

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
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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 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>235,515</u>	<u>129,918</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>