

CARLISLE FOODBANK

England & Wales · Charity number 1165332

Details

Status Registered

Legal form CIO

Registered 2016-01-27

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

Contact

Address Unit 4
Tower Court
West Tower Street
Carlisle
CA3 8QT

Phone 07512552449

Email hello@carlislefoodbank.org.uk

Website www.carlislefoodbank.org.uk

Activities

Objects: TO RELIEVE PERSONS IN CARLISLE AND THE SURROUNDING AREA WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS, BY PROVIDING SUCH PERSONS WITH FOOD WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF RESOURCES.

Activities: Collection and distribution of food to those referred to the Carlisle Foodbank by recognised referrers

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£343,664	£332,297	-	-
2024-04-05	£354,483	£315,414	-	-
2023-04-05	£369,140	£311,016	-	-
2022-04-05	£261,545	£235,515	-	-
2021-04-05	£207,431	£129,918	-	-

Trustees

Name	Role	Appointed
CHRISTINE BOWDITCH		2016-01-27
Catherine Prescott-Develing		2021-09-08
Darren James Kelton		2024-03-06
John Heneghan		2025-03-05
Marie Twiss-Walker		2023-11-01
Natalie Richardson		2025-10-01

Accounts

Charity registration number 1165332 (England and Wales)

CARLISLE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CARLISLE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs C Bowditch
Ms C Prescott-Develing
Mr S Jermin
Mr D Kelton
Ms M Twiss-Walker
Mr J Heneghan (Appointed 5 March 2025)
Mr T Metcalfe (Appointed 5 March 2025)

Charity number (England and Wales)

1165332

Principal address

Unit 4, Tower Court
West Tower Street
Carlisle
Cumbria
CA3 8QT

Independent examiner

Stuart Farrer BA(Hons), FCA, DChA
Sterling House
3 Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Bankers

Cumberland Building Society
Cumberland House
Cooper Way
Parkhouse
Carlisle
CA3 0JF

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

CARLISLE FOODBANK

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CARLISLE FOODBANK
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The purpose of the charity is to relieve those people in Carlisle and the surrounding area who are experiencing need, hardship or distress by providing them with food which they could not otherwise afford through lack of resources.

It operates as an emergency foodbank and the main activities undertaken in relation to its purpose consist of:

- 1) Sourcing donations from supermarkets, businesses, individuals and grant awarding bodies.
- 2) Maintaining close links with the agencies who refer people to the Foodbank when the need for food support is identified.
- 3) Providing food to those in need in a supportive and friendly manner and meeting specific individual requirements wherever possible.

Public benefit

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

The level of demand for the Foodbank's services has remained high this year with referrals for 10,228 emergency food parcels being received. The table below shows a breakdown of the recipients of those parcels.

	Number of Food Parcels
Adults	5,225
Children	2,549
Pets	2,454
Total	10,228

To meet this level of demand requires addressing the Foodbank's three main activities, and the role of the Operations Director and Manager in this has been crucial.

Over the past year, Carlisle Foodbank has continued to strengthen its work through a number of successful initiatives and events, including:

- Annual General Meeting – a well-attended and constructive meeting, ensuring strong governance and direction for the year ahead.
- Christmas Hampers – delivered in collaboration with Carlisle Food Network, providing additional support for families over the Christmas period.
- Carlisle Cathedral Christmas Tree Festival – raising awareness of our work and engaging the wider community.
- Community Fundraising Events – including food and monetary donations collected at local gigs held by bands across the city.
- Ullswater Way Sponsored Walk – where 30 supporters took on the challenge to raise valuable funds for the Foodbank.

These achievements reflect the commitment of our staff, volunteers, partners, and supporters in ensuring that Carlisle Foodbank remains a vital source of help and hope for our community.

Sourcing food and financial donations

Grants have played a vital role in sustaining and strengthening the ongoing work of Carlisle Foodbank. They have enabled us to continue providing emergency food parcels to individuals and families experiencing crisis, while also ensuring we can respond effectively to the growing and changing needs of our community. These funds support not only the provision of essential food supplies but also the infrastructure, resources, and volunteer training required to operate safely and efficiently. Without the generosity of grant-making bodies, our ability to reach those most in need would be significantly diminished. Food donations have fluctuated throughout the year, with Christmas, Easter and Harvest time bringing in greatest number of donations. We supplement donated food with essential purchases to provide balanced, nutritious parcels. We remain incredibly grateful for one off donations, as well as those who continue to donate on a monthly basis. Our JustGiving page continues to thrive, giving people an easier way to fundraise for the Foodbank.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Staff

Carlisle Foodbank is very fortunate in the competence and commitment of its Operations Director and Manager. Their leadership ensures that every Foodbank user receives a welcoming and supportive service, with individual needs recognised and addressed wherever possible. This leadership has fostered a strong and dedicated community of around 40 volunteers, many of whom have given long service, including one who has been with the Foodbank since its inception. Alongside this core team, a number of individuals and partner organisations have contributed through short-term volunteering. This not only strengthens the work of the Foodbank but also provides valuable opportunities for participants to gain work experience and develop essential life skills.

We are committed to investing in the growth and development of our team. Continuing professional development for staff and selected volunteers has included training in fire safety, safeguarding, oral health, mental health, and Health & Safety, ensuring that the Foodbank remains a safe, responsive, and well-equipped environment for both clients and volunteers.

Financial review

During the financial year 2024-2025 the total incoming resources of the charity were £343,664 of which £3,000 was restricted and £340,664 was unrestricted. Total resources expended for the charity were £332,297 of which £3,000 was restricted and £329,297 was unrestricted, resulting in a total surplus of £11,367.

The total amount of reserves at the year end was £303,587 compared to £292,220 in 2024. This is represented by restricted funds of £nil and unrestricted funds of £303,587.

Risks

The greatest risk faced by the Foodbank is the potential loss of the two members of staff, along with the extensive knowledge and contacts they have built up. Because of the cost of living increases this year and resultant salary rises, a review of market rates was conducted. As a result, a higher percentage increase was awarded than in previous years to provide parity with comparable roles in the labour market.

Plans for future periods

This year plans started for a new community café and shop to work alongside Carlisle Foodbank. The aim of this initiative is to provide a supportive and inclusive space where people can access affordable food and essentials in a dignified way, while also enjoying the benefits of a welcoming community environment. The café and shop will be designed to act as a bridge between reliance on emergency food parcels and full independence in regular supermarket shopping. By offering good quality, low-cost food options and a space for social connection, we hope to reduce stigma, build resilience, and encourage sustainable lifestyles. This project represents an important step in broadening the support Carlisle Foodbank offers, ensuring we can continue to meet immediate needs while also creating pathways towards longer-term stability for individuals and families in our community. We hope to open the shop and cafe in the Autumn of 2025.

Structure, governance and management

Carlisle Foodbank was set up as a Charitable Incorporated Organisation (CIO) with the Charity Commission (registration number: 1165332) on 27 January 2016. The object and powers of the CIO are established in its governing document which is an association constitution. The Foodbank is run by a board of trustees, with co-opted members. There are two paid members of staff: a part-time Operations Director and a part-time Manager.

Trustees are recruited amongst existing volunteers, and advertised on the Cumbria Council for Voluntary Service website.

The Board of Trustees consisted of seven members at the start of the period.

Following the resignation of Sue Angus in January 2025, Cath Prescott-Develing was elected as Chair in February 2025.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N McNulty	(Resigned 18 August 2024)
Mrs C Bowditch	
Ms C Prescott-Develing	
Mr E Bryant	(Resigned 5 June 2024)
Mr S Jermin	
Mrs SJ Angus	(Resigned 7 January 2025)
Mr D Kelton	
Ms M Twiss-Walker	
Mr J Heneghan	(Appointed 5 March 2025)
Mr T Metcalfe	(Appointed 5 March 2025)

Recruitment and appointment of trustees

Trustee vacancies are advertised internally and externally, and expressions of interest are followed up with a selection process involving an initial informal discussion about the role with two Board members and a subsequent meeting with the full Board. In selecting individuals, the trustees have regard for the skills, knowledge and experience required for the role. A majority vote of the Board is required for the appointment of a new member.

Management of the relationship with agencies

Carlisle Foodbank operates on a referral basis, working closely with a wide range of trusted partners to ensure support reaches those most in need. We accept referrals from a broad network of agencies, including local charities, community organisations, housing associations, health services, and Cumberland Council. This collaborative approach ensures that individuals and families accessing the Foodbank are identified by professionals who are best placed to assess their circumstances and needs. By working in partnership across sectors, we can provide not only emergency food parcels but also help people connect with wider forms of support available within the community.

