

North Bristol and South Gloucestershire Foodbank CIO

Report of the Board of Trustees
Year Ended 31 March 2025

Charity Registration Number 1195058



15,227

individuals received
emergency food parcels

9

food bank outlets
across the region

36%

of recipients
were children

20

member households of
The Bridge Food Project

142

tonnes of food
distributed

£419,453

income gained or saved
by clients through Citizens
Advice partnership

18%

of distributed food
was purchased to
meet demand

3,475

underlying issues
managed through our
advice partnership

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Reference & Administrative Information

Charity name North Bristol and South Gloucestershire Foodbank CIO

Registered charity number 1195058

Principle office 286 Filton Avenue
Horfield
Bristol
BS7 0BA

Trustees Stewart North
Alistair Jenkins (*appointed 27th June 2024, resigned 1st February 2025*)
Rev Anthony Matthews
Christopher Popkin (*appointed 9th October 2025*)
Christopher Richardson
Jonathan Ford (*resigned 7th October 2025*)
Sally Tate
Suzanne Louise Wilson (*appointed 9th July 2025*)

Bankers The Co-operative Bank

Independent Examiner Joshua Kingston BSc, FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Overview

Charity Document

The North Bristol and South Gloucestershire Foodbank CIO was registered on 5 July 2021. The activities and assets of the CIO were initially transferred to it by the predecessor charity North Bristol Foodbank (charity number 1157499, now dissolved). The objectives have been widened slightly in the CIO, the activities are considered to be continuous between the two organisations.

Charity Objectives

The relief and prevention of poverty in the North Bristol and South Gloucestershire area for the benefit of the public by working with a network of care professionals to provide food parcels, items and related services including support and advice to any in need and delivering such services within a Christian ethos.

Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are appointed by resolution passed at a properly convened meeting of the charity trustees, as described in the CIO constitution. The charity trustees will make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of this constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational Structure and Decision Making

The organisation and running of North Bristol and South Gloucestershire Foodbank CIO is the responsibility of the Trustees. The Trustees employ a Food Bank Manager (line managed by the Chair of Trustees), Food Logistics Manager, Operations Coordinator, Warehouse Supervisor, Fresh Food Coordinator, Senior Administrator, Administrators and Volunteer Coordinator (all line managed by the Food Bank Manager) on a part-time basis. The charity is heavily reliant on a large number of volunteers who assist with running different aspects of the food bank.

Aims of the Charity

Our food bank is part of The Trussell Trust's network, dedicated to addressing food poverty and hunger within our local communities and across the UK. Our mission is to provide emergency food parcels to individuals and families in crisis, referred to us by care professionals offering ongoing support. We are also committed to guiding food bank clients toward additional resources and services that can provide immediate relief or support longer-term solutions. Access to our food bank is available to anyone in need through a referral process.

Charitable Activities

North Bristol and South Gloucestershire Foodbank is committed to providing nutritionally balanced emergency food parcels to individuals and families facing crisis. Through collaboration with a network of care professionals and in partnership with Citizens Advice, we aim to empower people to overcome immediate challenges and work toward reducing long-term reliance on food banks.

Our food bank operations are sustained by generous donations of in-date, non-perishable food from schools, churches, businesses, and individuals. Key events, such as Harvest Festival collections, alongside supermarket donation points, play a vital role in maintaining our stock. Volunteers are the backbone of our work, dedicating their time to sorting, checking, and distributing food parcels across our nine food bank outlets in the region.

We collaborate with frontline professionals, including health visitors, social workers, and housing officers, who securely refer clients through the Trussell Trust's system. Each client receives three days' worth of emergency food alongside a warm welcome, refreshments, and guidance to services that can help address underlying issues.

