

SALISBURY FOODBANK

England & Wales · Charity number 1190323

Details

Status Registered

Legal form CIO

Registered 2020-07-09

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

Contact

Address Salisbury Foodbank
Unit 6b Ashfield Trading Estate
Ashfield Road
Salisbury
Wiltshire
SP2 7HL

Phone 01722580173

Email info@salisbury.foodbank.org.uk

Website <https://salisbury.foodbank.org.uk>

Activities

Objects: THE OBJECTS OF THE CIO ARE THE RELIEF OF THOSE IN SALISBURY AND THE SURROUNDING AREAS WHO ARE IN NEED BY REASON OF FINANCIAL HARDSHIP BY: 3.1 PROVIDING OR ARRANGING FOR THE PROVISION OF FOOD, TOILETRIES AND OTHER ESSENTIAL HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES; 3.2 HELPING INDIVIDUALS AND THEIR FAMILIES TO ACCESS INFORMATION AND OTHER ADVISORY SERVICES RELEVANT TO THEIR NEEDS; AND 3.3 SUCH OTHER MEANS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Provision of emergency food supplies and other associated help for the relief of need in Salisbury and the surrounding area

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£592,449	£438,299	£450,093	3
2024-03-31	£457,622	£476,332	-	-
2023-03-31	£524,458	£362,910	£314,653	3
2022-03-31	£100,474	£84,134	-	-
2021-03-31	£191,470	£54,705	-	-

Trustees

Name	Role	Appointed
Philip Charles Kimber	Chair	2020-03-04
Hester Clark		2026-01-28
His Honour Keith Charles Cutler CBE		2026-05-06
Jacqueline Elisabeth Cheetham		2020-03-04
Janet Mary Abbott		2020-03-04
Janet Thirkell		2020-12-01
Joann Claire Pearce		2023-05-04
Louise McConnell		2026-06-10
Michael Roger Neve		2023-05-04

SALISBURY FOODBANK

England & Wales - Charity number 1190323

Accounts

Charity registration number 1190323 (England and Wales)

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

SALISBURY FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Thirkell P Kimber J Abbott J Cheetham M Neve J Pearce
Charity number (England and Wales)	1190323
Principal address	Unit 6b Ashfield Trading Estate Ashfield Road Salisbury Wiltshire SP2 7HL
Independent examiner	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ

SALISBURY FOODBANK

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SALISBURY FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Salisbury Foodbank was formed under the trust constitution dated 8 July 2020, and the Trussell Trust Transfer Agreement dated 1 November 2020.

The objects of the CIO are the relief of those in Salisbury and the surrounding areas who are in need by reason of financial hardship by:

- providing or arranging for the provision of food, toiletries and other essential household items to individuals and families
- helping individuals and their families to access information and other advisory services relevant to their needs and
- such other means as the trustees may from time to time think fit.

The Trustees confirm that they have referred to the Charities Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

Salisbury Foodbank now operates as an independent charity, having for many years been within the direct management structure of the Trussell Trust. The independent Foodbank remains linked to the Trust under a "franchise agreement" which gives access to the Trust's expertise and advice.

Achievements and performance

Significant activities and achievements against objectives

In 2024/25 we provided a total of 7103 food parcels to people in need in the Salisbury area. Of these a consistent 38% were children.

Client numbers are down slightly from the last two years but higher than 2021 and previous, and approximately 1 in 5 clients each month have never visited a foodbank before. Over half of clients helped only visited us once.

Stock levels have been maintained via special collections, supermarket collections and regular donations, however there are significant peaks and troughs in the calendar and sometimes stock needs to be purchased to ensure that the right mix of essential items is available to clients throughout the year. This year's harvest collections accounted for 6.8 tonnes of stock but purchases needed to be made ahead of this to maintain levels. 7% of all stock was purchased – some of this was funded by Wiltshire council grants and restricted food fund donations. Overall stock donations are down but there is no immediate concern over levels.

200 Christmas hampers and 100 Christmas meat and veg boxes were delivered to clients in December 2024.

We have been running with a staff shortage for some months as an administrative vacancy has taken time to fill. We have also taken on additional responsibilities related to the management of our premises as we have taken over the lease where we were previously sub-letting. Staff responsibilities and hours have had to be restructured and during this time our staff have shown great resilience and flexibility to cover the extra workload.

We have improved our recognition of donors via the introduction of a CRM system.

Our Project Manager has been running a pilot Cash First project funded from Wiltshire Council Housing Support Fund. This will fully report in the next reporting period but initial indications have been very positive with clients helped with supermarket vouchers reporting that they have been better able to meet the individual needs of themselves and their children.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Centres

Over the course of the period most of our centres have transitioned from offering pre-packed boxes to a pantry style offering. This offers our visitors the dignity of choice and helps to cut the waste of unwanted items. It also has the advantage of slowing down the process allowing for better conversations and signposting to other supporting organisations.

Our busiest centres are St Pauls and Bemerton Heath, both in Salisbury. A number of our more rural centres are quieter but there is a clear need in these areas that we aim to meet. The client demographics are notably different – larger families in the rural areas, more single men in the centre of the city.

Foodbank Plus

We continued to offer this partnership project with Citizens Advice. All clients visiting our centres at St Pauls and Amesbury are able to have a face-to-face meeting with a Citizens Advice advisor who attends these sessions. The project was funded by a Trussell Trust grant.

The project has reached clients who might otherwise have struggled to access Citizens Advice. Many clients arrive with multiple issues and have been helped to claim benefits and other funds. 170 unique clients have been supported in this way over the period of this report. Of these 72% were struggling with long term health issues.

Fresh Fruit

A project to deliver parcels of good quality (not surplus) fruit and vegetables to clients has been running since September 2022. Via a contract with a local business, we can supply one box per month to clients who are able to make good use of the contents –the overwhelming majority go to 2-6 people households. This initiative has been positively received within our supporter community who understand the importance of fresh food to physical and mental well-being.

Financial review

The accounts (which are shown below) cover the period from 1 April 2024 to 31 March 2025.

Our main fixed costs continue to be staff costs (for the period of these accounts we have employed up to four members of staff who work alongside our volunteers) and premises costs (including rent) for the warehouse where we store and sort food and prepare food parcels.

Together these amounted to over 60% of our total regular outgoings for the period.

At the end of this reporting period a little over 5% of our finances were held in restricted funds, designated for specific projects. Other projects are planned with the ability to scale up or down depending on funds available. Generous legacies received during the period of these accounts, together with one or two high-value single donations have meant that our income is significantly up against last year.

Salisbury Foodbank is able to make a difference due to the generosity of local people, who have been generous with both food and cash donations. We are enormously grateful for all our supporters and have robust stock management systems in place to ensure nothing is wasted.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Understand the Drivers behind the need for Foodbanks.

We need to improve our understanding of why people use FoodBanks. Anecdotal evidence suggests it is more than just the need for food. People also come for advice and human contact. Our FoodBank Centre "offerings" will continuously evolve to meet these needs.

Venues in area of demand

Research suggests there is a need for a FoodBank centre in Tidworth. We will find a suitable venue and open a weekly FoodBank.

Continue with Financial Inclusion Project.

We will continue with this project after the initial grant expires, if necessary we will fund this from existing funds. We will investigate the feasibility of extending this coverage to more of our FoodBank centres.

Continue with Fresh Fruit & Veg project

Continue to monitor demand trends and client satisfaction. Publicise success and nurture opportunities for, further donations.

Christmas meat project.

Following the success of the Christmas 2024 project we will, funds permitting, repeat the Christmas meat offering with fresh vegetable delivery.

