



Annual Report and Financial Statements

Leeds North and West Foodbank

2017 -2018

The Trustees at Leeds North and West Foodbank would like to extend their thanks to all those who have been involved in making the achievements summarised in this report possible.

This report covers the period 1st July 2017 to 30th June 2018

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Registered charity number: 1162983 Registered in England & Wales



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The Trustees present their report and the financial statements of the Charitable Incorporated Organisation for the year ended 30 June 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Leeds North and West Foodbank
Charity registration number	1162983
Registered office and operational address	62a Burley Road Leeds LS3 1JX

The Trustees

The Trustees who served the Charitable Incorporated Organisation during the period were as follows:

Mrs Julie Brownrigg (Chair)
Mr Paul Maslin (Vice Chair)
Mr Sam Jones (Treasurer - resigned 30 Sept. 2018)
Ms Brenda Leach (started 18 April 2018)

Secretary	Mrs J Brownrigg
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Independent Examiner	Bohoruns Chartered Certified Accountants 6 Howley Business Park Village Pullan Way Leeds LS27 0BZ
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Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees present their report and the financial statements for the year ended 30 June 2018. The Trustees who served during the period and up to the date of this report are identified on page 1.

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), incorporated on 27th July 2015 and registered as a charity on 4th August 2015. The charity Leeds North & West Foodbank is governed by its constitution filed with the Charities Commission for England & Wales.

Recruitment and Appointment of Trustees

By constitution Leeds North & West foodbank must have a minimum of three Trustees and can have a maximum of twelve Trustees. Apart from the Foundation Trustees, every Trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as charity Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Gaps in the skills of the existing Trustees are identified through a skills audit, role descriptions are advertised and potential new Trustees invited to discuss their appointment with the charity Trustees. Following a check of their eligibility to serve as a Trustee, agreeing to the Charity Commission publication "Responsibilities of Charity Trustees" (CC3) and signing the disclosure forms suitable applicants will be appointed at the next Board meeting.

In an effort to maintain a broad skill mix, all Trustees are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Trustee

Trustee Induction and Training

Most Trustees are familiar with the practical work of the charity having been encouraged to take up opportunities to visit the distribution centres and warehouse and to attend the annual training sessions organised by Trussell Trust.

Additionally, new Trustees are provided with a set of training materials and encouraged to attend the regional meetings and the Annual National Conference to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chief Executive of the Trussell Trust charity and the training team and cover:

- the obligations of Trustees.
- fundraising for the charity
- dealing with the media
- code of conduct

Materials provided for all Trustees include:

- governing document
- resourcing and the current financial position as set out in the latest published accounts.
- future plans and objectives
- minutes of board meetings
- copies of policies
- key contacts
- reading list to help keep Trustees abreast of the operating environment for the charity

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risk assessments are updated at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

Leeds North & West Foodbank has four Trustees who meet six to eight times a year and are responsible for the governance, strategic direction and policies of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Project Director along with a team of volunteers. The Trustees are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Project Director has responsibility for the day to day operational management of the Centres, individual supervision of the volunteer team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

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OBJECTIVES AND ACTIVITIES

The charity's objects and principal activities are the prevention or relief of poverty in northern & western districts of Leeds and its surrounding areas, in such ways as the Trustees from time to time think fit, in particular, but not exclusively by;

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

Summary

Leeds North & West foodbank operate under franchise from the Trussell Trust. There are seven distribution centres and a warehouse serving some of the most deprived areas of the city.

Leeds North and West foodbank has continued to expand in its third year of operation. We have seen changes to the Management Team, having secured funding to employ a Distribution Centres Manager to improve the effectiveness of signposting for our clients. Donations of food continue to come from a variety of sources such as schools, churches, individuals, businesses and supermarket collections. The need across the area continues to rise and our collections have struggled to meet the demand.

Whilst our food stocks have just maintained a level which allows us to meet the increased demand we need to focus efforts on our financial donations and applications for support as the costs to run the organisation have risen and will continue to rise as we grow our operations. We receive no statutory funding even though our charity offers support to many local council clients.

