



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.

It provided food to **18,079** people in the financial year 2024-2025 and maintained positive working relationships with a wide range of partner agencies which it keeps under review. The Foodbank has a committed team of regular volunteers as well as 8 members of staff during the reporting year. It has an organisational structure which includes a dedicated board of Trustees which normally meets every two months. An operations team meeting is held regularly and reports to the Trustee meeting. During the reporting year, the staffing structure of the charity was reviewed, and it was decided that senior members of the Operations Team would be in attendance at Board meetings.

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.

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. The Trustees are profoundly grateful to all who make this possible.

Leeds North & West Foodbank would like to extend a huge thanks to all our individual donors who contributed **£51,910** 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 facing hunger and hardship. In addition to financial donations, **74,072.68kg** of food, providing **176,387** 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 financial donations and food items at every home game. They are always found near Bremner Square two hours before home games. Our share of Match Day collections this reporting year amounted to **£6,883.34**. We thank LUST for their continuing support.

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

		Unrestricted	Restricted	2025	2024
		Funds	Funds	Total	Total
	Note	£	£	Funds	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		<u>189,953</u>	<u>371,296</u>
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	(275,404)	135,123
Interest paid	(269)	(274)
Net cash from operating activities	(275,673)	134,849
Cashflows from investing activities		
Purchase of tangible assets	(22,503)	(2,391)
Net cash used in investing activities	(22,503)	(2,391)
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	307,808	605,984

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.

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>

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
Restricted Funds					
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>