Pilot Cash First project.

The pilot project was very successful. We will explore ways that we can repeat and expand this.

Fundraising Process

Given the increase in premises costs and the need to build on the growing number of projects beyond merely giving out food, we will continue to develop our Fundraising Processes. Extra staff resources have been created enabling us to improve our relationship with existing donors, corporate, community groups, churches and individuals and to seek out new donors.

Structure, governance and management

Salisbury Foodbank is constituted as a CIO whose members are its trustees. Trustees meet at regular board meeting between six and eight times per year and other business is conducted via regular emails and sub-committees. A robust set of policies is in place, with individual trustees taking responsibility for all key areas.

The trustees who served during the year were:

J Thirkell

P Kimber

J Abbott

P Horwood

(Resigned 10 November 2024)

P King

(Resigned 20 May 2025)

J Cheetham

C Haywood

(Resigned 25 May 2025)

M Neve

J Pearce

Recruitment and appointment of trustees

We will continue to look to refresh the board of trustees by open and transparent recruitment of talented individuals who can bring complementary skills to the board.

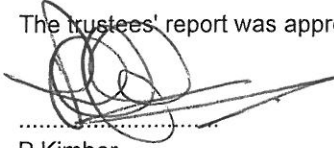
SALISBURY FOODBANK

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

Organisational structure

A paid Project Manager supervises three other members of staff and is responsible to the board for the delivery of day-to-day operations. We are heavily reliant on more than 90 additional volunteers.

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



.....
P Kimber
Trustee

Date: 12/11/25

SALISBURY FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SALISBURY FOODBANK

I report to the trustees on my examination of the financial statements of Salisbury 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 the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ
Date: 12/11/25

SALISBURY FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	267,066	315,333	582,399	158,521	297,872	456,393
Charitable activities	4	8,538	-	8,538	-	-	-
Investments	5	1,512	-	1,512	1,229	-	1,229
Total income		<u>277,116</u>	<u>315,333</u>	<u>592,449</u>	<u>159,750</u>	<u>297,872</u>	<u>457,622</u>
Expenditure on:							
Charitable activities	6	163,414	274,885	438,299	135,342	340,990	476,332
Total expenditure		<u>163,414</u>	<u>274,885</u>	<u>438,299</u>	<u>135,342</u>	<u>340,990</u>	<u>476,332</u>
Net income/(expenditure) and movement in funds		113,702	40,448	154,150	24,408	(43,118)	(18,710)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>248,395</u>	<u>47,548</u>	<u>295,943</u>	<u>223,987</u>	<u>90,666</u>	<u>314,653</u>
Fund balances at 31 March 2025		<u><u>362,097</u></u>	<u><u>87,996</u></u>	<u><u>450,093</u></u>	<u><u>248,395</u></u>	<u><u>47,548</u></u>	<u><u>295,943</u></u>

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


SALISBURY FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Stocks	11	67,146		29,783	
Cash at bank and in hand		386,426		270,118	
		<u>453,572</u>		<u>299,901</u>	
Creditors: amounts falling due within one year	12	(3,479)		(3,958)	
Net current assets			<u>450,093</u>		<u>295,943</u>
The funds of the charity					
Restricted income funds	13		87,996		47,548
Unrestricted funds	14		362,097		248,395
			<u>450,093</u>		<u>295,943</u>

The financial statements were approved by the trustees on 10/9/25



.....
P Kimber
Trustee

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Salisbury Foodbank is charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	147,802	16,481	164,283	130,451	7,683	138,134
Legacies	74,258	-	74,258	-	-	-
Grants	16,750	70,824	87,574	15,988	58,223	74,211
Donated goods and services	-	228,028	228,028	-	231,966	231,966
Gift aid	28,256	-	28,256	12,082	-	12,082
	<u>267,066</u>	<u>315,333</u>	<u>582,399</u>	<u>158,521</u>	<u>297,872</u>	<u>456,393</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income - non-trading		
Other income	8,538	-
	<u>8,538</u>	<u>-</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,512	1,229

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Direct costs						
Staff costs	74,239	-	74,239	70,634	-	70,634
Office Expenditure	6,552	-	6,552	5,928	-	5,928
Rent	35,932	-	35,932	35,533	-	35,533
Vehicle Expenses	6,549	-	6,549	5,124	-	5,124
Distribution	761	-	761	2,353	-	2,353
Insurance	1,913	-	1,913	1,146	-	1,146
Telephone & Internet	4,489	-	4,489	3,811	-	3,811
Repairs	8,061	-	8,061	2,325	-	2,325
Storage & Racking	1,516	-	1,516	533	-	533
Projects	6,065	44,128	50,193	2,569	44,773	47,342
Bank Charges	196	-	196	388	-	388
Sundry Expenses	716	-	716	1,366	-	1,366
Training & Recruitment	469	-	469	578	-	578
Staff Welfare	965	-	965	1,105	-	1,105
Food Parcels Provided	-	190,666	190,666	-	255,943	255,943
Stock Purchases	12,993	33,991	46,984	-	40,274	40,274
Other charitable expenditure	-	6,100	6,100	-	-	-
	<u>161,416</u>	<u>274,885</u>	<u>436,301</u>	<u>133,393</u>	<u>340,990</u>	<u>474,383</u>
Share of support and governance costs (see note 7)						
Governance	1,998	-	1,998	1,949	-	1,949
	<u>163,414</u>	<u>274,885</u>	<u>438,299</u>	<u>135,342</u>	<u>340,990</u>	<u>476,332</u>
Analysis by fund						
Unrestricted funds	163,414	-	163,414	135,342	-	135,342
Restricted funds	-	274,885	274,885	-	340,990	340,990
	<u>163,414</u>	<u>274,885</u>	<u>438,299</u>	<u>135,342</u>	<u>340,990</u>	<u>476,332</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Unrestricted funds 2025 £	Total 2024 £
Governance	1,998	1,949

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:

	2025 Number	2024 Number
	3	4

	2025 £	2024 £
Employment costs		
Wages and salaries	74,239	70,634

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

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Stocks

	2025 £	2024 £
Finished goods and goods for resale	67,146	29,783

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,058	1,122
Accruals and deferred income	1,421	2,836
	<u>3,479</u>	<u>3,958</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 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 £	At 31 March 2025 £
Restricted grant	14,003	70,824	(69,197)	15,630
Restricted donations	3,761	16,481	(15,022)	5,220
Food donations	29,784	228,028	(190,666)	67,146
	<u>47,548</u>	<u>315,333</u>	<u>(274,885)</u>	<u>87,996</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Restricted grant	36,905	58,223	(81,125)	14,003
Restricted donations	-	7,683	(3,922)	3,761
Food donations	53,761	231,966	(255,943)	29,784
	<u>90,666</u>	<u>297,872</u>	<u>(340,990)</u>	<u>47,548</u>

Restricted grants have been provided for the charity to provide financial inclusion support and advice to the community, the value carried forward will be used to further this work in the next financial year.

Restricted donations have been provided in order for the charity to purchase fresh fruits and vegetables to include within the food parcels that are provided to the community.

Food donations represents the value of stock that was unused at the year end, these are donations that have been provided by the community via various collection points.