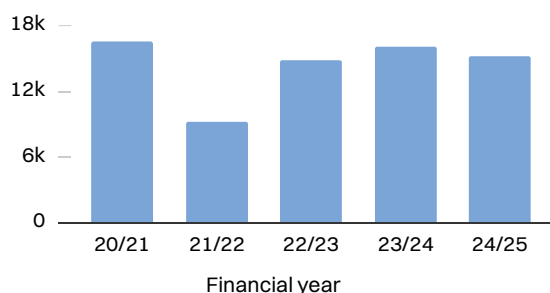
Our partnership with Citizens Advice Bristol and South Gloucestershire enables us to offer additional support, including benefits advice, debt management services, and access to resources that promote financial stability and independence.

To ensure inclusivity, we accommodate dietary needs, provide culturally appropriate food, and offer multilingual support. With nine distribution points operating at various times and locations, we strive to meet the diverse needs of our community. For clients unable to access our outlets, we aim to arrange food parcel deliveries in collaboration with partner organisations.

We are committed to safeguarding the well-being of all those we serve. Robust policies and procedures are in place, overseen by designated safeguarding officers, ensuring a safe and supportive environment for everyone who engages with our services.

“We serve our community with nutritionally balanced food parcels, warm welcomes, and practical support

Emergency Food Parcels



Achievements & Performance

Core Service Provision

In the last financial year, we provided emergency food parcels to 15,227 individuals, a decrease of 6% from the previous year. Of those we served, 36% were children, highlighting the sustained high need among young families and the pressures that the cost-of-living crisis is placing on parents and caregivers. This shift underscores the increasing complexity of food insecurity, with many families relying on food banks as a necessary lifeline.

demand and supply has continued to widen with a greater fall in donations than the fall in food parcels.

We remain committed to ensuring that all who need support can access it, with no one turned away due to a lack of food. Through strategic partnerships and a focus on efficient distribution, we continue to adapt and evolve to meet the challenges of today's economy.

Financial Inclusion

We fund advisors trained and supported by Citizens Advice who work specifically with our clients. Our collaboration with Citizens Advice South Gloucestershire and Citizens Advice Bristol has enabled our clients to access £419,453 in additional income through benefits, grants, and financial support, and savings made through advice this year. These financial interventions, combined with emergency food support, helped to address the root causes of their crises and provide a foundation for long-term stability.



Our advisors enabled clients to secure £419,453 in additional income and savings

Food Distributed

We distributed over 141 tonnes of food, sourced both through generous community donations and purchases.

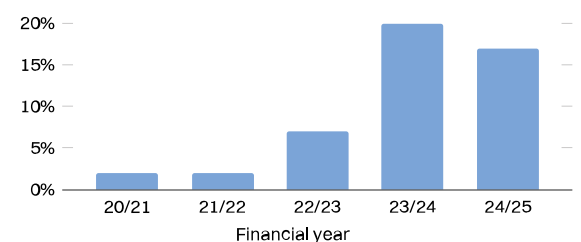
While community donations remain vital to our operations, the gap

between the food we receive and the needs we serve has widened, making it essential to purchase additional stock. This year, 18% of the food distributed was purchased, reflecting the ongoing pressures faced by our service users and the proactive measures we have taken to ensure that no one goes without.

Responding to Growing Demand

The ongoing cost-of-living crisis continues to exacerbate food insecurity across our region. While donations from schools, churches, businesses, and individuals remain a crucial part of our food supply, the gap between

Percent stock purchased



Fresh Food

This year, we expanded our commitment to providing fresh, nutritious, and culturally appropriate food for our clients. We introduced fresh food items such as onions, garlic, and cheese into our food parcels at two food bank outlets, with plans to roll this out to all nine outlets in the near future. These additions built upon our existing provision of bread and spread, enhancing the nutritional quality and variety of the food parcels.

To support clients in making the most of their food parcels, we developed recipe cards featuring simple, cost-effective meal ideas tailored to the ingredients typically included. These cards provided practical guidance for preparing nutritious meals, even with limited cooking facilities and budgets.

Looking ahead, we aim to build on this work by offering cooking courses that provide hands-on training and meal preparation techniques. These courses will empower clients with the skills and confidence to make the most of their food parcels, reduce waste, and embrace healthier eating habits.

The Fresh Food project has made a meaningful impact, and we look forward to expanding its reach and scope to continue addressing food insecurity in our community.

