

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>542</u>	<u>233</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>