

WESTBURY AREA NETWORK

England & Wales · Charity number 1194748

Details

Status Registered

Legal form CIO

Registered 2021-06-09

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

Contact

Address Westbury Community Project
Eden Vale Road
Westbury
Wiltshire
BA13 3NY

Phone 07780 072619

Email westburyareanetwork@gmail.com

Website <https://www.westburyareanetwork.org>

Activities

Objects: THE OBJECT OF THE CIO IS:THE RELIEF OF FINANCIAL HARDSHIP AMONGST PEOPLE IN WESTBURY AND THE SURROUNDING AREAS IN SUCH WAYS AS THE TRUSTEES FROM TIME-TO-TIME THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) PROVIDING EMERGENCY FOOD, ESSENTIAL TOILETRIES, AND HOUSEHOLD ITEMS TO INDIVIDUALS AND FAMILIES IN NEED AND/OR FOR DISTRIBUTION BY OTHER CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.B) SUCH OTHER MEANS, INCLUDING (BUT NOT LIMITED TO) THE PROVISION OF SUPPORT OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES.

Activities: Food Bank

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,690	£29,485	-	-
2024-06-30	£17,855	£19,435	-	-
2023-06-30	£19,796	£16,891	-	-
2022-06-30	£22,101	£8,847	-	-

Trustees

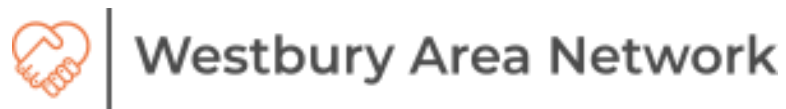
Name	Role	Appointed
Caroline Anne Coker		2022-11-16
Ian Cooper		2023-03-15
Linda Hallowell		2021-02-26
MICHAEL AMOS		2021-02-26
Ryan Child		2021-02-26
Sheila Ann Kimmins		2022-11-16

WESTBURY AREA NETWORK

England & Wales - Charity number 1194748

Accounts

Charity registration number: 1194748



Annual Report and Financial Statements

For the period from 1 July 2024 to 31 March 2025



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Reference and Administrative Details

Trustees

R Child

I Cooper

L Hallowell

M Amos

S A Kimmins

C A Coker

Charity Registration Number

1194748

Principal Office

Westbury Community Project

Eden Vale Road

Westbury

Wiltshire

BA13 3NY

Independent Examiner

C E Weare

AFA MIPA

7A King Street

Frome

Somerset

BA11 1BH



Trustees' Report

The trustees present their fourth annual report together with the financial statements for the charity for the period from 1 July 2024 until 31 March 2025

SUMMARY OF MAIN ACTIVITIES

The main aim of WAN is to work with vulnerable individuals and families to alleviate the financial stresses by people who live in Westbury and the surrounding villages mainly by providing food support.

These activities directly address some of the needs by providing essential resources and support, thereby alleviating poverty and improving their quality of life.

WAN have built contacts with other Agencies within Westbury such as Crosspoint, a local debt and counselling charity, Schools, Social Services, Local Authority and the Social Prescriber at White Horse Medical Centre; we have taken advice from them so that WAN's activities directly address the needs of vulnerable individuals and families of all sizes in WAN's target area by providing essential resources and support.

For example, during the school holidays, together with the funding and support of Westbury Town Council, WAN holds Abraham's Kitchen events at Grassacres Hall which provides a free lunch with activities for local children and their parent(s) or guardian(s). This lunch is well attended with on average 50-70 adults and children attending. During 2024/2025 period six lunches have been provided during holiday periods. These events also give the trustees and volunteers a chance to talk with the adults in an alternative environment.

To promote the service and its name WAN attends local events such as the Westbury Chilli Fest, Soapbox Derby each of which attract over 4,000 people, the Xmas Fayre, and the Lions Donkey Derby, with a stall manned by trustees and volunteers offering raffles and leaflets on the Foodbank and Community Fridge.

Ad hoc teams of Volunteers and Trustees are set up to promote WAN at all the events it attends.

Objectives and activities

Public benefit

Westbury Area Network runs a local Foodbank and Community Fridge and provides food parcels for people in need within Westbury and the surrounding villages.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

WAN operates the local Foodbank which provided food parcels in 2023 -1,451; 2024 – 1,890; 2025 for the 3 months to end of March 2025 - 340. These contained tinned and dried food, plus when available fresh fruit and vegetables, from the weekly donations and purchases for people in need within Westbury and the surrounding villages.



Trustees' Report (cont)

During the period October 2024 - January 2025 592 parcels were distributed. On Christmas Eve (2024) 50 Christmas parcels were prepared to be collected or delivered. In total 2024/2025 the total weight of food boxes distributed was 21,500 Kg.

This has been achieved, in part, by working with Fareshare and Neighbourly to enable WAN to collect this surplus food from Supermarkets and Cash and Carry. Some fresh food is also donated by local people and organisations such as allotment holders.

Most of the food collections from Fareshare and Neighbourly is available through the Community Fridge but is also available to Foodbank clients. The dry goods items used by the Foodbank come to WAN primarily via Morrisons/Aldi and Lidl; together with donations through churches/schools/other organisations; by purchases and by individuals.

From July 2024 to July 2025 a total of 17,100kg food donations or purchases were made.