Leeds North and West Foodbank continued to highlight the need of local people who are in food crisis. Over the last twelve months our Project Director and Distribution Centres Manager have had a number of media opportunities including articles in the YEP and Local TV and radio interviews to raise awareness of our work. Reports have also been supplied to Food Aid Network supplying facts and information on the level of need in the city and the impact of food poverty on individuals and families.

Our Project Director, supported by other members of the Management Team, took part in school assemblies, especially around Harvest Time. Children, teachers and parents were informed about hidden hunger in Leeds and the actions Leeds North and West foodbank takes to provide food and restore hope. Over the year we collected from 45 churches, 4 other religious establishments and 28 schools around Leeds with generous donations of 14,748 kg

Network Rail collections at Leeds City Station have raised £13,246.87 and helped us raise awareness of Leeds North and West foodbank. We are investigating an on-going partnership with the station which we hope will yield further support in the future.

Operating Review

Leeds North and West foodbank has made good links with local organisations and businesses this year and has increased the number of food donation points. A number of businesses, schools and churches have been visited over the period to encourage food and financial donations.

Supermarket collections were held on twelve days this year, which were manned by a team of enthusiastic and faithful volunteers. Our supermarket collections allow people who want to volunteer, but cannot commit their time on a regular basis an opportunity to help with something about which they feel passionate.

Leeds North and West foodbank had 73674 Kgs, of food donated between 1st July 2017 and 30th June 2018.

The majority of food is from regular donors. These donors are from a variety of sources, but all have good relationships with the foodbank that have been built up over the three years we have been operating and we are grateful for their faithfulness.

All food that is donated comes to the warehouse where it is weighed in. Leeds North and West foodbank has 24 regular volunteers who attend over four days each week to help sort the food into types and date order. We also have 11 regular van drivers/ driver's mates to pick up and drop off food donations to the Distribution Centres.

We have continued to see an increase in the use of Leeds North and West foodbank, the demand rose by nearly 23% from the previous year. In the 12 months period 1st July 2017 to 30th June 2018 the foodbank fulfilled 4,519 vouchers providing 10,295 people with food sufficient for 10 meals over 3 days. This number included 3,862 children. Bramley distribution Centre was the busiest fulfilling roughly one third of the vouchers filled and people fed. Moortown was the second busiest. The highest number of vouchers presented was from people living in the wards Armley, Bramley and Stanningley.

The total amount of food given out to individuals and families via the distribution centres during this period was 70960kgs.

The foodbank aims to come alongside those in need, by providing a safe non-judgemental place to be heard and to find out about other possible sources of advice and support. In addition to providing emergency food, we aim to connect people with a range of other services designed to support them as they seek to address the longer term effects of poverty and exclusion.

At some of our centres we have specialist advisors from organisations eg Better Leeds Communities Horizons team and DIAL (Disability Information Advice Leeds), these organisations also provide important information and guidance to the centre volunteers so that they know when to signpost clients to them in future. An increasing number of clients have used this service to access support to help address the underlying causes of poverty. In addition to breaking social exclusion and stigma, we aim to provide a friendly face and a sympathetic ear. We were able to help in a variety of tangible ways and where appropriate can also arrange referrals to our partners where assistance is needed in relation to housing, Debt or social service related issues. We are pleased that by working with our partners we can offer a holistic approach to the problems arising from poverty.

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Report of the Trustees Year ended 30th June 2018

In addition to the food provided by the Distribution Centre we have the chance to provide refreshments in a café setting and in conversation with our clients our volunteers are able to signpost them to appropriate sources of help.

Leeds North and West foodbank has a partnership with over two hundred Voucher Holder Agencies and Charitable organisations. The agencies assess the people using their service and if they recognise them in food crisis they supply them with a voucher to exchange for three days' supply of nutritional food from one of our seven Distribution Centres.

During the busier seasons at the foodbank we have groups of corporate volunteers in the warehouse to help sort the increase in donations or to assist with the stock-take procedures. They have also helped with clearing and decoration of Cranmer Community Place, our new home for Moortown Distribution Centre and what we hope will become a community hub. Over the year seven groups of corporate volunteers helped at the foodbank

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

Membership of the Trussell Trust foodbank network provides two key means of evaluating the extent to which the charity meets its charitable objectives.