This year we were proud to open our new hub within Carlisle Foodbank. The hub provides a dedicated space for our referral agencies to meet with clients on a one-to-one basis in a supportive and confidential environment. The introduction of this facility has already proved to be a great success. It allows agencies to offer tailored advice and guidance directly within the Foodbank setting, helping individuals and families access the wider services and support they need. Our aim is to use this collaborative approach not only to provide immediate relief through emergency food parcels, but also to support people in moving towards a more sustainable living situation, reducing long-term reliance on food aid.

Key Management Personnel

The trustees have control of the charity so do not consider any staff are key management personnel.

The trustees' report was approved by the Board of Trustees.

Ms C Prescott-Develing
Trustee

5 December 2025

CARLISLE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARLISLE FOODBANK

I report to the trustees on my examination of the financial statements of Carlisle Foodbank (the charity) for the year ended 31 March 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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Farrer BA(Hons), FCA, DChA

Sterling House
3 Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Dated: 8 December 2025

CARLISLE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	337,855	3,000	340,855	353,106	-	353,106
Investments	4	2,809	-	2,809	1,377	-	1,377
Total income		<u>340,664</u>	<u>3,000</u>	<u>343,664</u>	<u>354,483</u>	<u>-</u>	<u>354,483</u>
Expenditure on:							
Cost of raising donations and legacies	5	218,552	-	218,552	225,689	-	225,689
Charitable activities	6	110,745	3,000	113,745	89,725	-	89,725
Total expenditure		<u>329,297</u>	<u>3,000</u>	<u>332,297</u>	<u>315,414</u>	<u>-</u>	<u>315,414</u>
Net incoming resources before transfers		11,367	-	11,367	39,069	-	39,069
Gross transfers between funds		843	(843)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		<u>12,210</u>	<u>(843)</u>	<u>11,367</u>	<u>39,069</u>	<u>-</u>	<u>39,069</u>
Fund balances at 1 April 2024		<u>291,377</u>	<u>843</u>	<u>292,220</u>	<u>252,308</u>	<u>843</u>	<u>253,151</u>
Fund balances at 31 March 2025		<u><u>303,587</u></u>	<u><u>-</u></u>	<u><u>303,587</u></u>	<u><u>291,377</u></u>	<u><u>843</u></u>	<u><u>292,220</u></u>

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

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

CARLISLE FOODBANK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		4,340		1,534
Current assets					
Stocks	13	27,168		34,881	
Debtors	14	1,688		1,579	
Cash at bank and in hand		272,064		255,960	
		300,920		292,420	
Creditors: amounts falling due within one year	15	(1,673)		(1,734)	
Net current assets			299,247		290,686
Total assets less current liabilities			303,587		292,220
The funds of the charity					
Restricted income funds	17	-			843
Unrestricted funds	18	303,587			291,377
		303,587			292,220

The financial statements were approved by the trustees on 5 December 2025

Ms C Prescott-Develing
Trustee

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity 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 4, Tower Court, West Tower Street, Carlisle, CA3 8QT.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods are 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.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	15% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks, whether donated or purchased, are for distribution to beneficiaries and are measured at the fair value of the goods at the time of receipt. The carrying amount is assessed for impairment at the reporting date.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The values of donated goods received, and distributed, in the year have been estimated based on an average number of food parcels received and a nominal value of a food parcel. The year end stock figure also includes an element of estimation as average cost values are allocated to categories of similar food items. The trustees consider these estimates to be a fair representation of the values of donated and distributed goods and of stock held at the balance sheet date. Other accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2025	2025	2025	2024
	£	£	£	£
Donations - Foodbank	91,081	-	91,081	82,390
Donations - Grants	30,000	3,000	33,000	35,679
Donated goods	210,839	-	210,839	228,133
HMRC Gift Aid	5,935	-	5,935	6,904
	<u>337,855</u>	<u>3,000</u>	<u>340,855</u>	<u>353,106</u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	<u>2,809</u>	<u>1,377</u>

5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Cost of donated food	<u>218,552</u>	<u>225,689</u>

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	43,609	32,697
Depreciation and impairment	569	186
Orther organisations	912	888
Rent	20,000	20,000
Food Purchases	36,199	23,249
Electricity	1,963	2,448
Insurance	3,875	3,528
Repairs	395	-
Other establishment & office costs	1,420	1,814
Website	638	139
Sundry	2,271	3,164
	<u>111,851</u>	<u>88,113</u>
Share of support and governance costs (see note 7)		
Governance	1,894	1,612
	<u>113,745</u>	<u>89,725</u>
Analysis by fund		
Unrestricted funds	110,745	89,725
Restricted funds	3,000	-
	<u>113,745</u>	<u>89,725</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,894	1,612
Analysed between:		
Total	<u>1,894</u>	<u>1,612</u>

Governance costs includes payments to the independent examiner of £635 (2024: £600) for independent examination fees and £790 (2024: £1,012) for other fees.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	635	600
	Depreciation of owned tangible fixed assets	569	186
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	2
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	42,337	31,744
Other pension costs	1,272	953
	<u> </u>	<u> </u>
	43,609	32,697
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

Equipment
£

Cost

At 1 April 2024

2,913

Additions

3,374

At 31 March 2025

6,287

Depreciation and impairment

At 1 April 2024

1,378

Depreciation charged in the year

569

At 31 March 2025

1,947

Carrying amount

At 31 March 2025

4,340

At 31 March 2024

1,534

13 Stocks

2025
£

2024
£

Stock of food bags

27,168

34,881

14 Debtors

2025
£

2024
£

Amounts falling due within one year:

Other debtors

7

-

Prepayments and accrued income

1,681

1,579

1,688

1,579

15 Creditors: amounts falling due within one year

2025
£

2024
£

Trade creditors

130

264

Accruals and deferred income

1,543

1,470

1,673

1,734

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,272	953

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Food Voucher scheme	843	3,000	(3,000)	(843)	-

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Food Voucher scheme	843	-	-	-	843

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. .

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	291,377	340,664	(329,297)	843	303,587

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	252,308	354,483	(315,414)	-	291,377

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	4,340	-	4,340
Current assets/(liabilities)	299,247	-	299,247
	<u>303,587</u>	<u>-</u>	<u>303,587</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,534	-	1,534
Current assets/(liabilities)	289,843	843	290,686
	<u>291,377</u>	<u>843</u>	<u>292,220</u>

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	20,000	20,000
Between two and five years	16,667	36,667
	<u>36,667</u>	<u>56,667</u>

21 Related party transactions

There were no related party transactions during the year.

CARLISLE FOODBANK

England & Wales - Charity number 1165332

Accounts

Charity registration number 1165332

CARLISLE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CARLISLE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs C Bowditch	
	Ms C Prescott-Develing	
	Mr S Jermin	
	Mrs SJ Angus	
	Mr D Kelton	(Appointed 6 March 2024)
	Ms M Twiss-Walker	(Appointed 1 November 2023)
Charity number	1165332	
Principal address	Unit 4, Tower Court	
	West Tower Street	
	Carlisle	
	Cumbria	
	CA3 8QT	
Independent examiner	Stuart Farrer BA(Hons), FCA, DChA	
	Sterling House	
	3 Wavell Drive	
	Rosehill	
	Carlisle	
	Cumbria	
	CA1 2SA	
Bankers	Cumberland Building Society	
	Cumberland House	
	Cooper Way	
	Parkhouse	
	Carlisle	
	CA3 0JF	
	CAF Bank	
	25 Kings Hill Avenue	
	Kings Hill	
	West Malling	
	Kent	
	ME19 4JQ	

CARLISLE FOODBANK

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CARLISLE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The purpose of the charity is to relieve those people in Carlisle and the surrounding area who are experiencing need, hardship or distress by providing them with food which they could not otherwise afford through lack of resources.

It operates as an emergency foodbank and the main activities undertaken in relation to its purpose consist of:

- 1) Sourcing donations from supermarkets, businesses, individuals and grant awarding bodies.
- 2) Maintaining close links with the agencies who refer people to the Foodbank when the need for food support is identified.
- 3) Providing food to those in need in a supportive and friendly manner and meeting specific individual requirements wherever possible.

