

WEST NORTHUMBERLAND FOOD BANK CIO
a Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 September 2023**

WEST NORTHUMBERLAND FOOD BANK CIO

CONTENTS

FOR THE YEAR ENDED 30 September 2023

TRUSTEES' REPORT 3
INDEPENDENT EXAMINER'S REPORT..... 8
STATEMENT OF FINANCIAL ACTIVITIES 9
BALANCE SHEET 10
NOTES TO THE FINANCIAL STATEMENTS 11

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

THE TRUSTEES

The trustees who served the charity during the period were as follows:

J R A Hill
T J Hakim
L Ferguson
A L Proctor
N Thornthwaite
R Theobalds (resigned on 26 October 2023)
S L Charlton (appointed on 21 June 2023)

The Trustees named above and on page 7 are Trustees for the purposes of charity law.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of West Northumberland Food Bank ("the Food Bank") is the prevention or relief of poverty in West Northumberland in particular but not exclusively, by providing emergency food supplies and related provisions to individuals in need, and to charities or other organisations working to prevent or relieve poverty.

The Food Bank's activities are generally to provide emergency food supplies to people throughout West Northumberland, providing much needed information and signposting to help people through these very difficult times and helping people to access other support services.

Hardship grants can be made to individuals and households, and small grant awards to organisations having similar objectives to reduce poverty and the effects of poverty in accordance with associated policies.

Small grant applications are initially assessed by the Grant Awards Committee with sign off required at a meeting of the Trustees.

Hardship grants are made in those situations where the service user might be at a tipping point likely to develop into a debt spiral. Frequently, these are for those using coal or oil for heating. Such awards are signed off by both the project manager and one of the helpline team leaders in accordance with policy.

Surveys are undertaken of service users to assist in developing strategies to improve the services offered.

Volunteers are essential to the Food Bank achieving its objective. There are two pools of volunteers. One set operate the helpline for service users to request food and to receive signposting to other services. The other set are engaged in the warehouse logistics and delivery (including collection) of donated food and household essentials. The Food Bank could not achieve its objectives without their fantastic contribution.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

Public benefit

The Charity Commission states that there are two tests that must be passed to meet the definition of providing public benefit: firstly, there must be an identifiable benefit or benefits; secondly the benefit(s) must be to the public or a section of the public. The Trustees have given due consideration to the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Food Bank as set out in its Constitution and its activities, as described in this Report, demonstrate that the Food Bank satisfies these tests.

ACHIEVEMENTS AND PERFORMANCE

We started the year knowing we were dealing with unprecedented levels of demand and joined thousands of Food Banks around the UK calling on the government to take urgent action to end the need for charitable food aid by ensuring everyone has enough income, from work and social security, to buy the essentials.

As winter approached, we readied ourselves for the expected spike in demand by recruiting new staff and extra volunteers building our team to a small army of over 70 volunteers. We set up additional Cost of Living awards, increased the value of our Hardship Grants and started a new Shopping Voucher Scheme for our most vulnerable residents, and knowing that people often leave it until they have nothing left before calling to ask for help, we also increased the value of the shopping voucher we offer to every new caller to supplement their first food parcel.

Year 10 ended up being our busiest year ever, we supported almost 1000 adults and over 580 children in 720 homes which is more than we have ever had to help in 10 years. Our Helpline team took almost 6000 calls from people impacted by the Cost-of-Living crisis which is around a thousand more calls for help than the previous year, 47% of those calls were from people who have never had to turn to a food bank before (or for a very long time) this resulted in 338 new households with 458 adults and 270 children accessing our service.

We were concerned to see a rise in people in employment asking us for help and carried out a Low Pay Survey which gave us an informative snapshot of callers to our Helpline over a couple of weeks and we found just one person received the Real Living Wage the only UK wage rate based on actual living costs.

We ran 2 Cost of Living Schemes last year, an Energy Voucher scheme helping 100 people to heat their home, cook and have hot water and a Back-to-School award where we provided up to £200 in shopping vouchers to 90 Single Parent families with 180 school age children helping with the costs of Uniform, school shoes and PE kits.

We also made 15 Hardship Awards to help families experiencing furniture poverty and households using solid fuel.

We ended the year knowing we had done everything we could to help local people through the Cost of Living Crisis but fully aware that things are getting worse for people, our Charitable Objectives are the prevention or relief of poverty in West Northumberland, and we are fully committed to continuing to support people experiencing poverty for as long as we are needed.

It would be impossible to help so many people without grant giving organisations and the vital support and donations we receive from hundreds of kind and generous local people across our communities, and we appreciate every single one of them.

Cash donations from community groups and businesses throughout our community and from local people including Gift Aid provided us with vital funds last year of almost £221,000! Every one of them helping to provide a lifeline to local people in hardship.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

FINANCIAL REVIEW

The Food Bank's total income for the year was £357,258 (2022: £271,510) generated from grants and donations. This includes both monetary donations and estimated values for the donation of goods. The total resources expended were £338,078 (2022: £227,087) and represented costs incurred to enable the Food Bank to carry out its operations, provide hardship awards and make grants under the Food Bank's small grant scheme. The Food Bank made a surplus for the year of £19,180 (2022: £44,423).