Seasonal Events

Throughout the year, we ran several successful seasonal events to support individuals and families in need, while also engaging with the wider community raising awareness about food insecurity.

Easter

To make Easter a special time for families, we distributed Easter eggs for children, providing families with the opportunity to enjoy the celebration together, while also easing the financial burden that holidays can bring.

Harvest

During Harvest, we partnered with local primary schools to deliver 30 educational assemblies on food poverty. These sessions informed and inspired the younger generation about the importance of supporting those in need. The schools also organised food collections, contributing to an impressive

8,823kg of donations, including non-perishable food and essential items, which were vital in replenishing our stocks.

Christmas

Christmas was a particularly busy season. Our in-store collections at Tesco were exceptional, with Golden Hill gathering 2,711kg and Thornbury collecting 1,312kg of food. Combined with other Christmas period donations, we received an incredible 32 tonnes of food over two months.

Thanks to this generosity and our volunteers' dedication, we distributed 400 Christmas treat bags to individuals and families referred by our partner agencies. These treat bags included festive treats, toys that families could select, and essential items to ensure everyone could experience the joy of the holiday season, even in challenging circumstances. Toys came from Dunelm customers through their store collection and from Avon Fire and Rescue Service, who put out an appeal and delivered a big batch to us.

Alongside our standard food provision we gave out £8,000 of vouchers in the week leading up to Christmas, partly funded by a grant, helping 403 households. Many support services and referrers reduce operations and energy costs during this time, creating additional pressures for families. We matched gift cards to recipients' nearest supermarkets and prioritised gift cards with built-in restrictions on certain non-food items to ensure funds are directed towards essential needs.

These seasonal initiatives not only provided immediate relief to those facing food insecurity but also strengthened our connections with schools, businesses, and the wider community, fostering a shared commitment to addressing food insecurity.



Our Christmas appeal brought in 32 tonnes of food, helping 241 families celebrate the season

Staffing

As we developed our strategic plan, we hired two key roles to focus on longer-term poverty reduction. We recruited a Campaign Coordinator in June to help us campaign during the run-up to the general election, with their salary covered by a grant from Trussell. In July, we hired our Advice First Project Coordinator to ensure everyone who uses the food bank receives appropriate support and advice alongside emergency food. The Advice First Project Coordinator started work improving the sustainability and extent of advice services with partner agencies. In November, we hired a new full-time administrator to provide maternity cover for our full-time administrator.

Volunteers

We are powered by the dedication and hard work of over 320 volunteers who play a vital role in everything we do. They keep our food bank running and create a real difference for people facing food insecurity in our community.

Van teams are essential to our logistics. They transport food from our warehouse to outlets and collect donations from supermarkets, schools, and churches across the area. These teams include drivers and driver's buddies who work together to keep food moving exactly where it's needed most.



Our strategic plan shifts from emergency food to addressing root causes of poverty

Outlet volunteers work directly with clients at our nine outlets, distributing food parcels and providing a friendly, understanding presence during what can be incredibly difficult times. They also help signpost people to other resources and services that might

support them. Bridge volunteers do similar vital work, supporting members at Bridge sessions to ensure they get both the food and help they need. Our dedicated Signposting Volunteer works alongside these teams to make sure we provide the best possible support.

Warehouse volunteers sort, organise and pack all donations so they're ready to go out where needed. **Allotment volunteers** tend our wonderful allotment where we grow fresh produce that goes directly to clients and members.

Trustees work behind the scenes to run the organisation and keep us compliant and on track. They oversee our strategic direction, ensuring we always meet our community's needs as effectively as possible.

This year we've improved our procedures for policies and important documents, improving volunteer access to the information they need. This structured approach helps volunteers feel confident and supported in their roles.

Our volunteers don't just keep the food bank functioning - they foster a genuinely welcoming and supportive environment. Their efforts make a meaningful impact on individuals and families throughout our community, and we're incredibly grateful for all they do.