14 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	248,395	277,116	(163,414)	362,097
	<u>248,395</u>	<u>277,116</u>	<u>(163,414)</u>	<u>362,097</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	223,987	159,750	(135,342)	248,395
	<u>223,987</u>	<u>159,750</u>	<u>(135,342)</u>	<u>248,395</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	362,097	87,996	450,093
	<u>362,097</u>	<u>87,996</u>	<u>450,093</u>
	<u><u>362,097</u></u>	<u><u>87,996</u></u>	<u><u>450,093</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	248,395	47,548	295,943
	<u>248,395</u>	<u>47,548</u>	<u>295,943</u>
	<u><u>248,395</u></u>	<u><u>47,548</u></u>	<u><u>295,943</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SALISBURY FOODBANK

England & Wales - Charity number 1190323

Accounts

SALISBURY FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Thirkell P Kimber J Abbott P Horwood P King J Cheetham C Haywood M Neve J C Pearce	(Appointed 4 May 2023) (Appointed 4 May 2023)
Charity number	1190323	
Principal address	Unit 6b Ashfield Trading Estate Ashfield Road Salisbury Wiltshire SP2 7HL	
Independent examiner	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ	

SALISBURY FOODBANK

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SALISBURY FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Salisbury Foodbank was formed under the trust constitution dated 8 July 2020, and the Trussell Trust Transfer Agreement dated 1 November 2020.

The objects of the CIO are the relief of those in Salisbury and the surrounding areas who are in need by reason of financial hardship by:

- providing or arranging for the provision of food, toiletries and other essential household items to individuals and families
- helping individuals and their families to access information and other advisory services relevant to their needs and
- such other means as the trustees may from time to time think fit.

The Trustees confirm that they have referred to the Charities Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

Salisbury Foodbank now operates as an independent charity, having for many years been within the direct management structure of the Trussell Trust. The independent Foodbank remains linked to the Trust under a "franchise agreement" which gives access to the Trust's expertise and advice.

Understand the Drivers behind the need for Foodbanks.

We need to improve our understanding of why people use FoodBanks. Anecdotal evidence suggests it is more than just the need for food. People also come for advice and human contact. Our FoodBank Centre "offerings" will continuously evolve to meet these needs.

Venues in area of demand

We will continue to monitor data and use anecdotal evidence to identify any geographical and demographic gaps in our service

Continue with Financial Inclusion Project.

Monitor the results of the Financial Inclusion (FoodBank Plus) project, ROI, quarterly report and client survey to measure effectiveness.

Explore opportunities for continued funding (grants), and targeted donations.

Continue with Fresh Fruit & Veg project

Monitor demand trends and client satisfaction. Publicise success and nurture opportunities for, and encourage targeted donations.

Christmas meat project.

Investigate feasibility and cost of providing Christmas meat offering with fresh vegetable delivery.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Take over lease of building. Short term (2 years)

Explore the offer from current main tenants to take over lease for the remaining period. This will improve our facilities, giving us much needed additional office space, and a meeting room. It will also increase our security and remove risk of us being "homeless".

Pilot Cash First project.

Having received funding from Wiltshire Council, we will run a pilot scheme and closely monitor the results. A documented process document will be created before this project goes "live".

Fundraising Process

Given the potential increase in premises costs and the need to build on the growing number of projects beyond merely giving out food, it has been identified that we need to develop our Fundraising Processes. Extra staff resources will be created to enable us to improve our relationship with existing donors, corporate, community groups, churches and individuals and to seek out new donors.

School Assemblies

We will expand our programme of school visits and talks. It can be demonstrated that these visits not only result in increased stock donations (harvest etc.). However the main purpose of these visits is to raise awareness and help to remove the stigma involved in being a FoodBank user. This aligns with our strategy of sharing our values and of being in the heart, and minds, of our community.

Achievements and performance

Significant activities and achievements against objectives

The year has again been dominated by the cost-of-living crisis, with foodbanks in the news. Numbers of clients have held steady, with around 680 people being supported each month, while inward stock figures have been down in comparison with last year.

Over 60% of clients visit the foodbank only once. We consider this an indicator that our model of integrated support, via the Foodbank Plus project, is working.

With the reduction in food donations we have purchased more food, 5140kg in comparison with 2487kg in FY22/23. This has been possible due to initiatives to encourage donations to a "Food Fund" on the Just Giving platform, specifically for this purpose.

We were pleased to deliver 111 Special Christmas Vegetable boxes and additional Christmas food boxes for 202 families.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Centres

There has been a further expansion of services at various centres across the postcodes where we operate and Foodbank Plus continues to grow.

Foodbank Plus

Trussell Trust offered a grant for three years to provide non-food help in partnership with an advice organisation. After a careful viability review Salisbury Foodbank launched a partnership project with Citizens Advice in October 2022 to deliver additional client support against clearly defined parameters. The project has reached clients who might otherwise have struggled to access Citizens Advice. Many clients arrive with multiple issues and have been helped to claim benefits and other funds. Since launch it has become clear that demand, estimated from historical data, was understated and after review we received an additional grant from Trussell Trust to fund an extension of two further full days of Citizens Advice provision over the next three years, beginning April 2023.

Fresh Fruit

A project to deliver parcels of good quality (not surplus) fruit and vegetables to clients has been running since September 2022. Via a contract with a local business, we can supply one box per month to clients who are able to make good use of the contents –the overwhelming majority go to 2-6 people households. This initiative has been positively received within our supporter community who understand the importance of fresh food to physical and mental well-being.

Financial review

The accounts (which are shown below) cover the period from 1 April 2023 to 31 March 2024.

Our main fixed costs are staff costs (for the period of these accounts we have employed up to four members of staff who work alongside our volunteers) and premises costs (including rent) for the warehouse where we store and sort food and prepare food parcels. Together these amounted to over 23% of our total regular outgoings for the period.

Around 16% of our finances are held in restricted funds, designated for specific projects. Other projects are planned with the ability to scale up or down depending on funds available.

Salisbury Foodbank is able to make a difference due to the generosity of local people, who have been generous with both food and cash donations. We are enormously grateful for all our supporters and have robust stock management systems in place to ensure nothing is wasted.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Salisbury Foodbank is constituted as a CIO whose members are its trustees. Trustees meet at regular board meeting between six and eight times per year and other business is conducted via regular emails and sub-committees. A robust set of policies is in place, with individual trustees taking responsibility for all key areas. Trustees elected Philip Charles Kimber as the new Chair in April 2023, having previously served as a trustee since the inception of the charity in 2020.

Consideration of donor support and CRM needs last year identified that more paid resource was required, and a fourth member of staff was recruited to assist with donor relations going forward.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees who served during the year were:

J Thirkell	
P Kimber	
J Abbott	
S Osment	(Resigned 10 May 2023)
P Horwood	
P King	
J Cheetham	
C Haywood	
M Neve	(Appointed 4 May 2023)
J C Pearce	(Appointed 4 May 2023)

Recruitment and appointment of trustees

We will continue to look to refresh the board of trustees by open and transparent recruitment of talented individuals who can bring complementary skills to the board.

Organisational structure

A paid Project Manager supervises three other members of staff and is responsible to the board for the delivery of day-to-day operations. We are heavily reliant on additional volunteers. 86 volunteers have completed 4,102 hours this year.

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



.....
P Kimber
Trustee

Date: 14th Dec. 2024

SALISBURY FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SALISBURY FOODBANK

I report to the trustees on my examination of the financial statements of Salisbury Foodbank (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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.

Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated: 11/12/24

SALISBURY FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	158,521	297,872	456,393	184,881	339,334	524,215
Investments	4	1,229	-	1,229	243	-	243
Total income		<u>159,750</u>	<u>297,872</u>	<u>457,622</u>	<u>185,124</u>	<u>339,334</u>	<u>524,458</u>
Charitable activities	5	135,342	340,990	476,332	114,242	248,668	362,910
Net income/(expenditure) and movement in funds		<u>24,408</u>	<u>(43,118)</u>	<u>(18,710)</u>	<u>70,882</u>	<u>90,666</u>	<u>161,548</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>223,987</u>	<u>90,666</u>	<u>314,653</u>	<u>153,105</u>	<u>-</u>	<u>153,105</u>
Fund balances at 31 March 2024		<u><u>248,395</u></u>	<u><u>47,548</u></u>	<u><u>295,943</u></u>	<u><u>223,987</u></u>	<u><u>90,666</u></u>	<u><u>314,653</u></u>

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

SALISBURY FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Stocks	10	29,783		53,760	
Cash at bank and in hand		270,118		263,129	
		<u>299,901</u>		<u>316,889</u>	
Creditors: amounts falling due within one year	11	3,958		2,236	
Net current assets			295,943		314,653
			<u><u>295,943</u></u>		<u><u>314,653</u></u>
The funds of the charity					
Restricted income funds	12	47,548		90,666	
Unrestricted funds		248,395		223,987	
		<u>295,943</u>		<u>314,653</u>	
		<u><u>295,943</u></u>		<u><u>314,653</u></u>	

The financial statements were approved by the trustees on


P Kimber
Trustee and Chairman of the board

SALISBURY FOODBANK

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

1 Accounting policies

Charity information

Salisbury Foodbank is charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	130,451	7,683	138,134	19,639	157,773	131,667	19,639	151,306				
Charitable grants	15,988	58,223	74,211	51,750	125,961	39,244	51,750	90,994				
Donated goods and services	-	231,966	231,966	267,945	499,911	-	267,945	267,945				
Gift aid	12,082	-	12,082	-	12,082	13,970	-	13,970				
	<u>158,521</u>	<u>297,872</u>	<u>456,393</u>	<u>339,334</u>	<u>795,727</u>	<u>184,881</u>	<u>339,334</u>	<u>524,215</u>				

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,229	243

5 Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Direct costs						
Staff costs	70,634	-	70,634	54,989	-	54,989
Office Expenditure	5,928	-	5,928	3,613	-	3,613
Rent	35,533	-	35,533	30,920	-	30,920
Vehicle Expenses	5,124	-	5,124	4,296	-	4,296
Distribution	2,353	-	2,353	3,015	19,639	22,654
Insurance	1,146	-	1,146	687	-	687
Telephone & Internet	3,811	-	3,811	2,811	-	2,811
Repairs	2,325	-	2,325	4,496	-	4,496
Storage & Racking	533	-	533	2,384	-	2,384
Projects	2,569	44,773	47,342	587	14,845	15,432
Bank Charges	388	-	388	901	-	901
Sundry Expenses	1,366	-	1,366	348	-	348
Training & Recruitment	578	-	578	805	-	805
Staff Welfare	1,105	-	1,105	894	-	894
Food Parcels Provided	-	255,943	255,943	-	214,184	214,184
Stock Purchases	-	40,274	40,274	-	-	-
	<u>133,393</u>	<u>340,990</u>	<u>474,383</u>	<u>110,746</u>	<u>248,668</u>	<u>359,414</u>
Share of support and governance costs (see note 6)						
Governance	1,949	-	1,949	3,496	-	3,496
	<u>135,342</u>	<u>340,990</u>	<u>476,332</u>	<u>114,242</u>	<u>248,668</u>	<u>362,910</u>
Analysis by fund						
Unrestricted funds	135,342	-	135,342	114,242	-	114,242
Restricted funds	-	340,990	340,990	-	248,668	248,668
	<u>135,342</u>	<u>340,990</u>	<u>476,332</u>	<u>114,242</u>	<u>248,668</u>	<u>362,910</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

	Unrestricted funds 2024 £	Total 2023 £
Governance	1,949	3,496

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	3

	2024 £	2023 £
Employment costs		
Wages and salaries	70,634	54,989

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

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Stocks

	2024 £	2023 £
Finished goods and goods for resale	29,783	53,760

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,122	944
Accruals and deferred income	2,836	1,292
	<u>3,958</u>	<u>2,236</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Restricted grant	36,905	58,223	(81,125)	14,003
Restricted donations	-	7,683	(3,922)	3,761
Food donations	53,761	231,966	(255,943)	29,784
	<u>90,666</u>	<u>297,872</u>	<u>(340,990)</u>	<u>47,548</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Restricted grant	-	51,750	(14,845)	36,905
Restricted donations	-	19,639	(19,639)	-
Food donations	-	267,945	(214,184)	53,761
	<u>-</u>	<u>339,334</u>	<u>248,668</u>	<u>90,666</u>

Restricted grants have been provided for the charity to provide financial inclusion support and advice to the community, the value carried forward will be used to further this work in the next financial year.

Restricted donations have been provided in order for the charity to purchase fresh fruits and vegetables to include within the food parcels that are provided to the community.

Food donations represents the value of stock that was unused at the year end, these are donations that have been provided by the community via various collection points.

13 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	223,987	159,750	(135,342)	248,395
	<u>223,987</u>	<u>159,750</u>	<u>(135,342)</u>	<u>248,395</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	153,105	185,124	(114,242)	223,987
	<u>153,105</u>	<u>185,124</u>	<u>(114,242)</u>	<u>223,987</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	248,395	47,548	295,943
	<u>248,395</u>	<u>47,548</u>	<u>295,943</u>
	<u><u>248,395</u></u>	<u><u>47,548</u></u>	<u><u>295,943</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	223,987	90,666	314,653
	<u>223,987</u>	<u>90,666</u>	<u>314,653</u>
	<u><u>223,987</u></u>	<u><u>90,666</u></u>	<u><u>314,653</u></u>

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SALISBURY FOODBANK

England & Wales - Charity number 1190323

Accounts

Charity registration number 1190323

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

SALISBURY FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Thirkell
P Kimber
J Abbott
P Horwood
P King
J Cheetham
C Haywood (Appointed 25 May 2022)
J Pearce (Appointed 4 May 2023)
M Neve (Appointed 4 May 2023)

Charity number

1190323

Principal address

Unit 6b Ashfield Trading Estate
Ashfield Road
Salisbury
Wiltshire
SP2 7HL

Independent examiner

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

SALISBURY FOODBANK

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SALISBURY 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

Public benefit

The objects of the CIO are the relief of those in Salisbury and the surrounding areas who are in need by reason of financial hardship by:

- providing or arranging for the provision of food, toiletries and other essential household items to individuals and families
- helping individuals and their families to access information and other advisory services relevant to their needs and
- such other means as the trustees may from time to time think fit.

The Trustees confirm that they have referred to the Charities Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

Salisbury Foodbank now operates as an independent charity, having for many years been within the direct management structure of the Trussell Trust. The independent Foodbank remains linked to the Trust under a "franchise agreement" which gives access to the Trust's expertise and advice.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Significant activities and achievements against objectives

The year has been dominated by the cost-of-living crisis, with foodbanks in the news, an evident increase in demand and reduction in donations. Salisbury Foodbank has seen a record-breaking year with some unwelcome highest-ever figures, such as voucher redemption consistently exceeding 250 per month and growing. However, thanks to new initiatives and a good media presence we benefitted from the largest ever Harvest donations, followed by the highest ever level of donations in December. Our efficient warehouse system, 'Dolly world', and strong support team of volunteers, were able to process these donations in record time.

