

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

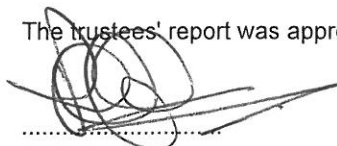
TRUSTEES' REPORT (CONTINUED)

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>362,097</u>	<u>87,996</u>	<u>450,093</u>	<u>248,395</u>	<u>47,548</u>	<u>295,943</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)	
		<u></u>		<u></u>	
Net current assets			450,093		295,943
			<u></u>		<u></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>
			<u></u>		<u></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	<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	-	-	-
	161,416	274,885	436,301	133,393	340,990	474,383
Share of support and governance costs (see note 7)						
Governance	1,998	-	1,998	1,949	-	1,949
	163,414	274,885	438,299	135,342	340,990	476,332
Analysis by fund						
Unrestricted funds	163,414	-	163,414	135,342	-	135,342
Restricted funds	-	274,885	274,885	-	340,990	340,990
	163,414	274,885	438,299	135,342	340,990	476,332

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
Employment costs	2025 £	2024 £
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
	3,479	3,958

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).