When the Foodbank is closed, generally but not exclusively due to Bank Holidays, the Trustees agreed the use of E-Vouchers which the charity has applied for as a grant. These vouchers are of varying amounts, depending on household size, and would be given instead of the normal food parcel. The E-Vouchers are applied for through Wiltshire Council and are restricted to a designated supermarket and are for food only.

The individuals and families have been referred to the charity by referring organisations, such as Schools, Crosspoint, White Horse Medical Centre, Social Services, Local Authority and Charities.

An aim of WAN is to relieve financial hardship amongst people in Westbury and the surrounding villages in such ways as the trustees from time-to-time think fit, but not exclusively by:

- a. Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty.
- b. Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services

With the support and funding of Westbury Town Council, WAN also runs the Community Fridge which provides, free of charge food to all residents of Westbury and the surrounding villages. This food, which mainly consists of bread, cake, fresh fruit and vegetables are collected up to five days per week from the local supermarkets thereby saving good food from going to waste.

The principal aim of the Community Fridge is to reduce the volume of food going to landfill. From April 2024 to the end of March 2025 13,650kg was donated with 3,293 people benefited averaging 274 persons per month.

VOLUNTEERS

There are 40 volunteers registered with WAN of which 22 are active. The volunteers operate both the Foodbank and the Community Fridge undertaking the collection of food donations, sorting and bagging the donated food; packing on average 35 food parcels per week and when necessary, delivering parcels to people who are unable to come to the foodbank premises to collect. The number of food parcels prepared and distributed during 2024/2025 was 1,690 for individuals or families of 4 to 8 members.



Trustees' Report (cont)

WAN also has supported a work placement for pupils with special needs from the local Fairfield College. This enables young people to experience working with others and helping families within their community. In addition, during his summer vacation a university student joined the WAN volunteers gaining an insight into the practicalities of how a food bank and community fridge are run together with meeting with the wide range of the community who call upon services.

Of the 22 active volunteers, 4 volunteers have been with the charity since the opening. From April 2024 till April 2025 three volunteers left and three new members joined.

Training and mentoring are provided to all new Volunteers. Annually all policies are reviewed and updated including Safeguarding.

NON-FINANCIAL DONATING BODIES.

White Horse News, the local free newspaper regularly promotes WAN events such as Abrahams Kitchen and where WAN have stalls at the Westbury Chilli Festival and Soap Box rally. The wrapping of Christmas presents together with the Christmas Eve food distribution event have been publicised in the White Horse News

When WAN's Community Fridge closes, Leigh Park Community Centre and the local nursery assist by distributing any remaining bakery products from their premises elsewhere in the town.

In 2024 the Westbury Leo's and Lions, as well as their financial donations, volunteered to help with the packing of 75 parcels of Christmas presents which were distributed with the Christmas food boxes.

The local schools provide names of children and young people who they know are less likely to receive presents at Christmas enabling WAN to then provide gifts. Teenagers are particularly difficult to provide for therefore the Trustees have agreed in some instances to provide them with Amazon gift vouchers.

Local Churches and Schools, amongst others, at Christmas donated significant amounts of food and presents to be distributed to Foodbank recipients.

In total about 50 donors were active in this period, at various levels.

FINANCIAL

WAN is funded by a combination of grants, both restricted, unrestricted, and donations.

It is supported through links to various organisations such as Wiltshire Council who support with Grants, Westbury Town Council with financial help with the Community Fridge and Freezer and Abraham's Kitchen, the Westbury Community Project WAN's Landlord, Westbury Lions who regularly donate money raised by their events, local schools, churches, Masons and a number of local businesses.

It is WAN's objective to reduce reliance on grants by obtaining sponsorship from local companies to make a regular donation and to generate donations from local people. Circulating leaflets showing methods of payment, press coverage and attending many local events has increased the proportion of its income that is derived from these donations. From when WAN was first registered as a charity in 2021, the proportion of its donated income has risen from zero to about 40%.



Trustees' Report (cont)

WAN's Management expose it to few financial risks, whether this be credit risk, cash flow risk and liquidity risk. WAN has not needed to use long term or short-term debt finance to maintain its liquidity. WAN's Management has ensured that sufficient funds are available to operate its activities.

Name – Position	Date first appointed – initial term	Date last appointed	Current term - years	Term expires
Michael Amos - Chair	26/02/21 – 3 years	28/02/24	3	27/02/27
Ryan Child – Treasurer	26/02/21 – 2 years	28/02/24	3	27/02/27
Caroline Coker - Secretary	16/11/22 – 3 years		3	15/11/25
Linda Hallowell	26/02/21 – 2 years	28/02/24	3	27/02/27
Sheila Kimmins	16/11/22 – 3 years		3	15/11/25
Ian Cooper	26/02/21 – 2 years	15/03/23	3	14/03/26

WAN's six Trustees are all local and serve as a Board for various periods as set out in the CIO's constitution. At the end of a period in office, new Trustees are elected by the remainder of the Board. The Board elects from its number a Chair, a Secretary and a Treasurer. The Trustees activities are governed by the constitution of Westbury Area Network

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

This report was approved by the Trustees of the Charity on 28 January 2026 and signed on its behalf by:

.....
Ryan Child Treasurer

.....
Michael Amos Chair



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....
R Child
Trustee



Independent Examiner's Report to the trustees of Westbury Area Network

I report to the trustees on my examination of the accounts of Westbury Area Network for the period ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Westbury Area Network 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 Westbury Area Network's accounts carried out under section 145 of the 2011 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 Westbury Area Network 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