Centres

Over the period we were able to reverse the pandemic overhang of dealing with clients directly at the warehouse and to support multiple new outreach centres: two church-hosted centres in Durrington, and a 'harvest table' at weekends throughout summer 2022 in Harnham. We re-opened our Bemerton centre with evening hours to improve access for working people and set up a new centre in Fovant. St Paul's Church in central Salisbury continues to be our busiest centre. New centres in 2023 include Salisbury Methodist Church (Saturdays) to be known as Salisbury Central and in March, Amesbury foodbank centre moved to Amesbury Methodist Church following the end of the lease on the previous premises. A key enabler for this expansion has been the recruitment of an additional member of staff focussed on running the centres.

Bringing clients back to centres has allowed an expansion of additional services:

Foodbank Plus

Trussell Trust offered a grant for three years to provide non-food help in partnership with an advice organisation. After a careful viability review Salisbury Foodbank launched a partnership project with Citizens Advice in October 2022 to deliver additional client support against clearly defined parameters. The project has reached clients who might otherwise have struggled to access Citizens Advice and has been a big success. Many clients arrive with multiple issues and have been helped to claim benefits and other funds. Since launch it has become clear that demand, estimated from historical data, was understated and after review we received an additional grant from Trussell Trust to fund an extension of two further full days of Citizens Advice provision over the next three years, beginning April 2023.

Fresh Fruit

A project to deliver parcels of good quality (not surplus) fruit and vegetables to clients was launched in September 2022. Salisbury Foodbank developed an outsourcing model to partner with a local business (Central Fruits) to supply one box per month to clients who are able to make good use of the contents –the overwhelming majority go to 2-6 people households. This initiative has been positively received within our supporter community who understand the importance of fresh food to physical and mental well-being. The total spend for the first three months was just over £7k which included 100 special Christmas vegetable hampers. Initially launched from St Paul's centre the project has been running via three of our distribution sites but can be accessed by anyone within our postcodes of operation.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Headline Figures

At the beginning of the 22/23 financial year our food stock position, although still good was at the lowest level in 18 months. A visual reading of the warehouse showed some gaps but there was no requirement to buy additional stock at that stage. By May we were having to buy food and were short of almost everything. To address this the Foodbank Project Manager launched a "Food Fund" campaign on the Just Giving platform as well as advertising a food-giving App which has the potential to "ping" donors with our most needed items when they walk into a supermarket. Trustees welcomed an increase in cash donations giving the flexibility to buy what was needed.

Thanks to these initiatives, some local press attention, and the Tesco national store collection, stock figures recovered from June onwards. In October we received the biggest Harvest on record - A total of 15.6 tonnes of food was donated during October, and this was followed by an extremely strong Tesco national store collection and Christmas donations, resulting in 16.9 tonnes collected in December (more than 5 tonnes higher than any previously recorded December). We advertised harvest needs on several social media platforms and delivered school assemblies, talks in churches and ran a reverse advent scheme. Some donors stated they gifted to us instead of their family for Christmas or regifted their cost-of-living payments.

102 Special Easter boxes (covering 300-400 individuals) were delivered in April 2022.

151 pre-packed Christmas Holiday boxes for nominated individuals and families were also supplied.

There were 8244 people supported in this Financial Period – approximately 50% more than in the previous period). Figures have risen steadily across the year and we are now regularly supporting over 700 people each month.

Financial review

The accounts (which are shown below) cover the period from 1 April 2022 to 31 March 2023.

Our main items of expenditure are staff costs (for the period of these accounts we have employed up to three members of staff who work alongside our volunteers) and premises costs (including rent) for the warehouse where we store and sort food and prepare food parcels. Together these amounted to over 80% of our total regular outgoings for the period.

Initial budget forecasts showed that additional funds would be required to support more ambitious projects, however trustees were keen to include in the budget any project with a realistic chance of going ahead, subject to receipt of additional grants and funds. A number of grants and donations have been received allowing some of these projects to proceed.

Around 30% of our finances are held in restricted funds, designated for these projects. Other projects have been planned with the ability to scale up or down depending on funds available.

Salisbury Foodbank is able to achieve substantial impact at a relatively low cost because so much of our 'income' is in the form of food rather than financial donations. The people of Salisbury have been unremittingly generous and the Foodbank holds substantial food stock. The staff and trustees are enormously grateful for the continuing support of the people of Salisbury, both individual and corporate donors, and understand the importance of good stock management. Robust systems are in place to ensure nothing is wasted.

It remains a key challenge to encourage both food and financial donations as we need both to meet our commitments and objectives. The impact of the cost-of-living crisis in increasing demand for food parcels and reductions in food donations has meant that we have had to buy-in food items that would normally be in good supply from donors. The cost of these items has also increased.

SALISBURY FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Salisbury Foodbank is constituted as a CIO whose members are its trustees. Trustees meet at regular board meeting between six and eight times per year and other business is conducted via regular emails and sub-committees. A robust set of policies is in place, with individual trustees taking responsibility for all key areas.

A staffing review last year identified that more paid resource was required and a third member of staff was recruited to manage the work of volunteers at several new centres.

The trustees who served during the year were:

J Thirkell	
J Pitt-Brooke	(Resigned 31 March 2023)
P Kimber	
J Abbott	
S Osment	(Resigned 10 May 2023)
P Horwood	
P King	
J Cheetham	
C Haywood	(Appointed 25 May 2022)
J Pearce	(Appointed 4 May 2023)
M Neve	(Appointed 4 May 2023)

Recruitment and appointment of trustees

We will continue to look to refresh the board of trustees by open and transparent recruitment of talented individuals who can bring complementary skills to the board.

Organisational structure

Organisational Structure

A paid Project Manager supervises two other members of staff and is responsible to the board for the delivery of day-to-day operations. We are heavily reliant on additional volunteers. 86 volunteers have completed 4,102 hours this year.

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



P Kimber

Trustee and Chairman of the board

10 October 2023

SALISBURY FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SALISBURY FOODBANK

I report to the trustees on my examination of the financial statements of Salisbury 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 the Association of Chartered Certified Accountants, 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.

Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated: 10th Oct. 2023

SALISBURY FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	184,881	339,334	524,215	97,654	2,250	99,904
Other trading activities	4	-	-	-	561	-	561
Investments	5	243	-	243	9	-	9
Total income		<u>185,124</u>	<u>339,334</u>	<u>524,458</u>	<u>98,224</u>	<u>2,250</u>	<u>100,474</u>
Charitable activities	6	114,242	248,668	362,910	81,884	2,250	84,134
Net income and movement in funds		<u>70,882</u>	<u>90,666</u>	<u>161,548</u>	<u>16,340</u>	<u>-</u>	<u>16,340</u>
Reconciliation of funds:							
Fund balances at 1 April 2022		<u>153,105</u>	<u>-</u>	<u>153,105</u>	<u>136,765</u>	<u>-</u>	<u>136,765</u>
Fund balances at 31 March 2023		<u><u>223,987</u></u>	<u><u>90,666</u></u>	<u><u>314,653</u></u>	<u><u>153,105</u></u>	<u><u>-</u></u>	<u><u>153,105</u></u>

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

SALISBURY FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Stocks	11	53,760		-	
Cash at bank and in hand		263,129		153,105	
		<u>316,889</u>		<u>153,105</u>	
Creditors: amounts falling due within one year	12	2,236		-	
Net current assets			<u>314,653</u>		<u>153,105</u>
The funds of the charity					
Restricted income funds	13	90,666		-	
Unrestricted funds		223,987		153,105	
		<u>314,653</u>		<u>153,105</u>	

The financial statements were approved by the trustees on 18th. October 2023


.....
P Kimber
Trustee

SALISBURY FOODBANK

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

1 Accounting policies

Charity information

Salisbury Foodbank is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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.

