

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

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### 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

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# CARLISLE FOODBANK

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

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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

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### 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
<b>Total</b>	<b>10,228</b>

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**

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### **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

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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**

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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						
<b>Income from:</b>							
Donations and legacies	3	337,855	3,000	340,855	353,106	-	353,106
Investments	4	2,809	-	2,809	1,377	-	1,377
<b>Total income</b>		340,664	3,000	343,664	354,483	-	354,483
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		329,297	3,000	332,297	315,414	-	315,414
<b>Net incoming resources before transfers</b>		11,367	-	11,367	39,069	-	39,069
Gross transfers between funds		843	(843)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		12,210	(843)	11,367	39,069	-	39,069
Fund balances at 1 April 2024		291,377	843	292,220	252,308	843	253,151
<b>Fund balances at 31 March 2025</b>		303,587	-	303,587	291,377	843	292,220

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

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

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### 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

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### 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

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### 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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 7)</b>		
Governance	1,894	1,612
	<u>113,745</u>	<u>89,725</u>
<b>Analysis by fund</b>		
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
<b>Analysed between:</b>		
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

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<b>8</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	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:

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

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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
	£	£
<b>Defined contribution schemes</b>		
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)	-

<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
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

<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
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 £
<b>At 31 March 2025:</b>			
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 £
<b>At 31 March 2024:</b>			
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.