28 January 2026

Statement of Financial Activities for the Period from 1 July 2024 to 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		8,140	24,550	32,690
Total income		8,140	24,550	32,690
Expenditure on:				
Charitable activities		(3,450)	(26,035)	(29,485)
Total expenditure		(3,450)	(26,035)	(29,485)
Net income		4,690	(1,485)	3,205
Net movement in funds		4,690	(1,485)	3,205
Reconciliation of funds				
Total funds brought forward		14,524	3,900	18,424
Total funds carried forward	10	19,214	2,415	21,629
				Total 2024
	Note	Unrestricted funds £	Restricted funds As restated £	As restated £
Income and Endowments from:				
Donations and legacies		9,855	15,750	25,605
Total income		9,855	15,750	25,605
Expenditure on:				
Charitable activities		(10,090)	(13,195)	(23,285)
Total expenditure		(10,090)	(13,195)	(23,285)
Net expenditure		(235)	2,555	2,320
Net movement in funds		(235)	2,555	2,320
Reconciliation of funds				
Total funds brought forward		14,759	1,345	16,104
Total funds carried forward	10	14,524	3,900	18,424

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 10.

The notes on pages 10 to 15 form an integral part of these financial statements. Refer to note 12 for an explanation of the restatement.



Westbury Area Network

(Registration number: 1194748)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 As restated £
Current assets			
Cash at bank and in hand	8	22,961	19,072
Creditors: Amounts falling due within one year			
	9	(1,332)	(648)
Net assets		<u>21,629</u>	<u>18,424</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	2,415	3,900
Unrestricted income funds			
Unrestricted funds		<u>19,214</u>	<u>14,524</u>
Total funds	10	<u>21,629</u>	<u>18,424</u>

The financial statements on pages 8 to 15 were approved by the trustees, and authorised for issue on 28 January 2026 and signed on their behalf by:

.....
R Child
Trustee

.....
M Amos
Trustee

The notes on pages 10 to 15 form an integral part of these financial statements.

Refer to note 12 for an explanation of the restatement.



Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Westbury Area Network meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.



Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.



Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations			
Donations from individuals	8,140	-	8,140
Grants, including capital grants; Government grants	-	24,550	24,550
Total for period ended 31 March 2025	8,140	24,550	32,690
Total for period ended 30 June 2024	9,855	15,750	25,605



Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025 (continued)

3 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Foodbank	2,766	9,965	12,731
E vouchers	-	16,070	16,070
Total for period ended 31 March 2025	2,766	26,035	28,801
Total for period ended 30 June 2024	9,442	13,195	22,637

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Fees paid to Independent Examiner	684	684
Total for period ended 31 March 2025	684	684
Total for period ended 30 June 2024	1,842	1,842

Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025 (continued)

5 Government grants

Grants from central government and local authorities

The amount of grants recognised in the financial statements was £24,550 (2024 - £15,750).

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	22,961	19,072

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,332	648

10 Funds

	Balance at 1 July 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General Funds	14,524	8,140	(3,450)	19,214
Restricted funds				
Grant Funds	3,900	24,550	(26,035)	2,415
Total funds	<u>18,424</u>	<u>32,690</u>	<u>(29,485)</u>	<u>21,629</u>



Notes to the Financial Statements for the Period from 1 July 2024 to 31 March 2025 (continued)

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General				
General Funds	14,759	9,855	(10,090)	14,524
Restricted				
Grant Funds	1,345	15,750	(13,195)	3,900
Total funds	<u>16,104</u>	<u>25,605</u>	<u>(23,285)</u>	<u>18,424</u>

The specific purposes for which the funds are to be applied are as follows:

The Grant fund is for expenditure of a restricted nature as specified by the fund providers.

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	20,546	2,380	22,926
Current liabilities	(1,332)	-	(1,332)
Total net assets	<u>19,214</u>	<u>2,380</u>	<u>21,594</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Current assets	15,172	3,900	19,072
Current liabilities	(648)	-	(648)
Total net assets	<u>14,524</u>	<u>3,900</u>	<u>18,424</u>

12 Prior period adjustment

The accounts have been restated to include funds provided by central government as e-vouchers which were partly expended in the year to 30 June 2024. These have been disclosed under restricted funds.



Detailed Statement of Financial Activities

Period 1 July 2024 to 31 March 2025

	Total 1 July 2024 to 31 March 2025 £	Total Year ended 30 June 2024 £
<i>Donations and legacies</i>		
Appeals and donations	8,140	9,855
UK Government grants - restricted	24,550	15,750
	<hr/> 32,690	<hr/> 25,605
<i>Charitable activities</i>		
Direct costs - restricted	26,035	13,195
Direct costs	-	3,356
Rent	2,400	4,400
Insurance	192	157
Computer software and maintenance costs	-	23
Printing, postage and stationery	103	209
Sundry expenses	71	103
Accountancy fees	684	648
Legal and professional fees	-	1,194
	<hr/> 29,485	<hr/> 23,285

This page does not form part of the statutory financial statements.

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<http://www.virtualcabinetportal.com/WhatsUTC>

Signature 1

Signed by Ryan Child using authentication code MIVTcD5PaFIVV2pC at IP address 109.158.76.38, on 2026/01/29 11:18:03 Z.

Ryan Child's e-mail address is: rchild@hotmail.com.