First Leeds North and West foodbank periodically receives Quality Assurance visits from the Trussell Trust. The last report dated 23rd May 2018 stated that:

"Leeds North and West foodbank is a fantastic and well run project which is a pleasure to work with. The heart and compassion for people is clear and they provide a warm welcoming space for their clients"

"The foodbank has forged excellent partnerships with other agencies and organisations in the area and has gained lots of support. The food bank is clearly held in high esteem in the local community and acts in a credible and professional manner."

Second Leeds North and West foodbank collates data from across its operation using the foodbank information system developed by the Trussell Trust. This provides robust statistical indicators for quantifiable aspects of the charity's performance.

To help keep the ethos and continuity across all our Distribution Centres we embarked on refresher training for all our volunteers. Our Distribution Centres Manager visits each centre on a rolling programme to ensure compliance with operating procedures and to provide support to team leaders and volunteers. External training was organised by the Project Director on the subject of Safe Handling; Safeguarding and Leading teams of volunteers.

We received funding from the Housing Advisory Panels (HAPs) in the northern and western areas of the city to provide further training for volunteers so that we can increase the efficacy of the signposting to our clients and where possible develop further partnerships with other advice and support agencies to host on-site support services. In addition these funds enabled us to employ our Distribution Centres Manager for 10 hours a week for one year. We are looking to secure funding to continue this post for future years thereby providing support for the Project Director and achieving one of the goals included in the Development Plan.

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We hope that by developing the service in this way it will not only relieve the immediate need for food but shorten the crisis period and help prevent further issues developing such as debt, rent arrears and utilities disconnections and enable clients to build resilience against future crises.

Comments collected from volunteers and voucher holders during 2017-2018

'I really enjoy the job but it is heart-breaking to hear peoples' stories especially when children are involved'

Volunteer - from an interview with a journalism student.

"I just wanted to say thank you again for the nappies and the food the tenants were so pleased ...the speed of dealing with it was astounding."

"So thank you Karen and to everyone else that makes this all possible. Your support your time, understanding and passion is amazing."

Voucher Holder - e-mail to Project Director.

"I think it is about more than just leaving with a couple of bags of food. Some people are really isolated. The foodbank is a place to come for a drink and a chat and without funding this could not happen"

Volunteer - from an interview with a journalism student.

FINANCIAL REVIEW

The foodbank has continued to see its financial needs met this year and it is important to acknowledge our gratitude to all our donors, both individuals and corporate bodies. Funds have increased by £21,880. The majority of income has come from the generous donations of our supporters; this includes our monthly collections at Leeds railway station, individual giving and fundraising events. We have been successful in attracting more grants funding than the previous year which will allow the services the Foodbank provides to be improved and extended.

We have been able to build up and maintain our reserves at a level which allows us to commit to the Cranmer Bank Community Project. The Trustees are hopeful that this level of funding will provide a foundation to help the Foodbank progress into future years.

Principal Funding Sources

The principal funding sources for the charity are currently by way of donations from individuals and organisations such as churches and local businesses. As a result of fundraising and various regular giving campaigns, as well as an agreement with Network Rail to enable our volunteers to fundraise at Leeds railway station, donations including gift aid were over £41,000 in total. The charity was also very pleased to receive various restricted funding of just over £11,500 to further specific objectives and is detailed later in the financial statements.

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Report of the Trustees Year ended 30th June 2018

Investment Policy

Given the current level of reserves, the Trustees feel that it is necessary not to make long or short-term investments given the need to utilise the cash it currently holds. Should donations or other income sources such as legacies reach larger levels this will be further considered by the Trustees?

Reserves Policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the unrestricted expenditure not including food donations. The target would therefore be between £10,740 and £21,480 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity over the next 12 months. General unrestricted funds not invested in fixed assets stand at £29,310 and therefore above target; the target which will therefore be considered in light of further development of the activities to better meet the needs of the community.

PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to increase the reach and accessibility of Foodbank services across different user groups by building strong, mutually beneficial partnerships within a network of referring agencies that support our vision and values.

The charity will also continue to work with Food Aid Network (FAN) Leeds to seek opportunities for our clients, partners and supporters to work collaboratively so we can tackle food poverty at the local level and we will use our collective experiences to speak into the national debate.

We have successfully secured a peppercorn rent from the local council for the tenancy of premises in Cranmer Bank. Our intention is to move the Moortown Distribution Centre to the premises and in conjunction with the local church and members of the local community to set up a centre providing facilities and activities to extend the provision in the area.

The charity will continue to seek opportunities to introduce other Trussell Trust programmes such as:

- 'Holiday Hunger'
- 'Money Life'
- 'Energy Bank'

The Trustees understand the need to further develop and establish the structure of our organisation to ensure the quality, sustainability or longevity of our foodbank project. Therefore, we will continue to seek funding to employ our Project Director full-time and to enhance the Management Team by employing a Distribution Centres Manager, Food Co-ordinator and Volunteer Co-ordinator.

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We are also in the process of recruiting new Trustees. We are looking to complement the skills of existing Trustees by adding people with the following skill sets where possible; legal; financial and HR.

Leeds North and West foodbank continues to grow as the demand increases across the city, with a new distribution centres being considered. The volunteer base is added to regularly both for distribution centres and the warehouse. A range of funding streams are being sought to help future proof the foodbank and this is seen as a priority.

Public Benefit

The Trustees have considered the guidance given by the Charities Commission on furthering public benefit, when discussing foodbank objectives and policies. We consider that our current aims are clear and appropriate and that foodbank has been successful throughout the year in relieving immediate food crisis as well as helping clients to access support of which they were previously unaware.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

Law applicable to charities in England and 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 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the provisions of the trust deed. 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.



J Brownrigg
Chair

Charity Number: 1162983

Date: 16th Jan 2019

INDEPENDENT EXAMINER

Each of the persons who are a trustee at the date of approval of this report confirms that:

- so far as each Trustee is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and
- each Trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

I report on the financial statements of the Leeds North and West Foodbank for the period ended 30 June 2018 as set out on pages 14 to 24.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed. It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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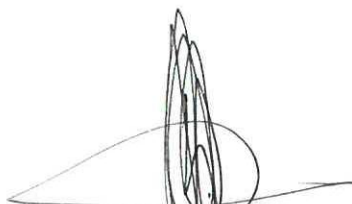
Registered charity number: 1162983 Registered in England & Wales

Independent Examiner's Report to the Trustees Year of Leeds North and West Foodbank Year ended 30th June 2018

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Prakash Bohorun FCCA, FCMI (Independent Examiner)

Bohorun & Co. Ltd.

6 Howley Park Business Village,

Pullan Way,

Leeds,

LS27 0BZ

Date: 21st January 2019

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

		Unrestricted Funds £	Restricted Funds £	Total Funds for y/e 30 June 2018 £	Total Funds for the y/e 30 June 2017 £
	Note				
Income and Endowments from:					
Donations and legacies	2	58,495	-	58,495	41,251
Incoming resources from charitable activities	3	-	11,514	11,514	3,200
Food donations	3	131,068	-	131,068	107,151
Other trading activities - fundraising		-	-	-	632
Other	4	-	-	-	9
Total Incoming Resources		<u>189,563</u>	<u>11,514</u>	<u>201,077</u>	<u>152,243</u>
Expenditure on:					
Raising funds		-	-	-	(327)
Charitable activities	5	(42,960)	(5,169)	(48,129)	(39,619)
Food distributed	5	(131,068)	-	(131,068)	(107,151)
Other		-	-	-	-
Total Resources Expended		<u>(174,028)</u>	<u>(5,169)</u>	<u>(179,197)</u>	<u>(147,097)</u>
Net Incoming Resources Before Transfers	7	15,535	6,345	21,880	5,146
Transfer between funds		-	-	-	-
Net Surplus for the Year		<u>15,535</u>	<u>6,345</u>	<u>21,880</u>	<u>5,146</u>
Net Movement in Funds		<u>15,535</u>	<u>6,345</u>	<u>21,880</u>	<u>5,146</u>
Reconciliation of Funds					
Total funds brought forward		19,127	1,875	21,002	15,856
Total Funds Carried Forward		<u>34,662</u>	<u>8,220</u>	<u>42,882</u>	<u>21,002</u>