Partnership

Over the past year, we have continued our collaborations with several food and community groups across the city to ensure we are working together effectively to tackle food insecurity. This includes close partnerships with the two other Trussell Trust food banks in the city - Bristol North West Foodbank and South and East Bristol Foodbank, and the wider regional network. By coordinating our efforts, we aim to prevent duplication of services, share resources, and ensure we are meeting the increasing demand for food support.

Our involvement with Feeding Bristol has enabled us to be part of a broader network of organisations dedicated to alleviating food poverty in the city. Feeding Bristol's One City Food Equality Strategy focuses on addressing food inequality in the city through collaborative efforts with over 120 groups, including food banks like ours, and we're committed to supporting the goal of a food-secure city.

Our partnership with local churches where our food bank outlets are based is essential to delivering services to those in need. These churches provide vital support by offering space, volunteers, and fostering community connections. They play a key role in ensuring that food parcels reach people facing food insecurity while creating a welcoming environment. By working together, we align our goals with the mission of local churches to support and uplift vulnerable members of the community, building stronger networks of care across the region.

Sustainability

In response to the ongoing rise in demand and a decline in food donations, we have focused on building a sustainable strategy to ensure the continuity of our services. This has involved intensifying both fundraising and food-raising efforts to maintain sufficient stock for our food bank outlets and address the growing needs of our community.

To achieve this, we have engaged with local businesses, schools, and community groups to foster partnerships that support regular food contributions and financial donations. Innovative campaigns and events, such as supermarket collection drives and seasonal appeals, have also been key to keeping our shelves stocked.

Beyond food provision, we are committed to securing the financial resources necessary to sustain our wider services. This includes the financial inclusion support offered through our partnership with Citizens Advice, which provides clients with guidance on benefits, debt management, and other critical resources to promote long-term stability. By diversifying funding streams and focusing on both immediate needs and preventative measures, we aim to build resilience into our operations and provide effective, compassionate support to those in crisis.

Strategic Planning

This year, North Bristol and South Gloucestershire Foodbank continued to put into action our 2024-2027 strategic plan focused on ending the need for food banks. Recognising that providing emergency food is a temporary solution, the plan shifts toward addressing the root causes of food poverty, while continuing to provide high-quality emergency food services for those in immediate crisis.

The plan was shaped through extensive consultations with key stakeholders, including referral agencies, church partners, clients, staff, volunteers, and trustees. Guided by the Trussell Trust's goals of "Changing Minds, Changing Policies, and Changing Communities," the process combined feedback with data analysis to identify priority needs and foster partnerships with other organisations and community groups.

From this work, our three year strategic plan emerged: To transform NBSG Foodbank into a compassionate Advice First model, guiding individuals toward lasting solutions, fostering community hubs that extend beyond emergency food, and changing perceptions to create empathy about poverty. Our commitment to efficiency, financial stability, and strategic planning ensures that every action brings us closer to a future without the need for food banks.

To expand on this we created **six Strategic Goals**, as described opposite.

This plan aligns with the vision of ending the need for food banks in our region, underpinned by our Christian ethos and values of compassion, justice, community, and dignity.

1 Transitioning to an “Advice First” model to make food bank use a last resort

We progressed towards making food bank use a last resort by running regular advice sessions at our outlets, including NHS Talking Therapies and Bristol City Council Skills Connect. We delivered signposting training to outlet volunteers and held a referral agency forum with partners to help them support clients earlier.

2 Preventing over-reliance by providing pathways to long-term solutions

We opened The Bridge Food Club at The Vench in Lockleaze, our membership-based food support programme helping people move toward longer-term stability. We now support 20 member households (71 individuals) with £530 worth of food weekly. We developed support work through a Bridge Guide and monthly one-to-ones, creating dignity, consistency, and connection for members navigating complex challenges.

3 Transforming food bank outlets into community hubs

We progressed towards transforming outlets into community hubs by partnering with outlet churches to embed two outlets into publicly open community cafés, creating inclusive spaces beyond food distribution.

4 Ensuring the provision of appropriate food and essentials

We ensured appropriate food and essentials by purchasing food to fill gaps and adding suppliers to meet demand. We also expanded nutritious fresh food provision to every outlet, better aligning assistance with service users' specific needs and circumstances.