WESTBURY AREA NETWORK

England & Wales - Charity number 1194748

Accounts

Charity registration number: 1194748



Westbury Area Network

Annual Report and Financial Statements

For the Year Ended 30 June 2024



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Annual Trustees Report 2023/2024

TRUSTEES REPORT

Westbury Area Network (WAN) was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) in June 2021.

The trustees present their third annual report together with the financial statements for the charity for the period ended 30th June 2024. The Trustees next report will be for the period 1st July 2024 until 31st March 2025

SUMMARY OF MAIN ACTIVITIES

The main aim of WAN is to work with vulnerable individuals and families to alleviate the financial stresses by people who live in Westbury and the surrounding villages mainly by providing food support.

These activities directly address some of the needs by providing essential resources and support, thereby alleviating poverty and improving their quality of life.

WAN have built contacts with other Agencies within Westbury such as Crosspoint, a local debt and counselling charity, Schools, Social Services, Local Authority and the Social Prescriber at White Horse Medical Centre; we have taken advice from them so that WAN's activities directly address the needs of vulnerable individuals and families of all sizes in WAN's target area by providing essential resources and support.

For example, during the school holidays, together with the funding and support of Westbury Town Council, WAN holds Abraham's Kitchen events at Grassacres Hall which provides a free lunch with activities for local children and their parent(s) or guardian(s). This lunch is well attended with on average 50-70 adults and children attending. During 2024 six lunches have been provided during holiday periods. These events also give the trustees and volunteers a chance to talk with the adults in an alternative environment.

To promote the service and its name WAN attends local events such as the Westbury Chilli Fest, Soapbox Derby each of which attract over 4000 people, the Xmas Fayre, and the Lions Donkey Derby, with a stall manned by trustees and volunteers offering raffles and leaflets on the Foodbank and Community Fridge.

Ad hoc teams of Volunteers and Trustees are set up to promote WAN at all the events it attends.

WAN OPERATES SOLELY FOR THE PUBLIC BENEFIT.

WAN operates the local Foodbank which provided food parcels in 2021 1167, in 2022 1261, in 2023 1451 and in 2024 1890. These contained tinned and dried food, plus when available fresh fruit and vegetables, from the weekly donations and purchases for people in need within Westbury and the surrounding villages.

During the winter (October 2023 to January 2024) WAN distributed 604 parcels.

On Christmas Eve (2024) 50 Christmas parcels were prepared to be collected or delivered.

In total 2024/2025 the total weight of food boxes distributed was 21,500 Kg.

This has been achieved by working with Fareshare and Neighbourly to enable WAN to collect this surplus food from Supermarkets and Cash and Carry. Some fresh food is also donated by local people and organisations such as allotment holders.

In 2024/2025 a total of 18,500 Kg food donations or purchases were made.

When the Foodbank is closed, generally but not exclusively due to Bank Holidays, the Trustees agreed the use of E-Vouchers which the charity has applied for as a grant. These vouchers are of varying amounts, depending on household size, and would be given instead of the normal food parcel. The E-Vouchers are applied for through Wiltshire Council and are restricted to a designated supermarket and are for food only.

The individuals and families have been referred to the charity by referring organisations, such as Schools, Crosspoint, White Horse Medical Centre, Social Services, Local Authority and Charities.

An aim of WAN is to relieve financial hardship amongst people in Westbury and the surrounding villages in such ways as the trustees from time-to-time think fit, but not exclusively by:

- a) Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty.
- b) Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

With the support and funding of Westbury Town Council WAN also runs the Community Fridge which provides, free of charge food to all residents of Westbury and the surrounding villages. The aim being to reduce food going to landfill. During the year 2023, 11,205 Kg of food was provided; with an average of 300 people benefitting each month.

This food, which mainly consists of bread, cake, fresh fruit and vegetables are collected up to five days per week from the local supermarkets thereby saving 11,000 Kg of good food from going to landfill.

VOLUNTEERS

There are 40 volunteers registered with WAN of which 22 are active with the collection of food donations, sorting and bagging the donated food; packing on average 35 food parcels per week and when necessary, delivering parcels to people who are unable to come to the foodbank premises to collect. The number of food parcels prepared and distributed during 2023/2024 was 1690 for individuals or families of 4 to 8 members.

WAN also has supported a work placement for pupils with special needs from Fairfield College. This enables young people to experience working with others and helping families within their community. Since WAN was first registered as a charity, 4 volunteers have been with the charity throughout, 12 have left and 18 new volunteers have joined.

Training and mentoring are provided to all new Volunteers.

Annually all policies are reviewed and updated including Safeguarding.



NON-FINANCIAL DONATING BODIES.

White Horse News, the local free newspaper regularly promotes WAN events such as Abrahams Kitchen and where WAN have stalls at the Westbury Chilli Festival and Soap Box rally. The wrapping of Christmas presents together with the Christmas Eve food distribution event have been publicised in the White Horse News

When WAN's Community Fridge closes, Leigh Park Community Centre and the local nursery assist by distributing any remaining bakery products from their premises elsewhere in the town.

In 2024 the Westbury Leo's and Lions, as well as their financial donations, volunteer to help with the packing of 75 Christmas presents which were distributed with the Christmas food boxes.

The local schools provide names of children and young people who they know are less likely to receive presents at Christmas enabling WAN to then provide gifts. Teenagers are particularly difficult to provide for therefore the Trustees have agreed in some instances to provide them with Amazon gift vouchers.

