		
	-----	-----
	4,838	9,641
	=====	=====

11. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Lister Hill Baptists Church - rent	-	150
Gas and electricity	-	12
Bohorun & Co Ltd	2,400	600
Holiday pay	-	2,143
DIAL for assistance with disabled working	-	1,875
Motor and travel	-	144
Repairs and maintenance	-	1,475
Insurance	-	34
Water rates	-	67
	-----	-----
	2,400	6,500
	=====	=====

12. RESTRICTED INCOME FUNDS

	(Restated) Balance at 1 Jul 2020 £	Incoming resources £	Outgoing resources £	Transfer	Balance at 30 June 2021 £
Trussel Trust grant	-	37,029	(23,685)	-	13,344
Donations for food	1,583	-	(1,583)	-	-
Martin Lewis Digital	47	-	(2,840)	2,793	-
ONE HAPS	2,455	-	(150)	-	2,305
Fixed Assets	2,229	1,936	(1,673)	-	2,492
	6,314	38,965	(29,931)	2,793	18,141

Purposes of Restricted Income Funds

Donations for Food: Food purchases for Foodbank service users

Martin Lewis Digital: Computer purchases

Outer North East Haps: Kitchen Appliances, Crockery Cutlery, tables and Chairs for Cranmer Bank Community Centre

Trussell Trust for salaries: Asda grant to meet part of salary costs for specific employees of the charity

13. UNRESTRICTED INCOME FUNDS

	(Restated) Balance at 1 Jul 2020 £	Incoming resources £	Outgoing resources £	Transfer £	Gains & losses £	Balance at 30 Jun 2021 £
General Funds	165,740	563,992	(314,875)	(51,035)	-	363,822
Contingency Fund	-	-	-	48,242	-	48,242
	165,740	563,992	(314,875)	(2,793)	-	412,064

Contingency fund relates to the Reserves Policy on Page 6.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Investments £	Net Current Assets £	Total £
Restricted Income Funds:	2,492	-	15,649	18,141
Unrestricted Income Funds:				
General Funds	24,256	-	339,566	363,822
Contingency Fund	-		48,242	48,242
	<u>26,748</u>	<u>-</u>	<u>403,457</u>	<u>430,205</u>

15. CHARITABLE INCORPORATED ORGANISATION

Leeds North and West Foodbank is a Charitable Incorporated Organisation and accordingly does not have share capital.