

Charity registration number: 1194748



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 | | 9,855 | 8,000 | 17,855 |
| Total income | | 9,855 | 8,000 | 17,855 |
| Expenditure on: | | | | |
| Charitable activities | | (10,090) | (9,345) | (19,435) |
| Total expenditure | | (10,090) | (9,345) | (19,435) |
| Net expenditure | | (235) | (1,345) | (1,580) |
| Net movement in funds | | (235) | (1,345) | (1,580) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 14,759 | 1,345 | 16,104 |
| Total funds carried forward | 11 | 14,524 | - | 14,524 |

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

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><u>14,524</u></u> | <u><u>16,104</u></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 | 16,104 | 17,855 | (19,435) | 14,524 |
| | 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 | 13,199 | 19,796 | (16,891) | 16,104 |

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 £ | | 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 General £ | Restricted funds £ | Total funds at 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> |