Local Churches and Schools, amongst others, at Christmas donated significant amounts of food and presents to be distributed to Foodbank recipients.

In total about 50 donors were active in this period, at various levels.

During the 2023 winter period WAN were able to give out to those most in need Warm Packs which contained gloves, hat, scarves, hand warmer pack, hot water bottle, socks, draft excluder and a blanket. 20 packs were distributed. Funding for this was mainly obtained through a grant approved by Wiltshire Council's local Area Board.

FINANCIAL

WAN is funded by a combination of grants, both restricted, unrestricted, and donations.

It is supported through links to various organisations such as Wiltshire Council who support with Grants, Westbury Town Council with financial help with the Community Fridge and Freezer and Abraham's Kitchen, the Westbury Community Project WAN's Landlord,

Westbury Lions who regularly donate money raised by their events, local schools, churches, Masons and a number of local businesses which includes Rygor, who has WAN as one of their local Charities in 2024.

It is WAN's objective to reduce reliance on grants by obtaining sponsorship from local companies to make a regular donation and to generate donations from local people. Circulating leaflets showing methods of payment, press coverage and attending many local events has increased the proportion of its income that is derived from these donations. From when WAN was first registered as a charity in 2021, the proportion of its donated income has risen from zero to about 40%.

WAN's Management expose it to few financial risks including credit risk, cash flow risk and liquidity risk. WAN has not needed to use long term or short-term debt finance to maintain its liquidity. WAN's Management has ensured that sufficient funds are available



TRUSTEES

Name – Position	Date first appointed – initial term	Date last appointed	Current term - years	Term expires
Michael Amos - Chair	26/02/21 – 3 years	28/02/24	3	27/02/27
Ryan Child – Treasurer	26/02/21 – 2 years	28/02/24	3	27/02/27
Caroline Coker - Secretary	16/11/22 – 3 years		3	15/11/25
Linda Hallowell	26/02/21 – 2 years	28/02/24	3	27/02/27
Sheila Kimmins	16/11/22 – 3 years		3	15/11/25
Ian Cooper	26/02/21 – 2 years	15/03/23	3	14/03/26

WAN’s six Trustees are all local and serve as a Board for various periods as set out in the CIO’s constitution. At the end of a period in office, new Trustees are elected by the remainder of the Board. The Board elects from its number a Chair, a Secretary and a Treasurer. The Trustees activities are governed by the constitution of Westbury Area Network

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

This report was approved by the Trustees of the Charity on.....2025 and signed on its behalf by:

.....
Ryan Child Treasurer

.....
Michael Amos Chair



Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 April 2025 and signed on its behalf by:

.....
R Child
Trustee



Independent Examiner's Report to the trustees of Westbury Area Network

I report to the trustees on my examination of the accounts of Westbury Area Network for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity trustees of Westbury Area Network 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 Westbury Area Network's accounts carried out under section 145 of the 2011 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 Westbury Area Network 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

22 April 2025



Statement of Financial Activities for the Year Ended 30 June 2024

		Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:	Note			
Donations and legacies		<u>9,855</u>	<u>8,000</u>	<u>17,855</u>
Total income		<u>9,855</u>	<u>8,000</u>	<u>17,855</u>
Expenditure on:				
Charitable activities		<u>(10,090)</u>	<u>(9,345)</u>	<u>(19,435)</u>
Total expenditure		<u>(10,090)</u>	<u>(9,345)</u>	<u>(19,435)</u>
Net expenditure		<u>(235)</u>	<u>(1,345)</u>	<u>(1,580)</u>
Net movement in funds		(235)	(1,345)	(1,580)
Reconciliation of funds				
Total funds brought forward		<u>14,759</u>	<u>1,345</u>	<u>16,104</u>
Total funds carried forward	11	<u>14,524</u>	<u>-</u>	<u>14,524</u>

		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:	Note			
Donations and legacies		<u>16,796</u>	<u>3,000</u>	<u>19,796</u>
Total income		<u>16,796</u>	<u>3,000</u>	<u>19,796</u>
Expenditure on:				
Raising funds		(330)	-	(330)
Charitable activities		<u>(11,340)</u>	<u>(5,221)</u>	<u>(16,561)</u>
Total expenditure		<u>(11,670)</u>	<u>(5,221)</u>	<u>(16,891)</u>
Net income/(expenditure)		<u>5,126</u>	<u>(2,221)</u>	<u>2,905</u>
Net movement in funds		5,126	(2,221)	2,905
Reconciliation of funds				
Total funds brought forward		<u>9,633</u>	<u>3,566</u>	<u>13,199</u>
Total funds carried forward	11	<u>14,759</u>	<u>1,345</u>	<u>16,104</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 11.

The notes on pages 11 to 16 form an integral part of these financial statements.



(Registration number: 1194748)

Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	9	15,172	16,704
Creditors: Amounts falling due within one year	10	(648)	(600)
Net assets		14,524	16,104
Funds of the charity:			
Restricted income funds			
Restricted funds	11	-	1,345
Unrestricted income funds			
Unrestricted funds		<u>14,524</u>	<u>14,759</u>
Total funds	11	<u>14,524</u>	<u>16,104</u>

The financial statements on pages 9 to 14 were approved by the trustees, and authorised for issue on 22 April 2025 and signed on their behalf by:

.....
R Child
Trustee

.....
M Amos
Trustee

The notes on pages 11 to 16 form an integral part of these financial statements.