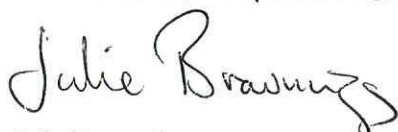
The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	9	6,084	7,088
		<u>6,084</u>	<u>7,088</u>
Current Assets			
Debtors	10	8,078	1,475
Cash at bank and in hand		33,671	18,878
		<u>41,749</u>	<u>20,353</u>
Creditors: Amounts falling due within one year	11	(4,951)	(6,439)
Net Current Assets		36,798	13,914
Total Assets Less Current Liabilities		<u>42,882</u>	<u>21,002</u>
Funds			
Restricted income funds	12	8,220	1,875
Unrestricted income funds	13	34,662	19,127
Total Funds		<u>42,882</u>	<u>21,002</u>

These financial statements were approved by the members of the committee and authorised for issue on the 16th January 2019 and are signed on their behalf by:



Julie Brownrigg
Chair of Trustees

Charity Number: 1162983

The notes on pages 16 to 24 form part of these financial statements.

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1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards (FRS 102 – effective 1 January 2015) and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015 (SORP 2015).

The date of transition to FRS 102 was the incorporation date of 27 July 2015.

Going Concern

The Trustees have made reasonable enquiries, including reviewing existing levels of donations to enable to form a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Cash flow statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. All income is derived from donations, fundraising or grants. The charity does not have any trading activities. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

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Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

1. ACCOUNTING POLICIES *(continued)*

- Food and other items donated for distribution are included as incoming resources within charitable activities when they are distributed.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Raising funds comprise the costs associated with attracting voluntary income.
- Charitable activities 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation

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

Vehicles	-	Straight line over 10 years
Computer Equipment	-	Straight line over 3 years

Holiday Pay

The holiday year runs from 1 January to 31 December, outstanding holiday is accrued or prepaid as appropriate at year end. A reasonable amount of holiday can be carried over into the following year.

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Donations				
Individuals including gift aid	41,226	-	41,226	24,803
Organisations or groups	17,269	-	17,269	16,448
	<u>58,495</u>	<u>-</u>	<u>58,495</u>	<u>41,251</u>

3. INCOMING RESOURCES FROM ACTIVITIES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
RAG Grant	-	500	500	700
Northern Power Grid (NPG) Grant	-	-	-	2,500
Leeds City Council HAPS (Note 12)	-	4,614	4,614	-
Donations for food purchases	-	480	480	-
Martin Lewis Digital	-	920	920	-
Screwfix Foundation	-	5,000	5,000	-
Food donations	131,068	-	131,068	107,151
	<u>131,068</u>	<u>11,514</u>	<u>142,582</u>	<u>110,351</u>

Food donations have been included as income and expenditure at an average monetary value of £1.75 per kilogram when they have been distributed.

4. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Bank refund	-	-	-	9
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9</u>

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Trussell Trust Fees	360	-	360	360
Repairs & Maintenance	817	-	817	829
Rent	15,120	-	15,120	14,698
Insurance	2,150	-	2,150	2,342
Heat, Light, Stationery and Other	2,360	550	2,910	1,307
Phone	1,502	-	1,502	2,041
Travel and Vehicle Costs	2,221	533	2,754	1,565
Salary and expenses	15,759	1,993	17,752	12,087
Food	-	197	197	-
Miscellaneous	259	-	259	1,381
Independent Examination	550	-	550	540
Client Services	-	1,875	1,875	625
Bank charges	126	-	126	108
Depreciation	1,736	21	1,757	1,736
Food Distributed	131,068	-	131,068	107,151
	<u>174,028</u>	<u>5,169</u>	<u>179,197</u>	<u>146,770</u>