5 Changing perceptions and policies to foster empathy about poverty

We challenged views on poverty by hiring a campaign coordinator who organised hustings with parliamentary candidates in Bristol East and Bristol North West. We created two community activist groups who engaged with MPs around the Guarantee Our Essentials campaign.

6 Operating efficiently and effectively

We operated efficiently by upgrading our accounting system for improved financial monitoring and control. We amended food parcels to ensure sustainability and continued improving operational efficiencies, including tighter health and safety procedures and better relationships between volunteers and central staff.

Financial Review

In the year the charity received total income of £855,477, including the value of food received totalling £369,999. Expenditure for the year totalled £833,351, including food and essential items, vouchers and hampers distributed of £454,088.

At the year-end cash at bank and in hand was £756,547. Total funds were £854,499 of which £788,650 were unrestricted funds and £65,849 relates to restricted funds.

Reserves Policy

Our trustees have approved a reserves policy, which states NBSG Foodbank shall maintain accessible reserves equivalent to six months' worth of operating expenses. This would be £416,675 for this financial year. We have £773,850 in reserves, so we are in excess of this amount.

Related Party Disclosures

Mr Stewart North is also a trustee of EbeTrust and is a key management member of that charity. NBSGFB paid EbeTrust £12,548 in office rent during the period (2024: £12,348), and received a donation from EbeTrust of £172.50.

Mr Stewart North is also a trustee of Bristol Noise. NBSGFB paid £1,437.50 to Bristol Noise for Community Hub partnership project consultancy work during the period.

A Message From Our Trustees

The trustees would like to thank all those who have supported the food bank over the past year, including our dedicated staff, volunteers, donors, churches, schools, businesses, and local organisations.

Your collective contributions have been vital in helping us meet the growing demand for our services and provide crucial support to individuals and families.

Looking ahead, we are excited for the opportunities the next year brings as we continue to work together towards our shared goal of alleviating food poverty and fostering a compassionate, supportive community.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 income and expenditure 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 sufficient 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

This report was approved by the board of trustees on 6th January 2026

Stewart North

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Stewart North
Chair of Trustees

Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of North Bristol and South Gloucestershire Foodbank CIO (the Charity) for the year ended 31st March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston BSc, FCA
Burton Sweet Ltd, Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 6th January 2026

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	2	657,086	190,944	848,030	873,340
Other trading activities		307	-	307	-
Investments		7,140	-	7,140	2,776
Total income		<u>664,533</u>	<u>190,944</u>	<u>855,477</u>	<u>876,116</u>
Expenditure on:					
Charitable activities	3	647,993	185,358	833,351	857,368
Total expenditure		<u>647,993</u>	<u>185,358</u>	<u>833,351</u>	<u>857,368</u>
Net income/(expenditure)	4	16,540	5,586	22,126	18,748
Net movement in funds		<u>12,041</u>	<u>10,085</u>	<u>22,126</u>	<u>18,748</u>
Total funds at start of year	12	776,609	55,764	832,373	813,625
Total funds at end of year	12	<u>788,650</u>	<u>65,849</u>	<u>854,499</u>	<u>832,373</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 16 to 26 form part of these financial statements
See note 7 for fund-accounting comparative figures

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	14,800	21,393
		<u>14,800</u>	<u>21,393</u>
Current assets			
Stock	9	84,962	95,366
Debtors	10	5,988	7,977
Cash at bank and in hand		756,547	711,402
		<u>847,497</u>	<u>814,745</u>
Liabilities			
Creditors: amounts falling due within one year	11	(7,798)	(3,765)
Net current assets		<u>839,699</u>	<u>810,980</u>
Net assets		<u><u>854,499</u></u>	<u><u>832,373</u></u>
FUNDS			
Unrestricted funds			
General funds	13	773,850	755,216
Designated funds	13	14,800	21,393
Restricted funds	13	65,849	55,764
Total funds		<u><u>854,499</u></u>	<u><u>832,373</u></u>