Notes to the Financial Statements for the Year Ended 30 June 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Westbury Area Network meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.



Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations			
Donations from individuals Grants, including capital grants;	9,855	-	9,855
Government grants	-	8,000	8,000
Total for 2024	<u>9,855</u>	<u>8,000</u>	<u>17,855</u>
Total for 2023	<u>16,796</u>	<u>3,000</u>	<u>19,796</u>

3 Expenditure on raising funds

	Direct costs £	Total costs £
Total for 2023	<u>330</u>	<u>330</u>

Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Unrestricted Total funds £
Foodbank	11,442	7,345	18,787
Total for 2023	<u>11,070</u>	<u>5,221</u>	<u>16,291</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted Funds General £	Total funds £
Fees paid to Independent Examiner		
Other fees paid to Independent Examiner	648	648
Legal fees	1,194	1,194
Total for 2024	<u>1,842</u>	<u>1,842</u>
Total for 2023	<u>600</u>	<u>600</u>

6 Government grants

Grants from local authorities

The amount of grants recognised in the financial statements was £8,000 (2023 - £11,000).

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.



Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

9 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	15,172	16,704

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	648	600

11 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General				
General Funds	14,759	9,855	(10,090)	14,524
Restricted funds				
Grant Funds	1,345	8,000	(9,345)	-
Total funds	<u>16,104</u>	<u>17,855</u>	<u>(19,435)</u>	<u>14,524</u>
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General				
General Funds	9,633	16,796	(11,670)	14,759
Restricted				
Grant Funds	3,566	3,000	(5,221)	1,345
Total funds	<u>13,199</u>	<u>19,796</u>	<u>(16,891)</u>	<u>16,104</u>

The specific purposes for which the funds are to be applied are as follows:

The Grant fund is for expenditure of a restricted nature as specified by the fund providers..



Notes to the Financial Statements for the Year Ended 30 June 2024 (continued)

12 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General £	Restricted funds £	30 June
			2024 £
Current assets	15,172		15,172
Current liabilities	(648)		(648)
Total net assets	<u>14,524</u>		<u>14,524</u>
	Unrestricted funds	Restricted funds	Total funds at
	General £	funds £	30 June
			2023 £
Current assets	15,359	1,345	16,704
Current liabilities	(600)	-	(600)
Total net assets	<u>14,759</u>	<u>1,345</u>	<u>16,104</u>

WESTBURY AREA NETWORK

England & Wales - Charity number 1194748

Accounts

Charity registration number: 1194748

Westbury Area Network

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Westbury Area Network

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Westbury Area Network

Reference and Administrative Details

Trustees	R Child B Hall I Cooper L Hallowell M Amos S A Kimmins C A Coker
Charity Registration Number	1194748
Principal Office	Westbury Community Project Eden Vale Road Westbury Wiltshire BA13 3NY
Independent Examiner	C E Weare AFA MIPA 7A King Street Frome Somerset BA11 1BH

Westbury Area Network

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2023.

Objectives and activities

Public benefit

Westbury Area Network runs a local Foodbank and Community Fridge and provides food parcels for people in need within Westbury and the surrounding villages.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:

.....
R Child
Trustee

Westbury Area Network

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:

.....
R Child
Trustee

Westbury Area Network

Independent Examiner's Report to the trustees of Westbury Area Network

I report to the trustees on my examination of the accounts of Westbury Area Network for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity trustees of Westbury Area Network 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 Westbury Area Network's accounts carried out under section 145 of the 2011 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 Westbury Area Network 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

10 November 2023

Westbury Area Network

Statement of Financial Activities for the Year Ended 30 June 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		16,796	3,000	19,796
Total income		<u>16,796</u>	<u>3,000</u>	<u>19,796</u>
Expenditure on:				
Raising funds		(330)	-	(330)
Charitable activities		<u>(11,340)</u>	<u>(5,221)</u>	<u>(16,561)</u>
Total expenditure		<u>(11,670)</u>	<u>(5,221)</u>	<u>(16,891)</u>
Net income/(expenditure)		<u>5,126</u>	<u>(2,221)</u>	<u>2,905</u>
Net movement in funds		5,126	(2,221)	2,905
Reconciliation of funds				
Total funds brought forward		<u>9,633</u>	<u>3,566</u>	<u>13,199</u>
Total funds carried forward	11	<u>14,759</u>	<u>1,345</u>	<u>16,104</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		17,101	5,000	22,101
Total income		<u>17,101</u>	<u>5,000</u>	<u>22,101</u>
Expenditure on:				
Raising funds		(55)	-	(55)
Charitable activities		<u>(7,413)</u>	<u>(1,434)</u>	<u>(8,847)</u>
Total expenditure		<u>(7,468)</u>	<u>(1,434)</u>	<u>(8,902)</u>
Net income		<u>9,633</u>	<u>3,566</u>	<u>13,199</u>
Net movement in funds		<u>9,633</u>	<u>3,566</u>	<u>13,199</u>
Reconciliation of funds				
Total funds carried forward	11	<u>9,633</u>	<u>3,566</u>	<u>13,199</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 11.