SALISBURY 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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 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.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	131,667	19,639	151,306	73,434	2,250	75,684						
Charitable grants	39,244	51,750	90,994	19,175	-	19,175						
Trussell Trust Support	-	-	-	200	-	200						
Donated goods and services	-	267,945	267,945	-	-	-						
Gift aid	13,970	-	13,970	4,845	-	4,845						
	<u>184,881</u>	<u>339,334</u>	<u>524,215</u>	<u>97,654</u>	<u>2,250</u>	<u>99,904</u>						

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising	-	561

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	243	9

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on charitable activities	Heading #ac982 2023 £	Heading #ac983 2023 £	Total 2023 £	Heading #ac982 2022 £
Direct costs				
Staff costs	54,989	-	54,989	29,613
Office expenditure	3,613	-	3,613	3,053
Rent	30,920	-	30,920	30,600
Vehicle expenses	4,296	-	4,296	3,526
Distribution	22,654	-	22,654	1,610
Insurance	687	-	687	559
Telephone & internet	2,811	-	2,811	2,290
Premises repairs	4,496	-	4,496	1,275
Storage & racking	2,384	-	2,384	7,200
Promotional activities	15,432	-	15,432	1,755
Bank charges	901	-	901	497
Sundry	348	-	348	1,326
Training and recruitment	805	-	805	-
Staff welfare	894	-	894	-
Food packages provided	-	214,184	214,184	-
	<u>145,230</u>	<u>214,184</u>	<u>359,414</u>	<u>83,304</u>
Share of support and governance costs (see note 7)				
Governance	3,496	-	3,496	830
	<u>148,726</u>	<u>214,184</u>	<u>362,910</u>	<u>84,134</u>
Analysis by fund				
Unrestricted funds	114,242	-	114,242	81,884
Restricted funds	34,484	214,184	248,668	2,250
	<u>148,726</u>	<u>214,184</u>	<u>362,910</u>	<u>84,134</u>
7 Support costs allocated to activities			2023	2022
			£	£
Governance costs			3,496	830
Analysed between:				
Heading #ac982			<u>3,496</u>	<u>830</u>
8 Trustees				
None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.				

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
3	2

Employment costs

	2023 £	2022 £
Wages and salaries	54,989	29,613

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Stocks

	2023 £	2022 £
Finished goods and goods for resale	53,760	-

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	944	-
Accruals and deferred income	1,292	-
	2,236	-

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 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 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Restricted grant	-	51,750	(14,845)	36,905
Restricted donations	-	19,639	(19,639)	-
Food donations	-	267,945	(214,184)	53,761
	<u>-</u>	<u>339,334</u>	<u>(248,668)</u>	<u>90,666</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
	-	2,250	(2,250)	-
	<u>-</u>	<u>2,250</u>	<u>(2,250)</u>	<u>-</u>

14 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	153,105	185,124	(114,242)	223,987
	<u>153,105</u>	<u>185,124</u>	<u>(114,242)</u>	<u>223,987</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	136,765	98,224	(81,884)	153,105
	<u>136,765</u>	<u>98,224</u>	<u>(81,884)</u>	<u>153,105</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	223,987	90,666	314,653
	<u>223,987</u>	<u>90,666</u>	<u>314,653</u>

SALISBURY FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	153,105	-	153,105
	<u>153,105</u>	<u>-</u>	<u>153,105</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SALISBURY FOODBANK

England & Wales - Charity number 1190323

Accounts

SALISBURY FOODBANK
FINANCIAL STATEMENTS FOR THE
PERIOD ENDED 31ST MARCH 2022

MOORE (SOUTH) LLP
CHARTERED ACCOUNTANTS

SALISBURY FOODBANK
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2022

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SALISBURY FOODBANK
TRUSTEES ANNUAL REPORT

FOR THE PERIOD ENDED 31ST MARCH 2022

Salisbury Foodbank was formed under the trust constitution dated 8 July 2020, and the Trussell Trust Transfer Agreement dated 1 November 2020.

Trustees

Trustees throughout the period were:

Janet Mary Abbott
Jacqueline Elisabeth Cheetham
Peter Frederick Horwood
Philip Charles Kimber
Patricia Joan King
Sally Elizabeth Osment
John Stephen Pitt-Brooke
Janet Barbara Thirkell
Lucy Duffy – until October 2021
Monica Louise Wilson – from 24 March 2021 until July 2021

Salisbury Foodbank operates from Unit 6b, Ashfield Road Trading Estate, Salisbury SP2 7HL

Charity No: 1190323

Charitable Objects and Activities

The objects of the CIO are the relief of those in Salisbury and the surrounding areas who are in need by reason of financial hardship by:

- providing or arranging for the provision of food, toiletries and other essential household items to individuals and families;
- helping individuals and their families to access information and other advisory services relevant to their needs; and
- such other means as the trustees may from time to time think fit.

The Trustees confirm that they have referred to the Charities Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

Achievements and Performance

During 2020, in the midst of the pandemic, Salisbury Foodbank launched as an independent charity, having for many years operated within the direct management structure of the Trussell Trust. The independent Foodbank remains linked to the Trust under a "franchise agreement" which gives access to the Trust's expertise and advice. Throughout 2021 and into 2022, against the backdrop of a continuing global pandemic, Salisbury Foodbank has established itself as a viable independent local charity. The trustees are justifiably proud of its members of staff who continue to be inventive and resourceful in response to ever-changing restrictions.

The period of these accounts represents the first full fiscal year of operation of the charity. Throughout the year we have continued to respond to very high demand within Salisbury for our services. While it has not been possible at times to engage with our clients face-to-face, we have deployed safe systems of handing out food parcels direct from the warehouse and delivering door-to-door. From October onwards we have been able to begin re-launching client centres where we can offer a hot drink and a listening ear, and staff have worked hard to re-establish the centres as the main distribution points for food parcels. By the end of the period over 60% of distribution was via the centres with other agency distributions accounting for the majority of the rest.

We have provided around 190 food parcels per month over the period of these accounts, helping 4802 people in total, with some months reaching record numbers. We also delivered hampers to 180 nominated families at Christmas and 109 Easter boxes and eggs at Easter 2021 as well as 100 summer holiday boxes.

The above figures do not tell the whole story. Demand has been increasing since Autumn/ Winter 2021; every month from November onwards has seen well over 200 parcels going out each month. Figures in the January to March 2022 have been atypically high against historic trends and continue to increase. This is of concern as it points to even greater demand in the months to come.

In the first quarter of the year the warehouse implemented a new visual stock management system which supports safer and better handling of stock, better stock rotation, and easy indicators of shortage issues. This was in-part enabled by the receipt of restricted funds for the project.

Financial Review

The accounts (which are shown below) cover the period from 1 April 2021 to 31 March 2022.

The Foodbank began the year with £136,765 in the bank, in part due to the generous 'dowry' of approximately one year's running costs allocated by the Trussell Trust when the charity launched. Over the period of these accounts and thanks to the generosity of our supporters our financial balance has grown and at the end of the year we had £153,105. This has allowed us to make a modest expansion in our services and to maintain at least three months' costs in reserve in line with our reserves policy. However, the trustees are well aware that the Foodbank is still an immature organisation and we still have some way to go before we can be confident of long-term financial stability.

Our main items of expenditure are staff costs (for the period of these accounts we have employed up to two members of staff who work alongside our volunteers) and premises costs (including rent) for the warehouse where we store and sort food and prepare food parcels. Together these amounted to over 80% of our total regular outgoings for the period.

Salisbury Foodbank is able to achieve substantial impact at a relatively low cost because so much of our 'income' is in the form of food rather than financial donations. The people of Salisbury have been unremittingly generous and the Foodbank holds substantial food stock. The staff and trustees are enormously grateful for the continuing support of the people of Salisbury, both individual and corporate donors, and understand the importance of good stock management. Robust systems are in place to ensure nothing is wasted.