These financial statements were approved by the Trustees on 6th January 2026 and are signed on their behalf by:

Stewart North

Stewart North
Chair of Trustees

The notes on pages 16 to 26 form part of these financial statements

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Net cash (outflow)/inflow from operating activities	A	48,120	51,598
Non-operational cash flows:			
Investing activities			
Payments for tangible fixed assets		(2,975)	-
		<u>(2,975)</u>	<u>-</u>
Net cash inflow/(outflow) for the year	B	<u><u>45,145</u></u>	<u><u>51,598</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

A Reconciliation of net movement in funds to net cash inflow from operating activities

	2025 £	2024 £
Statement of Financial Activities: Net movement in funds	22,126	18,748
Depreciation	9,568	9,100
Decrease in creditors: current liabilities	4,033	(76)
Decrease / (Increase) in debtors	1,989	41,982
(Increase) / Decrease in stock	10,404	(18,156)
Net cash (outflow)/inflow from operating activities	<u><u>48,120</u></u>	<u><u>51,598</u></u>

B Analysis of changes in cash during the year

	2025 £	2024 £	Change £
Cash at bank and in hand	<u>756,547</u>	<u>711,402</u>	<u>45,145</u>
	2024 £	2023 £	Change £
Cash at bank and in hand	<u>711,402</u>	<u>659,804</u>	<u>51,598</u>

The notes on pages 16 to 26 form part of these financial statements

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Donations of goods are recognised on a receivable basis as donation and stock at fair value. This fair value is set at the price per kg recommended by The Trussell Trust.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Food distributed to beneficiaries is recognised as expenditure on distribution and is valued on the same basis at the stock is recognised when received.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised.

Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Office Equipment - 25%; straight line
Computer Equipment - 5%; straight line
Motor Vehicles - 25%; straight line
Plant & Machinery - 25%; straight line

Stock

Stocks of food are valued by weight at average retail cost per kilogram, unless this is greater than net realisable value. Cost is determined using the first-in, first-out (FIFO).

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 12 of the financial statements.

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations	206,340	-	206,340
Grants	50,556	190,944	241,500
Gift aid reclaimed	30,191	-	30,191
Value of food received	369,999	-	369,999
	<u>657,086</u>	<u>190,944</u>	<u>848,030</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	195,770	-	195,770
Grants	27,447	184,493	211,940
Gift aid reclaimed	38,066	-	38,066
Value of food received	427,564	-	427,564
	<u>688,847</u>	<u>184,493</u>	<u>873,340</u>

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3 Expenditure on: Charitable activities

	Total Funds 2025 £	Total Funds 2024 £
<i>Foodbank Activities</i>		
Value of food given out	454,088	542,755
Christmas Hampers	-	864
Wages	219,357	151,817
<i>Support costs</i>		
Accountancy fees	1,337	2,396
Advertising & Marketing	791	911
Printing, Postage and Stationery	2,936	1,375
General Expenses	10,707	12,912
Cleaning	2,548	4,224
Consultancy	42,617	-
Gardening	782	538
Insurance	2,902	1,685
Light, Power, Heating	347	284
Motor expenses	4,364	3,028
IT Software and Consumables	2,314	1,672
Rent	48,348	51,977
Repairs & Maintenance	9,512	1,272
Staff Training	2,503	72
Pensions Costs	3,421	2,617
Subcontractor costs	7,312	63,017
Subscriptions	1,729	1,081
Telephone & Internet	1,664	1,003
Travel - National	1,144	(58)
<i>Governance costs</i>		
Depreciation Expense	9,568	9,100
Accounts preparation fees	2,040	1,884
Independent examination fee	1,020	942
	<u>833,351</u>	<u>857,368</u>

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

4 Net income/(expenditure) for the year

This is stated after charging:

		2025	2024
		£	£
Independent examiners' remuneration	- for examination services	1,020	942
	- for other services	2,040	1,884
Depreciation		9,568	9,100
		<u>12,628</u>	<u>11,926</u>

No Trustees have been reimbursed for their out of pocket travel expenses (2024: Nil). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2024: £Nil).