Public benefit

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Achievements and performance

The level of demand for the Foodbank's services has remained high this year with referrals for 10,665 emergency food parcels being received. The table below shows a breakdown of the recipients of those parcels.

	Number of Food Parcels
Adults	5459
Children	2864
Pets	2342
Total	10665

To meet this level of demand requires addressing the Foodbank's three main activities and the role of the Manager and Assistant Manager in this has been crucial.

Sourcing food and financial donations

Food donations have fluctuated during the year but where shortfalls have occurred, we have been able to cover them by drawing on our financial reserves from donations and grants to purchase necessary items. Strong relationships with a wide range of contacts built up over time by the Manager and members of the Board have helped to ensure that we are able to meet the demands placed on us. We continue to be very grateful for the generosity of individuals and organisations.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Staff

The Foodbank is very fortunate in the competence and commitment of its Manager and Assistant Manager who ensure that Foodbank users receive a welcoming and supportive service which addresses individual needs wherever possible. Their leadership has supported a strong community of volunteers numbering around 40, many of whom are long serving, including one who has been with the Foodbank since its beginning. In addition to this core team a number of other individuals and organisations have undertaken short-term volunteering which has not only benefitted the Foodbank but has also provided those taking part with work experience and life skills.

An annual meeting attended by fifteen volunteers was held in November and provided an opportunity for the Board to report on the work of the Foodbank over the year and listen to feedback from volunteers.

As part of the ongoing work to offer the best service possible to users, both staff members and a trustee attended safeguarding training. In addition, a dementia awareness session was put on by Age UK for the staff members and volunteers

Financial review

During the financial year 2023-2024 the total incoming resources of the charity were £354,483 of which £nil was restricted and £354,483 was unrestricted. Total resources expended for the charity were £315,414 of which £nil was restricted and £315,414 was unrestricted, resulting in a total surplus of £38,069.

The total amount of reserves at the year end was £292,220 compared to £253,151 in 2023. This is represented by restricted funds of £843 and unrestricted funds of £291,377.

Risks

The greatest risk faced by the Foodbank is the potential loss of the two members of staff, along with the extensive knowledge and contacts they have built up. Because of the cost of living increases this year and resultant salary rises, a review of market rates was conducted. As a result, a higher percentage increase was awarded than in previous years to provide parity with comparable roles in the labour market.

Plans for future periods

The trustees and the Foodbank managers, continue to look for ways to improve the service provided to users. Currently there is no space within the premises where conversations of a confidential nature can be held in private. Preliminary discussions are taking place about the provision of a hub for drop-in sessions which offer privacy and the opportunity for signposting to a wider range of support services.

Structure, governance and management

Carlisle Foodbank was set up as a Charitable Incorporated Organisation (CIO) with the Charity Commission (registration number: 1165332) on 27 January 2016. The object and powers of the CIO are established in its governing document which is an association constitution. The Foodbank is run by a board of trustees, with co-opted members. There are two paid members of staff: a part-time Foodbank Manager and a part-time Assistant Manager.

The Board of Trustees consisted of seven members at the start of the period, one member stood down and two new trustees with statistics and IT skills were subsequently appointed, further strengthening the Board's expertise.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N McNulty	(Resigned 18 August 2024)
Mrs C Bowditch	
Ms C Prescott-Develing	
Ms N Iveson	(Resigned 2 August 2023)
Mr E Bryant	(Resigned 5 June 2024)
Mr S Jermin	
Mrs SJ Angus	
Mr D Kelton	(Appointed 6 March 2024)
Ms M Twiss-Walker	(Appointed 1 November 2023)

Recruitment and appointment of trustees

Trustee vacancies are advertised internally and externally, and expressions of interest are followed up with a selection process involving an initial informal discussion about the role with two Board members and a subsequent meeting with the full Board. In selecting individuals, the trustees have regard for the skills, knowledge and experience required for the role. A majority vote of the Board is required for the appointment of a new member.

Management of the relationship with agencies

Referrals are accepted from a wide range of agencies in order to reach as many people in need as possible. During the year 60 agencies made use of our services although the majority of the referrals came from 40 of them. In January an event for referral agencies was organised, in conjunction with the local Council, to promote awareness of both the support the Foodbank can offer and that available from other complementary services in Carlisle.

Key Management Personnel

The trustees have control of the charity so do not consider that any staff are key management personnel.

The trustees' report was approved by the Board of Trustees.

Mrs SJ Angus

Trustee

5 September 2024

CARLISLE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARLISLE FOODBANK

I report to the trustees on my examination of the financial statements of Carlisle Foodbank (the charity) for the year ended 31 March 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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

Stuart Farrer BA(Hons), FCA, DChA

Sterling House
3 Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Dated: 31 October 2024

CARLISLE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	353,106	-	353,106	369,140	-	369,140
Investments	4	1,377	-	1,377	-	-	-
Total income		354,483	-	354,483	369,140	-	369,140
Expenditure on:							
Cost of raising donations and legacies	5	225,689	-	225,689	241,899	-	241,899
Charitable activities	6	89,725	-	89,725	67,899	1,218	69,117
Total expenditure		315,414	-	315,414	309,798	1,218	311,016
Net income for the year/ Net movement in funds		39,069	-	39,069	59,342	(1,218)	58,124
Fund balances at 1 April 2023		252,308	843	253,151	192,966	2,061	195,027
Fund balances at 31 March 2024		291,377	843	292,220	252,308	843	253,151

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

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

CARLISLE FOODBANK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,534		825
Current assets					
Stocks	13	34,881		32,437	
Debtors	14	1,579		1,331	
Cash at bank and in hand		255,960		220,025	
		<u>292,420</u>		<u>253,793</u>	
Creditors: amounts falling due within one year	15	<u>(1,734)</u>		<u>(1,467)</u>	
Net current assets			290,686		252,326
Total assets less current liabilities			<u>292,220</u>		<u>253,151</u>
The funds of the charity					
Restricted income funds	17		843		843
Unrestricted funds	18		291,377		252,308
			<u>292,220</u>		<u>253,151</u>

The financial statements were approved by the trustees on 5 September 2024

Mrs SJ Angus
Trustee

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity 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 49 Raven Street, Carlisle, CA1 2DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods are 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.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	15% reducing balance
-----------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks, whether donated or purchased, are for distribution to beneficiaries and are measured at the fair value of the goods at the time of receipt. The carrying amount is assessed for impairment at the reporting date.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The values of donated goods received, and distributed, in the year have been estimated based on an average number of food parcels received and a nominal value of a food parcel. The year end stock figure also includes an element of estimation as average cost values are allocated to categories of similar food items. The trustees consider these estimates to be a fair representation of the values of donated and distributed goods and of stock held at the balance sheet date. Other accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations - Foodbank	82,390	85,871
Donations - Grants	35,679	37,583
Donated goods	228,133	240,825
HMRC Gift Aid	6,904	4,861
	<u>353,106</u>	<u>369,140</u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>1,377</u>	<u>-</u>

5 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Cost of raising donations and legacies - donations	<u>225,689</u>	<u>241,899</u>

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Accountancy fees 2024 £	Accountancy fees 2023 £
Direct costs		
Staff costs	32,697	26,442
Depreciation and impairment	186	146
Other organisations	888	2,283
Rent	20,000	18,051
Food Purchases	23,249	10,521
Electricity	2,448	1,601
Insurance	3,528	3,509
Repairs	-	63
Other establishment & office costs	1,814	1,295
Website	139	2,689
Sundry	3,164	953
	<u>88,113</u>	<u>67,553</u>
Share of support and governance costs (see note 7)		
Governance	1,612	1,564
	<u>89,725</u>	<u>69,117</u>
Analysis by fund		
Unrestricted funds	89,725	67,899
Restricted funds	-	1,218
	<u>89,725</u>	<u>69,117</u>

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>1,612</u>	<u>1,564</u>
Analysed between:		
Accountancy fees	<u>1,612</u>	<u>1,564</u>

Governance costs includes payments to the independent examiner of £600 (2023: £600) for independent examination fees and £1,012 (2022: £964) for other fees.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	186	146
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	2
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	31,744	25,760
Other pension costs	953	682
	<u> </u>	<u> </u>
	32,697	26,442
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

Equipment
£

Cost

At 1 April 2023

2,018

Additions

895

At 31 March 2024

2,913

Depreciation and impairment

At 1 April 2023

1,193

Depreciation charged in the year

186

At 31 March 2024

1,379

Carrying amount

At 31 March 2024

1,534

At 31 March 2023

825

13 Stocks

2024
£

2023
£

Stock of food bags

34,881

32,437

14 Debtors

2024
£

2023
£

Amounts falling due within one year:

Prepayments and accrued income

1,579

1,331

15 Creditors: amounts falling due within one year

2024
£

2023
£

Trade creditors

264

67

Accruals and deferred income

1,470

1,400

1,734

1,467

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	953	682

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Resources expended	At 31 March 2024
	£	£	£
Food Voucher scheme	843	-	843

Previous year:

	At 1 April 2022	Resources expended	At 31 March 2023
	£	£	£
Food Voucher scheme	2,061	(1,218)	843

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. .