Westbury Area Network
(Registration number: 1194748)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	9	16,704	13,559
Creditors: Amounts falling due within one year	10	<u>(600)</u>	<u>(360)</u>
Net assets		<u>16,104</u>	<u>13,199</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	11	1,345	3,566
Unrestricted income funds			
Unrestricted funds		<u>14,759</u>	<u>9,633</u>
Total funds	11	<u>16,104</u>	<u>13,199</u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 10 November 2023 and signed on their behalf by:

.....
R Child
Trustee

.....
M Amos
Trustee

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Westbury Area Network meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations			
Donations from individuals	8,796	-	8,796
Grants, including capital grants;			
Government grants	8,000	3,000	11,000
Total for period ended 30 June 2023	16,796	3,000	19,796
Total for period ended 30 June 2022	17,101	5,000	22,101

3 Expenditure on raising funds

	Direct costs £	Total costs £
Other expenditure	330	330
Total for period ended 30 June 2023	330	330
Total for period ended 30 June 2022	55	55

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023 (continued)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Foodbank	11,070	5,221	16,291
Total for period ended 30 June 2022	5,979	1,434	7,413

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Fees paid to Independent Examiner		
Other fees paid to auditors	600	600
Total for period ended 30 June 2023	600	600
Total for period ended 30 June 2022	360	360

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023 (continued)

6 Government grants

Grants from local authorities

The amount of grants recognised in the financial statements was £11,000 (2022 - £19,500).

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	16,704	13,559

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	600	360

11 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	9,633	16,796	(11,670)	14,759
Restricted funds				
Grant Funds	3,566	3,000	(5,221)	1,345
Total funds	13,199	19,796	(16,891)	16,104

Westbury Area Network

Notes to the Financial Statements for the Year Ended 30 June 2023 (continued)

	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds			
<i>General</i>			
General Funds	17,101	(7,468)	9,633
Restricted			
Grant Funds	5,000	(1,434)	3,566
Total funds	22,101	(8,902)	13,199

The specific purposes for which the funds are to be applied are as follows:

The Grant fund is for expenditure of a restricted nature as specified by the fund providers..

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Current assets	15,359	1,345	16,704
Current liabilities	(600)	-	(600)
Total net assets	14,759	1,345	16,104
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Current assets	9,993	3,566	13,559
Current liabilities	(360)	-	(360)
Total net assets	9,633	3,566	13,199

WESTBURY AREA NETWORK

England & Wales - Charity number 1194748

Accounts



Trustees' Annual Report for the period

From **0.04.2021** Period start date To **30.06.2022**
Period end date

Charity name: **Westbury Area Network**

Charity registration number: **1194748**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the CIO is: The relief of financial hardship amongst people in Westbury and the surrounding areas in such ways as the trustees from time-to-time think fit, in particular but not exclusively by: a. Providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by other charities or other organisations working to prevent or relieve poverty. b. Such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.'
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities of the charity are to provide a Foodbank service to those individuals and families in Westbury and surrounding areas that are in need and are referred to the charity by relevant organisations. These activities are achieved by seeking donations of surplus food from local supermarkets, schools, churches and individuals, and by raising money through grants and donations. All of the charity's activities are undertaken by volunteers.
Statement confirming whether the trustees have had regard to the guidance issued by the	Para 1.18	The Trustees of the charity confirm that they have had due regard to the guidance issued by the Charity Commission in respect of public

Charity Commission on public benefit		benefit.
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Westbury Area Network was registered as a charity with the Charity Commission in June 2021. As such, it has now completed its first year of operation. During the year, the main achievements of the charity have been:</p> <ul style="list-style-type: none"> - To provide about 800 food parcels between June 2021 and the end of June 2022. - To have distributed about 9600kg. of food and other essential goods through the above food parcels over the same period - To have collected about 8500kg of food and other essential goods from various donors over this period - To have raised over £18000 in grants and over £1000 in donations over this period - To understand from the many comments made by beneficiaries the difference that the Foodbank support has made to their abilities to manage their various circumstances, especially over the winter months.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity ended the financial period with a surplus of about £13,100, having had a total income from grants and donations of £19,500 and expenditure of £8,847. One grant of £5000 was specifically for capital expenditure. The balance to be carried forward to the following financial year.
Statement explaining	Para 1.22	As a new charity, no formal policy

the policy for holding reserves stating why they are held		regarding reserves has been agreed but this will be reviewed for year 2.
Amount of reserves held	Para 1.22	As above, the surplus at the end of the financial period is about £13,100
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity considers that, for the time being, its operation is likely to continue as a going concern. It recognises uncertainties relating to continued demand for the service, continued donations from various quarters, continued funding, continued availability of suitable premises from which to operate and the continued availability of sufficient numbers of willing volunteers to provide the operation

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's main sources of funding are from grants and donations. Six grants were bid for and received. Donations were received to a total value of just under £2,601
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not applicable in Year 1
A description of the principal risks facing the charity	Para 1.46	The principal risks and uncertainties relate to: <ul style="list-style-type: none"> - continuing demand for the service, deemed low risk in the current economic climate - continuing donations from various quarters, deemed low risk at present but under continual review - continuing funding, deemed low risk as charity is well set up and plans to raise more funds through donations and fundraising - continuing availability of suitable premises from which to operate, deemed low risk unless service demand outstrips the space available - continuing availability of sufficient numbers of willing

		volunteers to provide the operation, deemed low risk at present with a rota system operating to avoid overload
--	--	--

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity's governing document is based on the Charity Commission's standard constitution template for a CIO.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The Board of Trustees has initially been selected from those people who were involved with the informal provision of the Foodbank service before becoming registered through the Charity Commission. In the future in considering the selection of individuals for appointment as charity trustees, the Board of Trustees will have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p> <p>No body is entitled to appoint any trustees.</p>