It remains a key challenge to encourage both food and financial donations as we need both to meet our commitments and objectives. We are beginning to see the impact of the cost-of-living crisis in increasing demand for food parcels and reductions in food donations – a situation that could mean having to buy food rather than relying on donors.

Structure, Governance and Management

Salisbury Foodbank is constituted as a CIO whose members are its trustees. Throughout the period of these accounts trustees were unable to meet in person and conducted business by electronic monthly board meetings and regular emails.

For the future the trustees look forward to developing the way we work together as a board, getting to know each other and our skills sets better, stabilising our financial situation, and providing strategic direction for the operation of the Foodbank. With the help of Trussell Trust guidance a robust set of policies is in place, with individual trustees taking responsibility for all key areas.

A staffing review has identified that more paid resource is required to deliver our best service to clients and a restructuring of roles is underway.

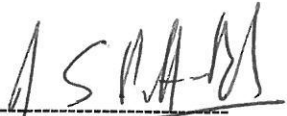
We look forward to helping more people and refreshing the means by which we do this to achieve the best possible outcomes, deepening our relationship with the people of Salisbury and the surrounding area, and continuing to fulfil our charitable purposes.

Future Plans

Going forward, efforts are still largely focussed on recovering ground lost in the pandemic by re-opening centres and developing new locations to best serve the people of Salisbury and neighbouring rural areas.

A number of new projects have been launched to investigate the expansion of our offering to clients. Specifically, small teams are looking into the provision of financial advice, fresh food, and a better CRM system.

There have been few community events in the period however as circumstances allow and when it is safe to do so, greater community engagement is envisaged, as well as renewed efforts at building networks with partner organisations.

Signed 
Mr J Pitt-Brooke
28/11/22 Date: 2022
On behalf of the Trustees

INDEPENDENT EXAMINER'S REPORT TO SALISBURY FOODBANK

Independent Examiner's Report to the Trustees of Salisbury Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st March 2022, which are set out on pages 5 to 7.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.

Robert Macdonald FCCA
Moore Stephens (South) LLP
Chartered Accountants
33 The Clarendon Centre
Salisbury Business Park
Salisbury
Wiltshire SP1 2TJ
2022

SALISBURY FOODBANK

RECEIPTS AND PAYMENTS

FOR THE PERIOD ENDED 31ST MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and Expenditure				
Incoming Resources				
Donations	73,434	2,250	75,684	83,611
Gift Aid	4,845	-	4,845	2,065
Fundraising	561	-	561	125
Dowry	-	-	-	99,115
Grants	19,175	-	19,175	6,525
Trussell Trust Support	200	-	200	-
Café Sales	-	-	-	29
Bank Interest	<u>9</u>	<u>-</u>	<u>9</u>	<u>-</u>
Total Incoming Resources	<u>98,224</u>	<u>2,250</u>	<u>100,474</u>	<u>191,470</u>
 Charitable Expenditure				
Support Costs				
Staff Costs	29,613	-	29,613	21,540
Office Expenditure	3,053	-	3,053	1,462
Rent	30,600	-	30,600	12,750
Vehicle Expenses	3,526	-	3,526	17,538
Distribution Costs	1,610	-	1,610	-
Insurance	559	-	559	516
Telephone & Internet	2,290	-	2,290	72
Premises Repairs	900	375	1,275	185
Storage & Racking	5,325	1,875	7,200	-
Promotional Activities	1,755	-	1,755	86
Bank Charges	497	-	497	216
Accountancy	360	-	360	-
Payroll Processing Fees	470	-	470	306
Sundry Costs	<u>1,326</u>	<u>-</u>	<u>1,326</u>	<u>34</u>
Total Resources Expended	<u>81,884</u>	<u>2,250</u>	<u>84,134</u>	<u>54,705</u>
 <u>Surplus/(Deficit)</u>				
<u>For the Year</u>	16,340	-	16,340	136,765
Balance Brought Forward	<u>136,765</u>	<u>-</u>	<u>136,765</u>	<u>-</u>
Balance Carried Forward at 31st March 2022	<u>153,105</u>	<u>-</u>	<u>153,105</u>	<u>136,765</u>

The notes on page 7 form part of these Accounts

SALISBURY FOODBANK
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST MARCH 2022

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
Current Assets			
Cash at bank and in hand		<u>153,105</u>	<u>136,765</u>
		<u>153,105</u>	<u>136,765</u>
Funds			
Unrestricted Funds	2	153,105	136,765
Restricted Funds	2	-	-
		<u>153,105</u>	<u>136,765</u>

Approved by the Trustees on 2022 and signed on their behalf by



 Mr J Pitt-Brooke

SALISBURY FOODBANK

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31ST MARCH 2022

1. Accounting Policies

All income and expenditure is accounted for on a receipt and payment method.

2. Restricted and Unrestricted Funds

	Funds Brought Forward £	Net Movement In Funds £	Transfer Between Funds £	Funds Carried Forward £
Restricted Funds	<u>0</u> <u>0</u>	<u>0</u> <u>0</u>	0 <u>0</u>	<u>0</u> <u>0</u>
Unrestricted Funds	<u>136,765</u>	<u>16,340</u>	0	<u>153,105</u>
Total Funds	<u>136,765</u>	<u>16,340</u>	<u>0</u>	<u>153,105</u>

Unrestricted funds are used for the administration of the charity.

SALISBURY FOODBANK

England & Wales - Charity number 1190323

Accounts

SALISBURY FOODBANK
FINANCIAL STATEMENTS FOR THE
PERIOD ENDED 31ST MARCH 2021

MOORE (SOUTH) LLP
CHARTERED ACCOUNTANTS

SALISBURY FOODBANK
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH 2021

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SALISBURY FOODBANK
TRUSTEES ANNUAL REPORT
FOR THE PERIOD ENDED 31ST MARCH 2021

Salisbury Foodbank was formed under the trust constitution dated 8 July 2020, and the Trussell Trust Transfer Agreement dated 1 November 2020.

Trustees

Trustees throughout the period were:

Janet Mary Abbott
Jacqueline Elisabeth Cheetham
Philip Charles Kimber
Patricia Joan King
Peter Frederick Horwood
Sally Elizabeth Osment
John Stephen Pitt-Brooke
Helen Elizabeth White – until 30 Sept 2020
Monica Louise Wilson – until 8 Sept 2020
Janet Barbara Thirkell – from 1 Dec 2020
Lucy Duffy – from 1 Feb 2021

Salisbury Foodbank operates from Unit 6b, Ashfield Road Trading Estate, Salisbury SP2 7HL

Charity No: 1190323

Charitable Objects and Activities

The objects of the CIO are the relief of those in Salisbury and the surrounding areas who are in need by reason of financial hardship by:

- providing or arranging for the provision of food, toiletries and other essential household items to individuals and families;
- helping individuals and their families to access information and other advisory services relevant to their needs; and
- such other means as the trustees may from time to time think fit.

The Trustees confirm that they have referred to the Charities Commission general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities.

Achievements and Performance

There has been a Foodbank in Salisbury for many years, operated directly by the Trussell Trust. In 2020 the Trussell Trust decided that the Foodbank should become a separate charity with its own Board of Trustees. The board was established and a "transfer agreement" negotiated with the Trussell Trust in time for the Foodbank to begin operating as an independent charity from 1 November 2020. Throughout this process the Foodbank's trustees were enormously grateful to the Trust for their encouragement and support. The Foodbank remains linked to the Trust under a "franchise agreement" which gives access to the Trust's expertise and advice.