Reserves Policy

The Trustees consider it appropriate to hold unrestricted cash reserves equivalent to 3 - 9 months of operating expenditure (excluding donated goods) to provide a level of working capital that protects the continuity of the work of the Food Bank. The level of reserves will take into consideration future strategy and the potential for unforeseen expenditure or unanticipated loss of income. This is reviewed annually in conjunction with the budget setting process.

As of 30 September 2023, the Food Bank had total unrestricted reserves of £220,014 of which £194,768 were held in cash. This represents approximately 9 months of operating expenditure (excluding non-cash items being depreciation and donated food). This is within the reserves policy. The Trustees regularly monitor and review the reserves position throughout the year and take steps to ensure that any additional funds are used to further the objectives of the Food Bank through one-off initiatives such as small grant awards and targeted support projects.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Food Bank has adequate resources to continue in operational existence for the foreseeable future. The reserves policy and level of reserves currently held by the Food Bank supports this position. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Without succumbing to complacency, we are confident that within reason we have the capacity to respond appropriately to any increase in poverty in the local area; we continue to monitor the economic and social situation locally and nationally. We will amend our procedures and policies in the light of any relevant developments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

West Northumberland Food Bank is a registered charity, number 1158289, and is constituted under a Charitable Incorporated Organisation (CIO) constitution.

Organisational structure

The governance, management and administration of the Food Bank is the responsibility of the Trustees who meet at least 11 times per annum. The day to day running of the Food Bank is delegated to the project manager, who reports to the Trustees, supported by the staff team.

Any contentious issues that arise will be notified to the Trustee Chair, who will determine if it requires referring to the Trustee board, or can be managed directly with subsequent notification to the Trustee board.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

Recruitment and appointment of new Trustees

New Trustees are elected and co-opted appointed on the recommendation of existing Trustees under the terms of the constitution. There must be at least 3 Trustees of the Food Bank and a maximum of 12 Trustees. Where additional specific skills are considered desirable, a recruitment process can be invoked.

Induction and training of new Trustees

The Trustees have induction procedures to ensure that new Trustees understand their roles and obligations. Appropriate training is given on an ongoing basis to Trustees, including new Trustees.

Wider network

The Food Bank is a member of the Independent Food Aid Network UK (IFAN) and our project manager regularly engages with them. Our project manager is also in frequent contact with the other independent food banks within Northumberland.

Related parties

The Food Bank aims to have good relationships and maintains contact with other organisations having similar objectives in fighting poverty, and its effects. These are generally informal or topical, though they have on occasion resulted in the Food Bank providing grant assistance.

Plans for future periods

The Food Bank is committed to delivering a high standard of service to households experiencing poverty in the area we serve. We believe that the best way to improve these services is by learning from the people who deliver and use our services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1158289

Principal address

Unit 2, Adapt Enterprise Hub
Burn Lane
Hexham
Northumberland
NE46 3HY

Trustees

J R A Hill
T J Hakim
L Ferguson
A L Proctor
N Thornthwaite
S L Charlton

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 September 2023

Independent Examiner

Paul Barron FMAAT ICPA (Fellow)
Curlew Accounting Ltd
Independent Certified Practising Accountants
Eastburn
South Park
Hexham
Northumberland
NE46 1BS

Approved by the order of the board of Trustees on 17th April 2024 and signed on its behalf by:


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J R A Hill
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 September 2023

Independent examiner's report to the trustees of West Northumberland Food Bank CIO

I report to the charity trustees on my examination of the accounts of West Northumberland Food Bank CIO for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the CIO, 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 CIO's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)/(b) of the Act.

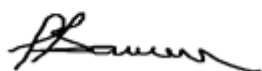
Independent examiner's statement

Since the charity's gross income exceeded £250,000 the Independent Examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed professional bodies.

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

1. accounting records were not kept in respect of the CIO 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 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.



Paul Barron FMAAT ICPA (Fellow)
Curlew Accounting Ltd
Eastburn
South Park
Hexham
NE46 1BS

WEST NORTHUMBERLAND FOOD BANK CIO

STATEMENT OF FINANCIAL ACTIVITIES


FOR THE YEAR ENDED 30 September 2023

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	321,031	31,000	352,031	271,310
Investments	3	5,227	-	5,227	200
Total		326,258	31,000	357,258	271,510
Resources expended					
Expenditure on:					
Charitable activities	4	307,078	31,000	338,078	227,087
Total		307,078	31,000	338,078	227,087
Net income/(expenditure) before investment gains/(losses)		19,180	-	19,180	44,423
Net income/(expenditure)		19,180	-	19,180	44,423
Net movement in funds		19,180		19,180	44,423
Reconciliation of funds:					
Total funds brought forward		200,834	-	200,834	156,411
Total funds carried forward		220,014	-	220,014	200,834