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	252,308	354,483	(315,414)	291,377

Previous year:

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	192,966	369,140	(309,798)	252,308

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,534	-	1,534
Current assets/(liabilities)	289,843	843	290,686
	<u>291,377</u>	<u>843</u>	<u>292,220</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	825	-	825
Current assets/(liabilities)	251,483	843	252,326
	<u>252,308</u>	<u>843</u>	<u>253,151</u>

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	20,000	18,333
Between two and five years	36,667	58,334
	<u>56,667</u>	<u>76,667</u>

21 Related party transactions

There were no related party transactions during the year.

CARLISLE FOODBANK

England & Wales - Charity number 1165332

Accounts

CARLISLE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CARLISLE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr N McNulty
Mrs C Bowditch
C Prescott-Develing
Ms N Iveson
Mr E Bryant
Mr S Jermin
SJ Angus

Charity number

1165332

Principal address

Unit 4, Tower Court
West Tower Street
Carlisle
Cumbria
CA3 8QT

Independent examiner

Stuart Farrer FCA
Sterling House
Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Bankers

Cumberland Building Society
Cumberland House
Cooper Way
Parkhouse
Carlisle
CA3 0JF

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 47Q

CARLISLE FOODBANK

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Statement of financial activities	4
Statement of financial position	5
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CARLISLE FOODBANK
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The aim of the Foodbank is the relief from hunger of people facing hardship in Carlisle by providing food parcels to those referred by third parties.

The Foodbank continues to meet this need and for the fourth consecutive year we have experienced another increase in referrals. This trend continues to be met with the generosity of people and businesses from the local community, and although food donations have reduced, public financial donations have helped to offset this. We have also successfully applied for trusts and grants from local funders which have enabled Carlisle Foodbank to increase its ability to meet its aim.

Public Benefit

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Achievements and performance

In order to meet the increased demand for emergency food we opened an additional day a week, which has provided increased opening hours for referrals to access our service.

In this past financial year, we have had 4765 referrals for emergency food parcels, which is over 2000 more referrals than the previous financial year (2732 referrals in 2021 - 2022).

This year we also ran some workshops with trustees, staff and volunteers, to look at developing our business planning, review how we are doing and reflecting how any internal and external changes have impacted on the organisation. These workshops were well received and have provided valuable reassurance and innovative thinking to support the Foodbank's future sustainability.

Volunteers continue to provide invaluable support to the organisation and in June we held a general meeting to bring them together, share our annual report, and to say thank you for all that they have done. We have over 40 volunteers who contribute daily to the success of Carlisle Foodbank in meeting its objectives.

Financial review

During the financial year 2022-2023 the total incoming resources of the charity were £369,140 of which £nil was restricted and £369,140 was unrestricted. Total resources expended for the charity were £311,016 of which £1,218 was restricted and £309,798 was unrestricted, resulting in a total surplus of £58,124.

The total amount of reserves at the year end was £253,151 compared to £195,027 in 2022. This is represented by restricted funds of £843 and unrestricted funds of £252,308.

CARLISLE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Carlisle Foodbank has been set up as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission (registration number: 1165332) on 27th January 2016. The object and powers of the CIO are established in its governing document which is an association constitution. The Foodbank is run by a board of trustees, with co-opted members. There are two paid members of staff: a part-time Foodbank Manager, and a part-time Assistant Manager. Approximately twelve meetings of the Board are held annually.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr N McNulty

Mrs C Bowditch

C Prescott-Develing

Ms N Iveson

Mr E Bryant

Mr S Jermin

SJ Angus

Miss Rachael Rodway

(Deceased 25 April 2022)

Trustee vacancies are advertised internally and externally, and expressions of interest are followed up with a selection process and a vote at a board meeting. A majority vote of the board members is required for the appointment of a trustee.

This year we lost one of the founders of Carlisle Foodbank, someone who was at the heart of all that the Foodbank has achieved. The passing of Rachael Rodway was felt by staff, volunteers and people who used the service, but she continues to play an important role in Carlisle Foodbank having put in place solid foundations and principles to ensure that it continues to meet the needs.

Key Management Personnel

The trustees have control of the charity so do not consider that any staff are key management personnel.

The trustees' report was approved by the Board of Trustees.

.....

Mr N McNulty

Trustee

Date: 15 August 2023

CARLISLE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CARLISLE FOODBANK

I report to the trustees on my examination of the financial statements of Carlisle Foodbank (the charity) for the year ended 31 March 2023.

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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Institute of Chartered Accountants in England & Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

Stuart Farrer FCA

Sterling House
Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Dated: 18 August 2023

CARLISLE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	369,140	-	369,140	253,895	7,650	261,545
Expenditure on:							
Cost of raising donations and legacies	4	241,899	-	241,899	165,969	-	165,969
Charitable activities	5	67,899	1,218	69,117	60,151	9,306	69,457
Other		-	-	-	89	-	89
Total expenditure		309,798	1,218	311,016	226,209	9,306	235,515
Gross transfers between funds		-	-	-	(116)	116	-
Net income/(expenditure) for the year/							
Net movement in funds		59,342	(1,218)	58,124	27,570	(1,540)	26,030
Fund balances at 1 April 2022		192,966	2,061	195,027	165,396	3,601	168,997
Fund balances at 31 March 2023		252,308	843	253,151	192,966	2,061	195,027

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

All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

CARLISLE FOODBANK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		825		971
Current assets					
Stocks	12	32,437		33,511	
Debtors	13	1,331		1,229	
Cash at bank and in hand		220,025		166,190	
		<u>253,793</u>		<u>200,930</u>	
Creditors: amounts falling due within one year	14	<u>(1,467)</u>		<u>(6,874)</u>	
Net current assets			252,326		194,056
Total assets less current liabilities			<u>253,151</u>		<u>195,027</u>
Income funds					
Restricted funds	15		843		2,061
Unrestricted funds			252,308		192,966
			<u>253,151</u>		<u>195,027</u>

The financial statements were approved by the Trustees on 15 August 2023

.....
Mr N McNulty
Trustee

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity 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 49 Raven Street, Carlisle, CA1 2DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods are 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.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	15% reducing balance
-----------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks, whether donated or purchased, are for distribution to beneficiaries and are measured at the fair value of the goods at the time of receipt. The carrying amount is assessed for impairment at the reporting date.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The values of donated goods received, and distributed, in the year have been estimated based on an average number of food parcels received and a nominal value of a food parcel. The year end stock figure also includes an element of estimation as average cost values are allocated to categories of similar food items. The trustees consider these estimates to be a fair representation of the values of donated and distributed goods and of stock held at the balance sheet date. Other accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations - Foodbank	85,871	78,752	850	79,602
Donations - Grants	37,583	10,000	6,800	16,800
Donated goods	240,825	157,846	-	157,846
HMRC Gift Aid	4,861	7,297	-	7,297
	<u>369,140</u>	<u>253,895</u>	<u>7,650</u>	<u>261,545</u>

4 Cost of raising donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Cost of raising donations and legacies - donations	<u>241,899</u>	<u>165,969</u>
	<u>241,899</u>	<u>165,969</u>

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Total fund 2023 £	Total fund 2022 £
Staff costs	26,442	17,396
Depreciation and impairment	146	171
Other organisations	2,283	-
Rent	18,051	17,833
Food purchases	10,521	11,861
Light & heat	1,601	10,631
Insurance	3,509	2,954
Repairs and maintenance	63	45
Other establishment and office costs	1,295	6,772
Website Costs	2,689	-
Sundry expenses	953	233
	<u>67,553</u>	<u>67,896</u>
Share of governance costs (see note 6)	1,564	1,561
	<u>69,117</u>	<u>69,457</u>
Analysis by fund		
Unrestricted funds	67,899	60,151
Restricted funds	1,218	9,306
	<u>69,117</u>	<u>69,457</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy fees	-	1,564	1,564	1,561
	<u>-</u>	<u>1,564</u>	<u>1,564</u>	<u>1,561</u>
Analysed between				
Charitable activities	-	1,564	1,564	1,561
	<u>-</u>	<u>1,564</u>	<u>1,564</u>	<u>1,561</u>

