



# **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 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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.

<b>Registered charity name</b>	Leeds North & West Foodbank
<b>Charity registration number</b>	1162983
<b>Registered office and operational address:</b>	Unit 3.3 FlexSpace Burley Hill Leeds LS4 2PU
<b>Trustees</b>	Julie Brownrigg (Chair) William Dodds (Resigned 2 May 2023) Brenda Leach Paul Maslin Thomas Murphy Beard (Appointed 14 July 2022)
<b>Independent Examiner</b>	DP Bohorun FCCA FCMI Bohorun & Co Ltd T/a Bohoruns 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
<b>Bankers</b>	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](mailto: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 Funds £	Restricted Funds £	Year Ended 30/06/2023 Total £	Year Ended 30/06/2022 Total £
	<b>Note</b>				
<b>Incoming Resources</b>					
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		-	-	-	-
<b>Total incoming resources</b>		<b>483,430</b>	<b>121,371</b>	<b>604,801</b>	<b>382,194</b>
<b>Expenditure on:</b>					
Charitable activities	7	(191,161)	(121,569)	(312,730)	(176,240)
Food Distributed		(263,561)	-	(263,561)	(172,402)
Other		-	-	-	-
<b>Total Resources Expended</b>		<b>(454,722)</b>	<b>(121,569)</b>	<b>(576,291)</b>	<b>(348,642)</b>
<b>Net incoming Resources Before Transfers</b>		<b>28,708</b>	<b>(198)</b>	<b>28,510</b>	<b>33,552</b>
Transfer between funds		-	-	-	-
<b>Net Surplus for the Period</b>		<b>28,708</b>	<b>(198)</b>	<b>28,510</b>	<b>33,552</b>
<b>Net movement in Funds</b>		<b>28,708</b>	<b>(198)</b>	<b>28,510</b>	<b>33,552</b>
Total funds brought forward		397,216	66,541	463,757	430,205
<b>Total Funds Carries Forward</b>		<b>425,924</b>	<b>66,343</b>	<b>492,267</b>	<b>463,757</b>

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.



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

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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total funds 2023 £</b>
<b>Donations</b>			
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>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total funds 2022 £</b>
	77,886		77,886
	65,521		65,521
	<u>143,407</u>	<u>-</u>	<u>143,407</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total funds 2023 £</b>
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>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total funds 2022 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
	-	-	-	-
	<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
	<b>454,722</b>	<b>121,569</b>	<b>576,291</b>

	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	-	-	-
	<b>330,657</b>	<b>17,985</b>	<b>348,642</b>

**8. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	<b>178,098</b>	<b>109,590</b>
Average number of employees	<b>5.3</b>	<b>4</b>

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

**9. NET INCOMING RESOURCES FOR THE YEAR**

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

**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**

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

**12. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Prepayments &amp; Accrued Income</b>		
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	-
	<b>7,010</b>	<b>6,139</b>

**13. CREDITORS: Amounts falling due within one year**

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



**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
	<b>66,541</b>	<b>121,371</b>	<b>(121,569)</b>	<b>-</b>	<b>66,343</b>

	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
	<b>18,141</b>	<b>66,385</b>	<b>(17,985)</b>	<b>-</b>	<b>66,541</b>

**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)	<b>317,049</b>
Contingency fund	79,128	-	-	14,227	<b>93,355</b>
Financial Inclusion	-	15,521	-	-	<b>15,521</b>
	<u><b>397,216</b></u>	<u><b>483,430</b></u>	<u><b>(454,722)</b></u>	<u><b>-</b></u>	<u><b>425,924</b></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)	<b>318,088</b>
Contingency fund	48,242	-	-	30,886	<b>79,128</b>
	<u><b>412,064</b></u>	<u><b>315,809</b></u>	<u><b>(330,657)</b></u>	<u><b>-</b></u>	<u><b>397,216</b></u>

Contingency fund relates to the reserves policy on Page 9.

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

**17. CHARITABLE INCORPORATED ORGANISATION**

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