WEST NORTHUMBERLAND FOOD BANK CIO**BALANCE SHEET**

FOR THE YEAR ENDED 30 September 2023

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets					
Tangible assets	6	30,421	-	30,421	17,254
Total fixed assets		30,421	-	30,421	17,254
Current assets					
Debtors	7	4,836	-	4,836	6,380
Cash at bank and in hand	8	194,768	-	194,768	183,971
Total current assets		199,604	-	199,604	190,351
Creditors: amounts falling due within one year	9	10,011	-	10,011	6,771
Net current assets/(liabilities)		189,593	-	189,593	183,580
Total assets less current liabilities		220,014	-	220,014	200,834
Total net assets or liabilities		220,014	-	220,014	200,834
Funds of the Charity					
Unrestricted funds	10	220,014	-	220,014	200,834
Restricted income funds	10	-	-	-	-
Endowment funds	10	-	-	-	-
Total funds		220,014	-	220,014	200,834

The financial statements were approved by the Board on 17th April 2024 and signed on its behalf by:

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J R A Hill, Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Government grants

The charity has received government grants in the reporting period. There are no unfulfilled conditions or other contingencies attaching to government or other grants that have been recognised in income. There has not been any other forms of government assistance from which the charity has directly benefited.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

1.6 Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.7 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated goods for distribution to beneficiaries: The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

1.8 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and service 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.

1.9 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles – 20% on reducing balance.

The charity capitalises individual assets which cost more than £1,000.

1.10 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.11 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donated goods	85,645	-	-	85,645	83,063
Donation and gifts	193,619	-	-	193,619	126,946
General grants	15,250	31,000	-	46,250	43,400
Gift Aid	26,517	-	-	26,517	17,901
	321,031	31,000	-	352,031	271,310

Grants received, included in the above, are as follows:

- Northumberland County Council: £30,000
- Rotary Club of Tynedale: £1,000
- Karbon Homes: £1,000
- Freemasons of Northumberland: £5,000
- Leslie & Lillian Manning Trust: £1,500
- The De Vitre Fund: £750
- Masonic Charitable Fund: £5,000
- Newcastle Building Society: £1,500
- Drapers Charitable Trust: £500

Funding from Northumberland Council to support vulnerable residents who are struggling with the ongoing cost of living crisis. The funds have been made available by the Department for Work and Pensions (DWP) as part of the Household Support Fund.

3 Income from Investments

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Interest income	5,227	-	-	5,227	200
	5,227	-	-	5,227	200

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

4 Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted Income funds	Total funds 2023	Total funds 2022
£	£	£	£	£
Employee costs	92,413	-	92,413	60,561
Volunteer costs	1,592	-	1,592	534
Communications & marketing	-	-	-	270
Food & packaging	125,541	15,000	140,541	116,461
Office costs	8,573	-	8,573	4,592
Rent & utilities	14,550	-	14,550	13,132
Small grants and hardship awards	13,411	-	13,411	11,455
Food and fuel vouchers	31,681	15,000	46,681	5,933
Motor running expenses	6,881	1,000	7,881	4,752
Insurance	-	-	-	415
Sundries	9	-	9	239
Depreciation - Motor Vehicles	6,008	-	6,008	4,314
Support Costs	6,419	-	6,419	4,429
	307,078	31,000	338,078	227,087

5 Support Costs

Analysis	Total funds 2023	Total funds 2022
	£	£
Bank charges	3,489	1,384
Accountants fees	1,916	2,292
Governance & Trustee costs	1,014	753
	6,419	4,429

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

6 Tangible Fixed Assets**6.1 Cost or valuation**

	Motor Vehicles
	£
At 01 October 2022	24,639
Additions	19,175
At 30 September 2023	43,814

6.2 Depreciation

	Motor Vehicles
	£
At 01 October 2022	7,385
Additions	6,008
At 30 September 2023	13,393

6.3 Net book value

	Motor Vehicles
	£
At 01 October 2022	17,254
At 30 September 2023	30,421

7 Debtors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Other debtors	2,530	2,245
Prepayments & accrued income	2,306	4,135
	4,836	6,380

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

8 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	194,768	183,971
	194,768	183,971
	194,768	183,971

9 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Trade creditors	66	-
Accruals and deferred income	2,614	2,688
Other creditors	7,331	4,083
	10,011	6,771
	10,011	6,771

10 Charity funds**10.1 Details of material funds held and movements during the CURRENT reporting period**

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	200,834	326,258	(307,078)	-	-	220,014
Restricted funds						
Restricted Fund	-	31,000	(31,000)	-	-	-
Total	200,834	357,258	(338,078)	-	-	220,014
	200,834	357,258	(338,078)	-	-	220,014

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 September 2023

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	156,411	251,510	(207,087)	-	-	200,834
Restricted funds						
Restricted Fund	-	20,000	(20,000)	-	-	-
Total	156,411	271,510	(227,087)	-	-	200,834

11 Staff costs

The average number of persons employed by the Charity during the year was 6 (2022: 4).

No employee received emoluments of more than £60,000 during the year (2022: 0).

12 Trustees' Remuneration and Benefits

There were no Trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.