Governance costs includes payments to the independent examiner of £600 (2022: £600) for independent examination fees and £964 (2022: £961) for other fees.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7	Net movement in funds	2023	2022
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	146	171
	Loss on disposal of tangible fixed assets	-	89
		<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	2	2
	<u> </u>	<u> </u>

Employment costs	2023	2022
	£	£
Wages and salaries	25,760	16,890
Other pension costs	682	506
	<u> </u>	<u> </u>
	26,442	17,396
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

Equipment
£

Cost

At 1 April 2022

2,018

At 31 March 2023

2,018

Depreciation and impairment

At 1 April 2022

1,047

Depreciation charged in the year

146

At 31 March 2023

1,193

Carrying amount

At 31 March 2023

825

At 31 March 2022

971

12 Stocks

2023
£

2022
£

Raw materials and consumables

32,437

33,511

Included in the year end stock figure for 2022 are supermarket vouchers to the value of £6,800.

13 Debtors

2023
£

2022
£

Amounts falling due within one year:

Prepayments and accrued income

1,331

1,229

14 Creditors: amounts falling due within one year

2023
£

2022
£

Trade creditors

67

5,481

Other creditors

-

93

Accruals and deferred income

1,400

1,300

1,467

6,874

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
CCF Rough Sleepers	1,449	-	(1,565)	116	-	-	-
CCC: Funding for moving costs	-	3,800	(3,800)	-	-	-	-
Food Voucher scheme	2,152	420	(511)	-	2,061	(1,218)	843
CCF: Food for parcels	-	3,000	(3,000)	-	-	-	-
Miscellaneous restricted funds	-	430	(430)	-	-	-	-
	<u>3,601</u>	<u>7,650</u>	<u>(9,306)</u>	<u>116</u>	<u>2,061</u>	<u>(1,218)</u>	<u>843</u>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	825	-	825	971	-	971
Current assets/(liabilities)	251,483	843	252,326	191,995	2,061	194,056
	<u>252,308</u>	<u>843</u>	<u>253,151</u>	<u>192,966</u>	<u>2,061</u>	<u>195,027</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	18,333	18,333
Between two and five years	58,334	76,667
	<u>76,667</u>	<u>95,000</u>

CARLISLE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Pension and other post retirement benefits

The charge to profit or loss in respect of defined contribution schemes was £682 (2022 - £506).

19 Related party transactions

There were no related party transactions during the year.

Accounts

CHARITY REGISTRATION NUMBER: 1165332

Carlisle Foodbank
Unaudited Financial Statements
31 March 2022

SAINT & CO

Chartered Accountants
Saint & Co Chartered Accountants
Sterling House
Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

Carlisle Foodbank

Financial Statements

Year ended 31 March 2022

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Carlisle Foodbank
Trustees' Annual Report
Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carlisle Foodbank
Charity registration number	1165332
Principal office	Unit 4, Tower Court West Tower Street Carlisle CA3 8QT

THE TRUSTEES

Miss R M Rodway	(Deceased 25 April 2022)
Mrs C Bowditch	
Rev D G Pitkeathly	(Resigned 8 September 2021)
Mrs J Gadman	(Resigned 8 September 2021)
C Prescott-Develing	(Appointed 8 September 2021)
Mrs A M Pattinson	(Resigned 8 September 2021)
Ms N Iveson	
Mr E Bryant	(Appointed 8 September 2021)
Mr S Jermin	(Appointed 8 September 2021)
SJ Angus	(Appointed 8 September 2021)
Mr N McNulty	(Appointed 23 March 2022)

INDEPENDENT EXAMINER	Stuart Farrer FCA Saint & Co Chartered Accountants Sterling House Wavell Drive Rosehill Carlisle Cumbria CA1 2SA
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Carlisle Foodbank has been set up as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission (registration number: 1165332) on 27th January 2016. The object and powers of the CIO are established in its governing document which is an association constitution. The Foodbank is run by a board of trustees, with co-opted members. There are two paid members of staff: a part-time Foodbank Manager, and a part-time Assistant Manager. Approximately twelve meetings of the Board are held annually.

Trustee vacancies are advertised internally and externally and expressions of interest are followed up with a selection process and a vote at a board meeting. A majority vote of the board members is required for the appointment of a trustee.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Key Management Personnel

The trustees have control of the charity so do not consider that any staff are key management personnel.

Carlisle Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

The aim of the Foodbank is relief of hunger of vulnerable people in Carlisle by providing food parcels to those referred by third parties. Over three thousand emergency parcels have been distributed this year, about one-third of which were for children. Food is donated through a variety of ways but mainly by members of the public and businesses. Shortages of essential food are covered by purchases using existing funds.

The volume of donations in kind has diminished but our regular donors, and many others, have given financial donations. The reduction in food donations is a concern as this comes at a time of increasing demands on the service, and means using additional finances to supplement the food needs. This is highlighted in the accounts and is something that we are considering addressing with other affordable food outlets, to encourage a more coordinated approach to how food donations are distributed across services in the city. In the past year we have also been building on the initiatives in place to increase donations in traditional and creative new ways, such as the 'book the bin' challenge and regular events with local supermarkets.

ACHIEVEMENTS AND PERFORMANCE

It has been the first full year in our premises at Tower Court and the first post- pandemic year of operation. The premises has provided us with a space that is functional and has met the increasing needs of households referred to us. Having a 'shop front' means that people and businesses know where to go to drop off donations, but having limited space inside means we are, at times, asking people to queue outside, which is not ideal. We also do not have the internal space to expand on some of the services that would provide an additional benefit to the households referred to us. However the building, staff and volunteers continue to provide a valued and positive experience to the households accessing us for emergency food. In recognition of the importance of our staff and volunteers we take this opportunity to say thank you: they have kept the foodbank going through a challenging few years which have seen changes in premises, responding to the various demands of the pandemic and the current cost of living crisis. Carlisle Foodbank could not work without these incredible people. This past year has seen the roles of both the manager and deputy manager change, both in terms of the number of hours being worked and the level of responsibility they carry. Their contribution has brought greater professionalism to the Foodbank and enhanced the well-being of volunteers and users, enabling high quality service to be provided, despite a steep increase in demand.

We now have access to internet banking, which provides an easier and more effective system for payments, and we are in the process of consolidating the two current accounts with the local building society. As we look to the next year, we want to build on the positive foundations and our immediate priority is to be prepared to meet the growing need for emergency food. This may mean looking to pilot an additional day of opening over the winter period, and additional training for referral agencies to support appropriate referrals. We also want to update our business plan over the next year to reflect internal and external changes, but also provide a 'road map' for Carlisle Foodbank's future sustainability.

FINANCIAL REVIEW

During the financial year 2021-2022 the total incoming resources of the charity were £261,545 of which £7,650 were restricted funds and £253,895 was unrestricted. Total resources expended for the charity were £235,515 of which £9,306 was restricted and £226,209 was unrestricted, resulting in a total surplus of £26,030.

The total amount of reserves at the year end was £195,027 compared to £168,997 in 2021. This is represented by restricted funds of £2,061 and unrestricted funds of £192,966.

Carlisle Foodbank
Trustees' Annual Report *(continued)*
Year ended 31 March 2022

The trustees' annual report was approved on 28th November 2022 and signed on behalf of the board of trustees by:

Mr N McNulty
Trustee

Carlisle Foodbank

Independent Examiner's Report to the Trustees of Carlisle Foodbank

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Carlisle Foodbank ('the charity') for the year ended 31 March 2022.

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 Institute of Chartered Accountants in England and Wales (ICAEW), 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.