All of the above negotiations and foundational arrangements took place against the backdrop of a global pandemic and the trustees are justifiably proud of launching Salisbury Foodbank as a viable independent charity, and proud too of the members of its staff who rose to the challenges of forced changes in operations in response to restrictions.

Throughout the period of these accounts we were able to respond to need at a time when there was very high demand within Salisbury for our services. It became almost impossible for us to engage with our clients face-to-face at our centres in Salisbury. We therefore had to develop a safe system of handing out food parcels direct from the warehouse and delivering door-to-door. We were aided in this thanks to a substantial donation (specifically ring-fenced for a new van) which enabled us to purchase a new and larger van in which to deliver across Salisbury and the surrounding areas.

All of the revised arrangements have worked well, and we provided about 200 food parcels a month over the period of these accounts, helping over 2100 people in total, with some months reaching record numbers. We

also managed a special delivery of Christmas hampers with appropriate items which went to 100 families over the holiday period.

Financial Review

The accounts (which are shown below) cover the five-month period from 1 November 2020 when the Foodbank was established as a charity, to the end of the financial year on 31 March 2021.

The Foodbank began with a donation from the Trussell Trust of £99,115 (roughly equivalent to a year's running costs) and since then it has been responsible for its own fundraising. Over the period of these accounts this was broadly successful and we find that thanks to the generosity of our supporters our financial balance grew and at the end of the year we had £136,765 available. This should allow us to plan for a modest expansion in the services we offer and to maintain at least three months' operational costs in reserve in line with our reserves policy. Our current financial reserves are in a good state due to the injection of working capital from the Trussell Trust at the date of inception. The Trustees believe the time is right to release any amount above the reserve figure to fund our strategic initiatives – namely the provision of fresh food to our clients via a travelling larder and the expansion of client centres in concert with the return to face-to-face provision. Should the reserve figure fall below the level of three months of operational costs the Trustees will conduct an immediate budget review to cancel or postpone any non-vital expenditure. The trustees are well aware that the Foodbank is still an immature organisation and we still have some way to go before we can be confident of long-term financial stability.

Our main items of expenditure are staff costs (for the period of these accounts we employed two members of staff who work alongside our volunteers) and rental costs for the warehouse where we store and sort food and prepare food parcels. Together these amount to over 90% of our total outgoings. An additional sum of £17,495 (shown in the accounts as 'restricted funds') paid for the new van as mentioned above.

Salisbury Foodbank is able to achieve substantial impact at a relatively low cost because so much of our 'income' is in the form of food rather than financial donations. The people of Salisbury have been unremittingly generous and the Foodbank holds substantial food stock. The staff and trustees are enormously grateful for the support of individual and corporate donors and understand the importance of good stock management. Robust systems are in place to ensure nothing is wasted.

It remains a key challenge to encourage both food and financial donations as we need both to meet our commitments and objectives.

Structure, Governance and Management

Salisbury Foodbank is constituted as a CIO whose members are its trustees. Throughout the period of these accounts trustees were unable to meet in person and conducted business by electronic monthly board meetings and regular emails.

For the future the trustees look forward to developing the way we work together as a board, getting to know each other and our skills sets better, stabilising our financial situation, and providing strategic direction for the operation of the Foodbank. With the help of Trussell Trust guidance a robust set of policies is in place, with individual trustees taking responsibility for all key areas.

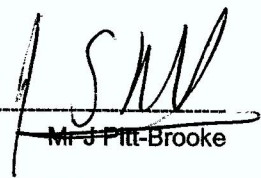
We look forward to helping more people and refreshing the means by which we do this to achieve the best possible outcomes, deepening our relationship with the people of Salisbury and the surrounding area, and continuing to fulfil our charitable purposes.

Future Plans

Going forward, the efforts of Salisbury Foodbank are likely to be focussed for some time on recovering ground lost in the pandemic by re-opening centres and developing new locations to best serve the people of Salisbury and neighbouring rural areas.

The foodbank warehouse is investing in safer and more efficient stock handling systems which will support staff and volunteers in processing donations and preparing food parcels and optimise stock rotation.

As circumstances allow and when it is safe to do so, greater community engagement is envisaged, beginning with attendance at some local community events in order to re-engage with donors, partner organisations and potential clients.

Signed 
Mr J Pitt-Brooke

Date: 13th October 2021
On behalf of the Trustees

INDEPENDENT EXAMINER'S REPORT TO SALISBURY FOODBANK

Independent Examiner's Report to the Trustees of Salisbury Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31st March 2021, which are set out on pages 5 to 7.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 accounts do not accord with those records; or
3. the accounts 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.

Robert Macdonald FCCA
Moore Stephens (South) LLP
Chartered Accountants
33 The Clarendon Centre
Salisbury Business Park
Salisbury
Wiltshire SP1 2TJ
2021

SALISBURY FOODBANK

RECEIPTS AND PAYMENTS

FOR THE PERIOD ENDED 31ST MARCH 2021

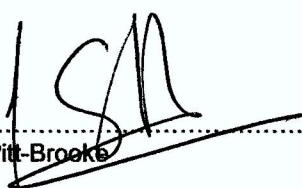
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and Expenditure			
Incoming Resources			
Donations	66,116	17,495	83,611
Gift Aid	2,065	-	2,065
Fundraising	125	-	125
Dowry	99,115	-	99,115
Grants	6,525	-	6,525
Café Sales	<u>29</u>	<u>-</u>	<u>29</u>
Total Incoming Resources	<u>173,975</u>	<u>17,495</u>	<u>191,470</u>
 Charitable Expenditure			
Support Costs			
Staff Costs	21,540	-	21,540
Office Expenditure	1,462	-	1,462
Rent	12,750	-	12,750
Vehicle Expenses	43	17,495	17,538
Insurance	516	-	516
Telephone & Internet	72	-	72
Premises Repairs	185	-	185
Promotional Activities	86	-	86
Bank Charges	216	-	216
Accountancy & Bookkeeping	306	-	306
Sundry Costs	34	-	34
Total Resources Expended	<u>37,210</u>	<u>17,495</u>	<u>54,705</u>
 <u>Surplus/(Deficit)</u>			
<u>For the Year</u>	136,765	-	136,765
Balance Brought Forward	<u>-</u>	<u>-</u>	<u>-</u>
Balance Carried Forward at 31st March 2021	<u>136,765</u>	<u>-</u>	<u>136,765</u>

The notes on page 7 form part of these Accounts

SALISBURY FOODBANK
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST MARCH 2021

	<u>Note</u>	<u>2021</u> £
Current Assets		
Cash at bank and in hand		<u>136,765</u> <u>136,765</u>
Funds		
Unrestricted Funds	3	136,765
Restricted Funds	3	<u>-</u> <u>136,765</u>

Approved by the Trustees on 13th October 2021 and signed on their behalf by


.....
Mr J Pitt-Brooke

SALISBURY FOODBANK

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31ST MARCH 2021

1. Accounting Policies

All income and expenditure is accounted for on a receipt and payment method.

2. Restricted and Unrestricted Funds

	Funds Brought Forward £	Net Movement In Funds £	Transfer Between Funds £	Funds Carried Forward £
Restricted Funds	<u>0</u>	<u>0</u>	0	<u>0</u>
Unrestricted Funds	<u>0</u>	<u>136,765</u>	0	<u>136,765</u>
Total Funds	<u>0</u>	<u>136,765</u>	<u>0</u>	<u>136,765</u>

Unrestricted funds are used for the administration of the charity.