5 Staff costs and numbers

The aggregate payroll costs were:

	2025	2024
	£	£
Wages & salaries	209,832	147,924
Social security costs	9,525	3,266
Pension contributions	3,421	2,617
	<u>222,778</u>	<u>153,807</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 10 (2024: 9), calculated on the basis of average headcount. The total employment benefits received by key management personnel, which consists of the Trustees and Foodbank managers, including employer national insurance and employer pension were £38,269 (2024: £34,517).

6 Taxation

The charity is exempt from corporation tax on its charitable activities.

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

7 Statement of Financial Activities comparative figures

For the year ended 31 March 2024	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:			
Donations and legacies	688,847	184,493	873,340
Investments	2,776	-	2,776
Total income	691,623	184,493	876,116
Expenditure on:			
Charitable activities	688,540	168,828	857,368
Total expenditure	688,540	168,828	857,368
Net income/(expenditure) and net movement in funds	3,083	15,665	18,748
Total funds at start of year	789,384	24,241	813,625
Total funds at end of year	776,609	55,764	832,373

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Plant & Machinery £	Total £
Cost or valuation					
At 1 April 2024	5,309	6,183	28,075	4,427	43,994
Additions	-	-	-	2,975	2,975
At 31 March 2025	<u>5,309</u>	<u>6,183</u>	<u>28,075</u>	<u>7,402</u>	<u>46,969</u>
Depreciation					
At 1 April 2024	4,230	800	15,040	2,531	22,601
Charge for the year	890	309	6,520	1,849	9,568
At 31 March 2025	<u>5,120</u>	<u>1,109</u>	<u>21,560</u>	<u>4,380</u>	<u>32,169</u>
Net book value					
At 31 March 2025	<u>189</u>	<u>5,074</u>	<u>6,515</u>	<u>3,022</u>	<u>14,800</u>
At 31 March 2024	<u>1,079</u>	<u>5,383</u>	<u>13,035</u>	<u>1,896</u>	<u>21,393</u>

9 Stock

	2025 £	2024 £
Food stocks on hand	84,962	95,366
	<u>84,962</u>	<u>95,366</u>

10 Debtors

	2025 £	2024 £
Due in less than one year:		
Prepayments and accrued income	-	7,873
Tax reclaimable under gift aid	5,988	104
	<u>5,988</u>	<u>7,977</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	4,579	3,160
Pension scheme creditor	-	605
Other creditors	3,219	-
	<u>7,798</u>	<u>3,765</u>

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12 Movement in funds

For the year ended 31 March 2025

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 Mar 2025 £
Restricted funds					
Foodbank CA Bristol Advisor	-	39,475	(35,663)	-	3,812
Strategic Resources Fund	4,344	-	(4,344)	-	-
Feeding Bristol - Bristol Household Support Fund	1,119	23,190	(13,108)	-	11,201
Neighbourly - Southern Co-op Winter Fund	-	1,500	(1,500)	-	-
South Glos Council - Household Support Fund	-	81,000	(42,318)	-	38,682
Foodbank CA South Glos Advisor	44,991	-	(49,490)	4,499	-
Volunteer & Trustee Development	5,310	1,464	(1,755)	-	5,019
OLM Grant for campaigning	-	44,315	(37,180)		7,135
	<u>55,764</u>	<u>190,944</u>	<u>(185,358)</u>	<u>4,499</u>	<u>65,849</u>
Unrestricted funds					
Tangible fixed assets	21,393		(9,568)	2,975	14,800
General funds	755,216	664,533	(638,425)	(7,474)	773,850
	<u>776,609</u>	<u>664,533</u>	<u>(647,993)</u>	<u>(4,499)</u>	<u>788,650</u>
Total funds	<u>832,373</u>	<u>855,477</u>	<u>(833,351)</u>	<u>-</u>	<u>854,499</u>

Restricted funds

Foodbank CA Bristol Advisor - The Trussell Trust Financial Inclusion Grant

Funding for the provision of an advice service by Citizen's Advice Bristol, covering full time salary and other costs related to having a food bank designated advice worker.