Stuart Farrer FCA
Independent Examiner

Saint & Co Chartered Accountants
Sterling House
Wavell Drive
Rosehill
Carlisle
Cumbria
CA1 2SA

29th November 2022

Carlisle Foodbank
Statement of Financial Activities
Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	253,895	7,650	261,545	207,415
Investment income	5	–	–	–	16
Total income		<u>253,895</u>	<u>7,650</u>	<u>261,545</u>	<u>207,431</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	165,969	–	165,969	94,188
Expenditure on charitable activities	7	60,151	9,306	69,457	35,405
Other expenditure	8	89	–	89	325
Total expenditure		<u>226,209</u>	<u>9,306</u>	<u>235,515</u>	<u>129,918</u>
Net income		<u>27,686</u>	<u>(1,656)</u>	<u>26,030</u>	<u>77,513</u>
Transfers between funds		(116)	116	–	–
Net movement in funds		<u>27,570</u>	<u>(1,540)</u>	<u>26,030</u>	<u>77,513</u>
Reconciliation of funds					
Total funds brought forward		165,396	3,601	168,997	91,484
Total funds carried forward		<u>192,966</u>	<u>2,061</u>	<u>195,027</u>	<u>168,997</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Carlisle Foodbank
Statement of Financial Position
31 March 2022

	Note	2022 £	£	2021 £
FIXED ASSETS				
Tangible fixed assets	13		971	1,231
CURRENT ASSETS				
Stocks	14	33,511		41,634
Debtors	15	1,229		1,042
Cash at bank and in hand		166,190		126,365
		200,930		169,041
CREDITORS: amounts falling due within one year	16	(6,874)		(1,275)
NET CURRENT ASSETS			194,056	167,766
TOTAL ASSETS LESS CURRENT LIABILITIES			195,027	168,997
NET ASSETS			195,027	168,997
FUNDS OF THE CHARITY				
Restricted funds			2,061	3,601
Unrestricted funds			192,966	165,396
Total charity funds	18		195,027	168,997

These financial statements were approved by the board of trustees and authorised for issue on 28th November 2022, and are signed on behalf of the board by:

Mr N McNulty
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Carlisle Foodbank
Notes to the Financial Statements
Year ended 31 March 2022

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 49 Raven Street, Carlisle, CA1 2DQ.

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.

Disclosure exemptions

The charity has taken advantage of the disclosure exemptions permitted by the Charities SORP 2015 (FRS102) regarding inclusion of a Statement of Cash Flows as the Charity is a small charity as defined in Update Bulletin 1 of the Charities SORP (FRS102).

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.

Significant judgements

The trustees do not consider there to be any significant judgements made in the preparation of the financial statements.

Key sources of estimation uncertainty

The values of donated goods received, and distributed, in the year have been estimated based on an average number of food parcels received and a nominal value of a food parcel. The year end stock figure also includes an element of estimation as average cost values are allocated to categories of similar food items. The trustees consider these estimates to be a fair representation of the values of donated and distributed goods and of stock held at the balance sheet date. Other accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. ACCOUNTING POLICIES *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing any trade discounts due.

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.

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.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. ACCOUNTING POLICIES *(continued)*

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.

Operating leases

Lease payments are recognised as an expense over the lease term in line with the payment structure established by the lessor. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line 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.

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:

Equipment	- 15% reducing balance
-----------	------------------------

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.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. ACCOUNTING POLICIES *(continued)*

Stocks

Stocks, whether donated or purchased, are for distribution to beneficiaries and are measured at the fair value of the goods at the time of receipt. The carrying amount is assessed for impairment at the reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

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.

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 2022 £
DONATIONS			
Donations - Foodbank	78,752	850	79,602
Donated goods	157,846	—	157,846
HMRC Gift Aid	7,297	—	7,297
Donations - Grants	10,000	6,800	16,800

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
GRANTS			
CCF grant - tents for rough sleepers	—	—	—
	<u>253,895</u>	<u>7,650</u>	<u>261,545</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations - Foodbank	90,881	2,243	93,124
Donated goods	97,427	—	97,427
HMRC Gift Aid	—	—	—
Donations - Grants	7,450	7,500	14,950
GRANTS			
CCF grant - tents for rough sleepers	—	1,914	1,914
	<u>195,758</u>	<u>11,657</u>	<u>207,415</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	—	—	16	16

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>165,969</u>	<u>165,969</u>	<u>94,188</u>	<u>94,188</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Foodbank	67,896	—	67,896	34,108
Governance costs	—	1,561	1,561	1,297
	<u>67,896</u>	<u>1,561</u>	<u>69,457</u>	<u>35,405</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	89	89	325	325

9. NET INCOME

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	171	217
Loss on disposal of tangible fixed assets	89	325

10. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	530
Other financial services	961	767
	1,561	1,297

11. STAFF COSTS

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

	2022 £	2021 £
Wages and salaries	16,890	14,780
Employer contributions to pension plans	506	–
	17,396	14,780

The average head count of employees during the year was 2 (2021: 1).

	2022 No.	2021 No.
Foodbank staff	2	1

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any trustee by the charity during the year.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 April 2021	2,202
Disposals	(184)
At 31 March 2022	<u>2,018</u>
Depreciation	
At 1 April 2021	971
Charge for the year	171
Disposals	(95)
At 31 March 2022	<u>1,047</u>
Carrying amount	
At 31 March 2022	<u>971</u>
At 31 March 2021	<u>1,231</u>

14. STOCKS

	2022 £	2021 £
Raw materials and consumables	<u>33,511</u>	<u>41,634</u>

Included in the year end stock figure for 2022 are supermarket vouchers to the value of £6,800.

15. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	<u>1,229</u>	<u>1,042</u>

16. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,481	—
Accruals and deferred income	1,300	1,275
Other creditors	93	—
	<u>6,874</u>	<u>1,275</u>

17. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £506 (2021: £Nil).

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>165,396</u>	<u>253,895</u>	<u>(226,209)</u>	<u>(116)</u>	<u>192,966</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>91,376</u>	<u>195,774</u>	<u>(123,723)</u>	<u>1,969</u>	<u>165,396</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
CCF Rough Sleepers	1,449	–	(1,565)	116	–
CCC: Funding for moving costs	–	3,800	(3,800)	–	–
CCC: Funding for electricals for new premises	–	–	–	–	–
Food voucher scheme	2,152	420	(511)	–	2,061
CCF: Food for parcels	–	3,000	(3,000)	–	–
Miscellaneous restricted funds	–	430	(430)	–	–
	<u>3,601</u>	<u>7,650</u>	<u>(9,306)</u>	<u>116</u>	<u>2,061</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
CCF Rough Sleepers	108	1,914	(573)	–	1,449
CCC: Funding for moving costs	–	5,000	(4,037)	(963)	–
CCC: Funding for electricals for new premises	–	2,500	(1,494)	(1,006)	–
Food voucher scheme	–	2,243	(91)	–	2,152
CCF: Food for parcels	–	–	–	–	–
Miscellaneous restricted funds	–	–	–	–	–
	<u>108</u>	<u>11,657</u>	<u>(6,195)</u>	<u>(1,969)</u>	<u>3,601</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	971	–	971
Current assets	198,868	2,061	200,929
Creditors less than 1 year	(6,873)	–	(6,873)
Net assets	192,966	2,061	195,027
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,231	–	1,231
Current assets	165,440	3,601	169,041
Creditors less than 1 year	(1,275)	–	(1,275)
Net assets	165,396	3,601	168,997

20. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	18,333	19,000
Later than 1 year and not later than 5 years	76,667	78,333
Later than 5 years	–	16,667
	95,000	114,000

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

Carlisle Foodbank
Management Information
Year ended 31 March 2022

The following pages do not form part of the financial statements.

