

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

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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		185,124	339,334	524,458	98,224	2,250	100,474
Charitable activities	6	114,242	248,668	362,910	81,884	2,250	84,134
Net income and movement in funds		70,882	90,666	161,548	16,340	-	16,340
Reconciliation of funds:							
Fund balances at 1 April 2022		153,105	-	153,105	136,765	-	136,765
Fund balances at 31 March 2023		223,987	90,666	314,653	153,105	-	153,105

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		-	
		<u>2,236</u>		<u>-</u>	
Net current assets			314,653		153,105
			<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>	
			<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
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	243	9
	<u> </u>	<u> </u>

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	-
	145,230	214,184	359,414	83,304
Share of support and governance costs (see note 7)				
Governance	3,496	-	3,496	830
	148,726	214,184	362,910	84,134
Analysis by fund				
Unrestricted funds	114,242	-	114,242	81,884
Restricted funds	34,484	214,184	248,668	2,250
	148,726	214,184	362,910	84,134

7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	3,496	830
Analysed between:		
Heading #ac982	3,496	830

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
<u>3</u>	<u>2</u>

Employment costs

	2023 £	2022 £
Wages and salaries	54,989	29,613
	<u>54,989</u>	<u>29,613</u>

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	-
	<u>53,760</u>	<u>-</u>

12 Creditors: amounts falling due within one year

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

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
	-	339,334	(248,668)	90,666
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
	-	2,250	(2,250)	-

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
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
General funds	136,765	98,224	(81,884)	153,105

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
	223,987	90,666	314,653

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).