Reference and Administrative details

Charity name	Westbury Area Network
Other name the charity uses	WAN
Registered charity number	1194748
Charity's principal address	Westbury Community Project Eden Vale Road Westbury Wiltshire BA13 3NY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Amos	Chair		None
2	Ryan Child	Secretary		None
3	Ian Cooper	Treasurer		None
4	Linda Hallowell			None
5	Beverley Hall		September 2021	None
6	Linda Mence		January 2022	None
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

Michael Amos	
--------------	--

**Position (eg
Secretary, Chair, etc)**

Chair	
-------	--

Date

--

Charity registration number: 1194748

Westbury Area Network

Annual Report and Financial Statements
for the period from 9 June 2021 to 30 June 2022

Westbury Area Network**Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2
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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Westbury Area Network

Reference and Administrative Details

Trustees	L R Mence R Child B Hall I Cooper L Hallowell M Amos
Charity Registration Number	1194748
Principal Office	Westbury Community Project Eden Vale Road Westbury Wiltshire BA13 3NY
Independent Examiner	C E Weare AFA MIPA 7A King Street Frome Somerset BA11 1BH

Westbury Area Network

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 30 June 2022.

Objectives and activities

Public benefit

Westbury Area Network runs a local Foodbank and Community Fridge and provides food parcels for people in need within Westbury and the surrounding villages.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 4 November 2022 and signed on its behalf by:

.....
R Child
Trustee

Westbury Area Network

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 4 November 2022 and signed on its behalf by:

.....
R Child
Trustee

Westbury Area Network

Independent Examiner's Report to the trustees of Westbury Area Network

I report to the trustees on my examination of the accounts of Westbury Area Network for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of Westbury Area Network 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 Westbury Area Network's accounts carried out under section 145 of the 2011 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 Westbury Area Network 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 accounting 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.

.....
C E Weare
AFA MIPA

7A King Street
Frome
Somerset
BA11 1BH

4 November 2022

Westbury Area Network

Statement of Financial Activities for the Period from 9 June 2021 to 30 June 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		17,101	5,000	22,101
Total income		<u>17,101</u>	<u>5,000</u>	<u>22,101</u>
Expenditure on:				
Raising funds		(55)	-	(55)
Charitable activities		<u>(8,847)</u>	<u>-</u>	<u>(8,847)</u>
Total expenditure		<u>(8,902)</u>	<u>-</u>	<u>(8,902)</u>
Net income		<u>8,199</u>	<u>5,000</u>	<u>13,199</u>
Net movement in funds		<u>8,199</u>	<u>5,000</u>	<u>13,199</u>
Reconciliation of funds				
Total funds carried forward	11	<u>8,199</u>	<u>5,000</u>	<u>13,199</u>

All of the charity's activities derive from continuing operations during the above period.

The notes on pages 7 to 12 form an integral part of these financial statements.
Page 5

Westbury Area Network
(Registration number: 1194748)
Balance Sheet as at 30 June 2022

	Note	2022 £
Current assets		
Cash at bank and in hand	9	13,559
Creditors: Amounts falling due within one year	10	<u>(360)</u>
Net assets		<u><u>13,199</u></u>
Funds of the charity:		
Restricted income funds		
Restricted funds	11	5,000
Unrestricted income funds		
Unrestricted funds		<u>8,199</u>
Total funds	11	<u><u>13,199</u></u>

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 4 November 2022 and signed on their behalf by:

.....
R Child
Trustee

.....
M Amos
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.
Page 6

Westbury Area Network

Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Westbury Area Network meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Westbury Area Network

Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Westbury Area Network

Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations			
Donations from individuals	2,601	-	2,601
Grants, including capital grants;			
Government grants	<u>14,500</u>	<u>5,000</u>	<u>19,500</u>
Total for period ended 30 June 2022	<u><u>17,101</u></u>	<u><u>5,000</u></u>	<u><u>22,101</u></u>

3 Expenditure on raising funds

	Direct costs £	Total costs £
Costs of generating donations and legacies	<u>55</u>	<u>55</u>
Total for period ended 30 June 2022	<u><u>55</u></u>	<u><u>55</u></u>

Westbury Area Network

Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022 (continued)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Foodbank		8,487	8,487
Governance costs		360	360
Total for period ended 30 June 2022		8,847	8,847

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Fees paid to Independent Examiner		
Other fees paid to auditors	360	360
Total for period ended 30 June 2022	360	360

Westbury Area Network

Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022 (continued)

6 Government grants

Grants from local authorities

The amount of grants recognised in the financial statements was £19,500.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2022 £
Cash at bank	13,559

10 Creditors: amounts falling due within one year

	2022 £
Accruals	360

11 Funds

	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds			
<i>General</i>			
General Funds	17,101	(8,902)	8,199
Restricted funds			
Capital Grant Fund	5,000	-	5,000
Total funds	22,101	(8,902)	13,199

The specific purposes for which the funds are to be applied are as follows:

The Capital Grant fund is for expenditure of a capital nature where the charity requires fixed assets.

Westbury Area Network**Notes to the Financial Statements for the Period from 9 June 2021 to 30 June 2022 (continued)****12 Analysis of net assets between funds**

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Current assets	8,559	5,000	13,559
Current liabilities	(360)	-	(360)
Total net assets	<u>8,199</u>	<u>5,000</u>	<u>13,199</u>