6. STAFF COSTS

	2018 £	2017 £
Salaries and Wages	16,847	10,921
Social Security Costs	-	-
Pension Costs (defined contribution plan)	152	-
Total	<u>16,999</u>	<u>10,921</u>
Average staff numbers per year	<u>2</u>	<u>1</u>

7. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2018 £	2017 £
Depreciation	1,757	1,736
Independent Examiner's fees	<u>550</u>	<u>540</u>

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

8. RELATED PARTY DISCLOSURE

No members of the Trustees received any remuneration during the year. Travel costs and expenses amounting to £nil (2017: £nil) was reimbursed to Trustees.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year therefore there were no related party transactions to disclose.

9. TANGIBLE FIXED ASSETS

	Vehicles	Computer Equipment	Total
	£	£	£
Cost			
At 30 June 2017	10,415	-	10,415
Additions	-	753	753
At 30 June 2018	10,415	753	11,168
Depreciation			
At 30 June 2017	3,327	-	3,327
Charge for the year	1,736	21	1,757
At 30 June 2018	5,063	21	5,084
Net Book Value			
At 30 June 2018	5,352	732	6,084
At 30 June 2017	7,088	-	7,088

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

10. DEBTORS

	2018 £	2017 £
Trade debtors		
Gift aid claimed	-	795
	-	795
Prepayments and accrued income		
Warehouse landlord - rent	250	-
Gift aid unclaimed	7,828	680
	8,078	680
Total	8,078	1,475

11. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Trade creditors		
CAF – misallocated donations	-	2,101
FYI Media	-	107
	-	2,208
Other creditors and accruals		
Lower Wortley Methodist Church - rent	-	1,200
Lister Hill Baptists Church – rent	2,340	795
Warehouse – rent	-	250
O2 – mobile phones	27	21
DTX Telecommunications – phone line	51	53
SSE – gas and electricity	107	137
Bohorun & Co. Ltd.	550	540
Holiday pay	1,876	1,235
	4,951	4,231
	4,951	6,439

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

12. RESTRICTED INCOME FUNDS

	Balance at 1 Jul 2017	Incoming resources	Outgoing resources	Balance at 30 Jun 2018
	£	£	£	£
Leeds RAG Community Fund	-	500	(500)	-
Leeds City Council HAPS	-	4,614	(2,576)	2,038
Donations for food	-	480	(197)	283
Martin Lewis Digital	-	920	(21)	899
Screwfix Foundation	-	5,000	-	5,000
NPG Grant	1,875	-	(1,875)	-
	<u>1,875</u>	<u>11,514</u>	<u>(5,169)</u>	<u>8,220</u>

Purposes of Restricted Income Funds

Leeds RAG Community Fund: Van running costs

NPG Grant: Client services from DIAL (Leeds)

Leeds City Council HAPS: Part time distribution centre manager salary and volunteer event

Donations for Food: Food purchases for Foodbank service users

Martin Lewis Digital: Computer purchases

Screwfix Foundation: Replace Cranmer Bank Community centre kitchen

13. UNRESTRICTED INCOME FUNDS

	Balance at 1 Jul 2017	Incoming resources	Outgoing resources and transfers	Gains and losses	Balance at 30 Jun 2018
	£	£	£	£	£
General Funds	19,127	189,563	(174,028)	-	34,662
	<u>19,127</u>	<u>189,563</u>	<u>(174,028)</u>	<u>-</u>	<u>34,662</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Investments	Net current assets/ (liabilities)	Total
	£	£	£	£
Restricted Income Funds:	732	-	7,488	8,220
Unrestricted Income Funds:				
General Funds	5,352	-	29,310	34,662
Total Funds	<u>6,084</u>	<u>-</u>	<u>36,798</u>	<u>42,882</u>

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Registered charity number: 1162983 Registered in England & Wales

Statement of Financial Activities (incorporating the income and expenditure account) Year ended 30 June 2018

15. CHARITABLE INCORPORATED ORGANISATION

Leeds North and West Foodbank is a Charitable Incorporated Organisation and accordingly does not have share capital.