Carlisle Foodbank
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations - Foodbank	79,602	93,124
Donated goods	157,846	97,427
HMRC Gift Aid	7,297	–
Donations - Grants	16,800	14,950
CCF grant - tents for rough sleepers	–	1,914
	<u>261,545</u>	<u>207,415</u>
Investment income		
Bank interest receivable	–	16
	<u>–</u>	<u>16</u>
Total income	<u><u>261,545</u></u>	<u><u>207,431</u></u>

Carlisle Foodbank

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Costs of raising donations and legacies		
Opening stock	41,634	38,395
Purchases	157,846	97,427
Closing stock	33,511	41,634
	<u>165,969</u>	<u>94,188</u>
Expenditure on charitable activities		
Purchases	11,861	7,834
Wages and salaries	16,890	14,780
Pension costs	506	–
Rent	17,833	–
Light and heat	10,631	18
Repairs and maintenance	45	481
Insurance	2,954	975
Other establishment	4,781	2,358
Other motor/travel costs	–	343
Legal and professional fees	1,561	2,537
Telephone	1,638	1,125
Other office costs	268	421
Depreciation	171	217
Website	–	66
Sundry expenses	234	3,543
DetailedSOFAExpenditureOnCharitableActivitiesType5H	84	707
	<u>69,457</u>	<u>35,405</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	89	325
	<u>89</u>	<u>325</u>
Total expenditure	<u>235,515</u>	<u>129,918</u>
Net income	<u>26,030</u>	<u>77,513</u>

Carlisle Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - opening stock	41,634	38,395
Donations - purchases	157,846	97,427
Donations - closing stock	(33,511)	(41,634)
	<u>165,969</u>	<u>94,188</u>
Costs of raising donations and legacies	<u>165,969</u>	<u>94,188</u>
Expenditure on charitable activities		
Foodbank		
<i>Activities undertaken directly</i>		
Food purchases	11,861	7,834
Wages/salaries	16,890	14,780
Pension	506	–
Rent	17,833	–
Light & heat	10,631	18
Repairs & renewals	45	481
Insurance	2,954	975
Other consumables	4,781	2,358
Travel costs	–	343
Legal and professional fees	–	1,240
Telephone & internet	1,638	1,125
Postage, printing & stationery	268	421
Depreciation	171	217
Website	–	66
Sundry expenses	234	3,543
Office equipment	84	707
	<u>67,896</u>	<u>34,108</u>
Governance costs		
Governance costs - accountancy fees	<u>1,561</u>	<u>1,297</u>
Expenditure on charitable activities	<u>69,457</u>	<u>35,405</u>

Accounts

CHARITY REGISTRATION NUMBER: 1165332

Carlisle Foodbank
Unaudited Financial Statements
31 March 2021

SAINT & CO

Chartered Accountants
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

Carlisle Foodbank

Financial Statements

Year ended 31 March 2021

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Carlisle Foodbank
Trustees' Annual Report
Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carlisle Foodbank
Charity registration number	1165332
Principal office	49 Raven Street Carlisle CA1 2DQ

THE TRUSTEES

Miss R M Rodway	
Mrs C Bowditch	
Rev D G Pitkeathly	(Resigned 8 September 2021)
Mrs J Gadman	(Resigned 8 September 2021)
C Prescott-Develing	(Appointed 8 September 2021)
Mrs A M Pattinson	(Resigned 8 September 2021)
Ms N Iveson	
Mr E Bryant	(Appointed 8 September 2021)
Mr S Jermin	(Appointed 8 September 2021)
SJ Angus	(Appointed 8 September 2021)

INDEPENDENT EXAMINER	Stuart Farrer FCA Chartered Accountants Sterling House Wavell Drive, Rosehill Carlisle, Cumbria CA1 2SA
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Carlisle Foodbank has been set up as a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registration number: 1165332) on 27th January 2016. The object and powers of the CIO are established in its governing document which is an association constitution. The Foodbank is run by a board of Trustees, with co-opted members. There is one paid member of staff, the part-time Foodbank manager, who looks after the day-to-day management, control of supplies and purchase of sundries. Approximately eight meetings of the Board are held annually.

Trustees are recruited at public meetings through their expression of interest, the interested person is then put forward to a vote at the AGM and requires a majority vote of the attendees to be appointed a Trustee.

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

Key Management Personnel

The trustees have control of the charity so do not consider that any staff are key management personnel.

Carlisle Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

The aim of the Foodbank is relief of hunger of vulnerable people in Carlisle by providing food parcels to those referred by third parties. Between approximately 475 and 550 people a month receive such parcels, about 1/3 of whom are children. Food is donated mostly by churches, but also by members of the public. Shortages of essential food are covered by purchases using existing funds.

ACHIEVEMENTS AND PERFORMANCE

The end of March, 2020 saw the Foodbank completely altering its system of work. The referral system continued but by email and text message/telephone and all parcels were delivered to avoid our guests having to queue outside Nisi Prius. Maintaining social distancing was difficult inside the Foodbank premises but outside would have been impossible.

Because Nisi Prius had no wi-fi connection we applied for and obtained a grant from Fine and Country which covered the cost of a BT dongle and rental. Many volunteers were unable to continue working with the Foodbank because of their own vulnerability or the shielding status of members of their family. Because of furlough we had tremendous assistance from volunteers who delivered the parcels: British Gas fitters were particularly helpful, as was Story Construction.

Plans were put in hand to maintain a stock of parcels in a separate part of the building so that if the Foodbank were affected by an outbreak of Covid a service could continue.

The search for new premises culminated in the Foodbank taking a lease of premises in Tower Court, West Tower Street for six years from 1st February, 2021. Although a commercial lease with the associated rental the premises are modern and allow social distancing. It is unlikely that there will be sufficient space to accommodate the usual influx of donations at Harvest and Christmas.

A grant from the Cumbria County Council supplied the funding to buy an additional laptop, two new smart phones and a printer. The costs of removal from Nisi Prius were also partially covered by a CCC grant.

The volume of donations in kind has diminished but our regular donors, and many others, have given financial donations. A member of the Board is specifically charged with fund raising and she has set up various giving platforms as well as applying for grant funding.

The administration of the Foodbank has been particularly difficult with Board Meetings by Zoom and "runners" collecting financial donations, bills and the like for attention, and depositing in the Cumberland Building Society.

Because of the balances on the two Cumberland Building Society accounts it is intended to close one account and deposit this with a bank which will allow internet banking. It was too difficult to do this during lockdown and regrettable that it is necessary at all. The Cumberland Building Society will not allow a charity to open a business account (a new rule) but lockdown highlighted the need for an internet account.

Traditionally the hot meal voucher system has been administered by the Carlisle One World Centre. The Foodbank took over this role in October last year. The Foodbank continues to maintain a stock of sleeping bags, bedding rolls and tents for street rough sleepers, funded by a Cumbria Community Foundation grant.

Carlisle Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

FINANCIAL REVIEW

During the financial year 2020-2021 the total incoming resources of the charity were £207,431 of which £11,657 were restricted funds and £195,774 was unrestricted. Total resources expended for the charity were £129,918 of which £6,195 was restricted and £123,723 was unrestricted, resulting in a total surplus of £77,513.

The total amount of reserves at the year end was £168,997 compared to £91,484 in 2020. This is represented by restricted funds of £3,601 and unrestricted funds of £165,396.

The trustees' annual report was approved on 7th January 2022 and signed on behalf of the board of trustees by:

Miss R M Rodway
Trustee

Carlisle Foodbank

Independent Examiner's Report to the Trustees of Carlisle Foodbank

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Carlisle Foodbank ('the charity') for the year ended 31 March 2021.

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

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.

Stuart Farrer FCA
Independent Examiner

Saint & Co Chartered Accountants
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

12th January 2022

Carlisle Foodbank
Statement of Financial Activities
Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	195,758	11,657	207,415	152,763
Investment income	5	16	–	16	46
Total income		<u>195,774</u>	<u>11,657</u>	<u>207,431</u>	<u>152,809</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	94,188	–	94,188	106,156
Expenditure on charitable activities	7	29,210	6,195	35,405	21,980
Other expenditure	8	325	–	325	–
Total expenditure		<u>123,723</u>	<u>6,195</u>	<u>129,918</u>	<u>128,136</u>
Net income		<u>72,051</u>	<u>5,462</u>	<u>77,513</u>	<u>24,673</u>
Transfers between funds		1,969	(1,969)	–	–
Net movement in funds		<u>74,020</u>	<u>3,493</u>	<u>77,513</u>	<u>24,673</u>
Reconciliation of funds					
Total funds brought forward		91,376	108	91,484	66,811
Total funds carried forward		<u>165,396</u>	<u>3,601</u>	<u>168,997</u>	<u>91,484</u>

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

The notes on pages 7 to 15 form part of these financial statements.

Carlisle Foodbank
Statement of Financial Position
31 March 2021

		2021		2020
	Note	£	£	£
FIXED ASSETS				
Tangible fixed assets	13		1,231	1,774
CURRENT ASSETS				
Stocks	14	41,634		38,395
Debtors	15	1,042		–
Cash at bank and in hand		126,365		52,678
		169,041		91,073
CREDITORS: amounts falling due within one year	16	1,275		1,363
NET CURRENT ASSETS			167,766	89,710
TOTAL ASSETS LESS CURRENT LIABILITIES			168,997	91,484
NET ASSETS			168,997	91,484
FUNDS OF THE CHARITY				
Restricted funds			3,601	108
Unrestricted funds			165,396	91,376
Total charity funds	17		168,997	91,484

These financial statements were approved by the board of trustees and authorised for issue on 7th January 2022, and are signed on behalf of the board by:

Miss R M Rodway
Trustee

The notes on pages 7 to 15 form part of these financial statements.