A transfer from general funds has been included to cover the overspend in the year.

Strategic Resources Fund - The Trussell Trust Together for Change Strategic Resources/ Planning Grant

Funding to enable NBSG Foodbank to create a strategic plan, including staff time to plan and carry out consultations with all main stakeholders in order to create a plan that is suitable, relevant and needed.

Feeding Bristol - Bristol Household Support Fund

Funding for expanding the provision of fresh food to all food bank users of all outlets of NBSG food bank, including purchasing food, buying fridges, staff employment, creation of recipe cards and cooking courses.

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12 Movement in funds (*continued*)

Big Give Campaign - Big Give Trust, Thornbury Baptist & Resound Trust

Pledges for match funding for the Big Give campaign and additional funding receiving from the Big Give campaign to match fund the pledges given by partner churches.

Community Organisations Cost of Living Fund - The National Lottery Community Fund

Funding to help towards the cost of buying food for food bank, including rent for premises and staff time, and also the cost of a CA advisor salary for a Financial Inclusion project within food bank outlets.

Foodbank CA South Glos Advisor - The Trussell Trust

Funding for the provision of an advice service by Citizen's Advice South Glos, covering full time salary and other costs related to having a food bank designated advice worker and part time debt advisor.

Volunteer & Trustee Development - The Trussell Trust Together for Change

Funding to enable NBSG Foodbank to better look after and support our team of volunteers by developing a volunteer wellbeing role and required training and staff supervision, as well as enrol teams on first aid and food hygiene training to ensure all outlets are trained and compliant in these areas.

OLM Grant for campaigning

Salary for a campaign co-ordinator and campaign budget for "Guarantee our Essentials".

South Gloucestershire Council - Household Support Fund

Food stock for South Gloucestershire outlets.

Neighbourly Southern Cooperative Winter Fund

To cover costs for wrap around client support for The Bridge, e.g. non-food costs, salary and resources.

Designated funds

Tangible fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets.

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

12 Movement in funds (*continued*)

For the year ended 31 March 2024

	At 1 April				At 31 Mar
	2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
Restricted funds					
Foodbank CA Advisor	24,241	-	(40,099)	15,858	-
Strategic Resources Fund	-	13,033	(8,689)	-	4,344
Feeding Bristol - Bristol	-	25,854	(24,735)	-	1,119
Household Support Fund	-				
Foodbank CA South Glos	-	44,991	-	-	44,991
Advisor	-				
Volunteer & Trustee	-	6,861	(1,551)	-	5,310
Development	-				
	<u>24,241</u>	<u>184,493</u>	<u>(168,828)</u>	<u>15,858</u>	<u>55,764</u>
Unrestricted funds					
Tangible fixed assets	30,493	-	(9,100)	-	21,393
General funds	758,891	691,623	(679,440)	(15,858)	755,216
	<u>789,384</u>	<u>691,623</u>	<u>(688,540)</u>	<u>(15,858)</u>	<u>776,609</u>
Total funds	<u>813,625</u>	<u>876,116</u>	<u>(857,368)</u>	<u>-</u>	<u>832,373</u>

NORTH BRISTOL AND SOUTH GLOUCESTERSHIRE FOODBANK CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

13 Analysis of net assets between funds

As at 31 March 2025	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Tangible fixed assets	-	14,800	-	14,800
Other net assets	65,849	-	773,850	839,699
	<u>65,849</u>	<u>14,800</u>	<u>773,850</u>	<u>854,499</u>

As at 31 March 2024	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Tangible fixed assets	-	21,393	-	21,393
Other net assets	55,764	-	755,216	810,980
	<u>55,764</u>	<u>21,393</u>	<u>755,216</u>	<u>832,373</u>


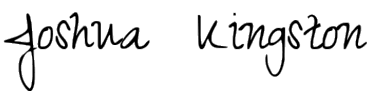
14 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements and disclosed on page 9 of the Trustees Annual Report.

Document Details

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