

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
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Carlisle
CA3 0JF

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

CARLISLE FOODBANK

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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.

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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

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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
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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 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.