Carlisle Foodbank
Notes to the Financial Statements
Year ended 31 March 2021

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 49 Raven Street, Carlisle, CA1 2DQ.

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.

Disclosure exemptions

The charity has taken advantage of the disclosure exemptions permitted by the Charities SORP 2015 (FRS102) regarding inclusion of a Statement of Cash Flows as the Charity is a small charity as defined in Update Bulletin 1 of the Charities SORP (FRS102).

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.

Significant judgements

The trustees do not consider there to be any significant judgements made in the preparation of the financial statements.

Key sources of estimation uncertainty

The values of donated goods received, and distributed, in the year have been estimated based on an average number of food parcels received and a nominal value of a food parcel. The year end stock figure also includes an element of estimation as average cost values are allocated to categories of similar food items. The trustees consider these estimates to be a fair representation of the values of donated and distributed goods and of stock held at the balance sheet date. Other accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. ACCOUNTING POLICIES *(continued)*

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing any trade discounts due.

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.

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.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. ACCOUNTING POLICIES *(continued)*

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.

Operating leases

Lease payments are recognised as an expense over the lease term in line with the payment structure established by the lessor. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line 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.

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:

Equipment	- 15% reducing balance
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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.

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. ACCOUNTING POLICIES *(continued)*

Stocks

Stocks, whether donated or purchased, are for distribution to beneficiaries and are measured at the fair value of the goods at the time of receipt. The carrying amount is assessed for impairment at the reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

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.

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 2021 £
DONATIONS			
Donations - Foodbank	90,881	2,243	93,124
Donated goods	97,427	—	97,427
HMRC Gift Aid	—	—	—
Donations	7,450	7,500	14,950
GRANTS			
CCF grant - tents for rough sleepers	—	1,914	1,914
	<u>195,758</u>	<u>11,657</u>	<u>207,415</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations - Foodbank	27,826	–	27,826
Donated goods	120,160	–	120,160
HMRC Gift Aid	1,777	–	1,777
Donations	3,000	–	3,000
GRANTS			
CCF grant - tents for rough sleepers	–	–	–
	<u>152,763</u>	<u>–</u>	<u>152,763</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>16</u>	<u>16</u>	<u>46</u>	<u>46</u>

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>94,188</u>	<u>94,188</u>	<u>106,156</u>	<u>106,156</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Foodbank	34,108	–	34,108	20,719
Governance costs	<u>–</u>	<u>1,297</u>	<u>1,297</u>	<u>1,261</u>
	<u>34,108</u>	<u>1,297</u>	<u>35,405</u>	<u>21,980</u>

8. OTHER EXPENDITURE

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>325</u>	<u>325</u>	<u>–</u>	<u>–</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	217	233
Loss on disposal of tangible fixed assets	325	—
	<u>325</u>	<u>—</u>

10. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	530	515
Other financial services	767	746
	<u>1,297</u>	<u>1,261</u>

11. STAFF COSTS

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

	2021	2020
	£	£
Wages and salaries	14,780	9,739
	<u>14,780</u>	<u>9,739</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or expenses were paid to any trustee by the charity during the year.

13. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 April 2020	2,826
Disposals	(624)
At 31 March 2021	<u>2,202</u>
Depreciation	
At 1 April 2020	1,052
Charge for the year	217
Disposals	(298)
At 31 March 2021	<u>971</u>
Carrying amount	
At 31 March 2021	<u>1,231</u>
At 31 March 2020	<u>1,774</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. STOCKS

	2021	2020
	£	£
Raw materials and consumables	<u>41,634</u>	<u>38,395</u>

15. DEBTORS

	2021	2020
	£	£
Prepayments and accrued income	<u>1,042</u>	<u>–</u>

16. CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	–	113
Accruals and deferred income	<u>1,275</u>	<u>1,250</u>
	<u>1,275</u>	<u>1,363</u>

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 20	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
General funds	<u>91,376</u>	<u>195,774</u>	<u>(123,723)</u>	<u>1,969</u>	<u>165,396</u>

	At 1 April 19	Income	Expenditure	Transfers	At 31 March 20
	£	£	£	£	£
General funds	<u>66,703</u>	<u>152,809</u>	<u>(128,136)</u>	<u>–</u>	<u>91,376</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 April 20	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
CCF Rough Sleepers	108	1,914	(573)	–	1,449
CCC: Funding for moving costs	–	5,000	(4,037)	(963)	–
CCC: Funding for electricals for new premises	–	2,500	(1,494)	(1,006)	–
Food voucher scheme	–	2,243	(91)	–	2,152
	<u>108</u>	<u>11,657</u>	<u>(6,195)</u>	<u>(1,969)</u>	<u>3,601</u>

	At 1 April 19	Income	Expenditure	Transfers	At 31 March 20
	£	£	£	£	£
CCF Rough Sleepers	108	–	–	–	108
CCC: Funding for moving costs	–	–	–	–	–
CCC: Funding for electricals for new premises	–	–	–	–	–
Food voucher scheme	–	–	–	–	–
	<u>108</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>108</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021 £
Tangible fixed assets	1,231	–	1,231
Current assets	165,440	3,601	169,041
Creditors less than 1 year	(1,275)	–	(1,275)
Net assets	<u>165,396</u>	<u>3,601</u>	<u>168,997</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020 £
Tangible fixed assets	1,774	–	1,774
Current assets	90,965	108	91,073
Creditors less than 1 year	(1,363)	–	(1,363)
Net assets	<u>91,376</u>	<u>108</u>	<u>91,484</u>

Carlisle Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	19,000	–
Later than 1 year and not later than 5 years	78,333	–
Later than 5 years	16,667	–
	<u>114,000</u>	<u>–</u>

20. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

Carlisle Foodbank
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Carlisle Foodbank
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations - Foodbank	93,124	27,826
Donated goods	97,427	120,160
HMRC Gift Aid	–	1,777
Donations	14,950	3,000
CCF grant - tents for rough sleepers	1,914	–
	<u>207,415</u>	<u>152,763</u>
Investment income		
Bank interest receivable	16	46
	<u>16</u>	<u>46</u>
Total income	<u><u>207,431</u></u>	<u><u>152,809</u></u>
Expenditure		
Costs of raising donations and legacies		
Opening stock	38,395	24,391
Purchases	97,427	120,160
Closing stock	41,634	38,395
	<u>94,188</u>	<u>106,156</u>
Expenditure on charitable activities		
Purchases	7,834	6,447
Wages and salaries	14,780	9,739
Light and heat	18	630
Repairs and maintenance	481	376
Insurance	975	520
Other establishment	2,358	1,837
Other motor/travel costs	343	–
Legal and professional fees	2,537	1,261
Telephone	1,125	–
Other office costs	421	390
Depreciation	217	232
Website	66	483
Sundry expenses	3,543	65
Office equipment	707	–
	<u>35,405</u>	<u>21,980</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	325	–
	<u>325</u>	<u>–</u>
Total expenditure	<u><u>129,918</u></u>	<u><u>128,136</u></u>

Carlisle Foodbank

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021	2020
	£	£
Net income	<u>77,513</u>	<u>24,673</u>

Carlisle Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - opening stock	38,395	24,391
Donations - purchases	97,427	120,160
Donations - closing stock	(41,634)	(38,395)
	<u>94,188</u>	<u>106,156</u>
Costs of raising donations and legacies	<u>94,188</u>	<u>106,156</u>
Expenditure on charitable activities		
Foodbank		
<i>Activities undertaken directly</i>		
Food purchases	7,834	6,447
Wages/salaries	14,780	9,739
Light & heat	18	630
Repairs & renewals	481	376
Insurance	975	520
Other consumables	2,358	1,837
Travel costs	343	–
Legal and professional fees	1,240	–
Telephone & internet	1,125	–
Postage, printing & stationery	421	390
Depreciation	217	232
Website	66	483
Sundry expenses	3,543	65
Office equipment	707	–
	<u>34,108</u>	<u>20,719</u>
Governance costs		
Governance costs - accountancy fees	<u>1,297</u>	<u>1,261</u>
Expenditure on charitable activities	<u>35,405</u>	<u>21,980</u>