

The background of the page is a collage of four photographs. The top-left photo shows shelves stocked with various food items, including bags of rice and boxes of instant noodles. The top-right photo shows a large pile of colorful, packaged food items, possibly instant noodle cups, arranged in a pyramid shape. The bottom-left photo shows a collection of clothing items, including a white t-shirt and a black jacket, hanging on a rack. The bottom-right photo shows a display of various food items, including bags of rice and boxes of instant noodles, arranged on a table.

West Dunbartonshire Community Foodshare SCIO

**Unaudited Financial Statements
For the year ended 31st March 2023**

DECEMBER 30

Scottish Charity No. – SC044248

West Dunbartonshire

**Community
Foodshare**

Together we can make a difference

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Reference and administrative details

Charity Name West Dunbartonshire Community Foodshare

Other names charity is known by WDCF

Registered charity number SC044248

Principal address [REDACTED]
[REDACTED]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office	Dates acted if not for entire year
1	[REDACTED]	Chairperson	
2	[REDACTED]	Secretary	
3	[REDACTED]	Treasurer	
4	[REDACTED]	Minute Secretary	
5	[REDACTED]	Volunteer Coordinator	
6			

Names of all other charity trustees during the period if any

Name	Dates acted if not for entire year
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Structure, governance, and management

Type of governing document	<p>Single tier Scottish Charitable Incorporated Organization (SCIO) constitution.</p> <p>Single tier means that the Charity Trustees are also the members. There is no wider membership.</p> <p>This is a corporate body, not a company.</p> <ul style="list-style-type: none">WDCF can hold property, employ people, and enter contracts in its own name, with limited liability. <p>SCIO is governed by charities legislation.</p> <p>Constitution was last reviewed 21st November 2023.</p>
Trustee recruitment and appointment	<p>The board may at any time appoint any person to be a Charity Trustee – by way of a resolution passed by majority vote at a board meeting.</p>

Objectives and activities

Charitable purpose	<p>To assist all those affected by poverty in West Dunbartonshire.</p>
Summary of the main activities in relation to those objectives	<p>Providing practical support to the communities of West Dunbartonshire by way of direct distribution of food, and other items, to any in need. Signposting of information, advice, and support to the communities of West Dunbartonshire on matters of social wellbeing. Raising awareness of the issues affecting the communities of West Dunbartonshire by lobbying and campaigning for changes to government policy decisions on matters of social justice and poverty.</p>

Achievements and performance

During the fiscal year 2022-2023, West Dunbartonshire Community Foodshare remained committed to supporting individuals affected by poverty in the West Dunbartonshire region. The organization's core focus continued to be the provision of food parcels to those in need. These parcels typically contained a variety of items, including ambient, fresh, and frozen food, as well as fruits, vegetables, and even pet food. In April 2022, the Board of Trustees decided to continue the Home Delivery service due to its efficiency. Throughout 2022/23, the demand for food parcels increased, driven by rising costs of essential items like gas, electricity, fuel, and food. During this period, a total of 21,086 food parcels were delivered.

The organization maintained its collaborative efforts with West Dunbartonshire Council, receiving referrals from various departments to assist individuals struggling with poverty and the increasing cost of living. Referrals came from a wide range of sources, including Health Visitors, Family Nurses, Midwives, Medical Centers, Social Workers, Schools and Nurseries, Churches, and Housing Associations. While referrals were accepted, individuals were also able to self-refer, with a dedicated freephone telephone number provided for those without phone credit.

West Dunbartonshire Community Foodshare's School Holidays Brunch Bag Project, funded by Cash for Kids and Shine, continued to provide support to families with school-age children. These Brunch Bags included enough food for five breakfasts and lunches, along with snacks. In the first week of the Easter holidays, the organization distributed Brunch Bags which also included a bottle of Factor 50 sun cream, funded through general donations, for each child. A total of 1,060 Brunch Bags were distributed to children throughout West Dunbartonshire in 2022/23, and Easter eggs were provided to all children along with their families' food parcels.

Our baby bank project remains popular, with regular applications from West Dunbartonshire residents, as well as from Social Workers, Family Nurses, Health Visitors, and Midwives in West Dunbartonshire and beyond. This project serves not only as a means of helping those in need but also as a valuable recycling initiative, as we receive numerous donations from the public that might otherwise have ended up in landfills. This year, we provided support to 190 families.

We have continued our School Uniform Bank, which was funded by generous donations from individuals, groups, educational establishments, and churches. In the 2022/2023 fiscal year, we assisted in clothing 140 children.

Achievements and performance (continued)

Our Christmas Toy Bank remained a vital resource for the West Dunbartonshire community, with generous contributions from residents and organizations in the area, including Glasgow's Spirit of Christmas. During the 2022 Christmas season, we provided 720 children with 8-10 delightful gifts each. This was a decrease compared to the previous year, as just before Christmas 2022, many parents received an additional bridging payment of £260 per child from the Scottish Government for those in receipt of free school meals, enabling them to purchase presents for their children independently. As a result, we directed our efforts towards families who narrowly missed qualifying for free school meals, many of whom had part-time working parents struggling to make ends meet.

Starting in March 2022, we successfully secured three additional rounds of funding for the Fuel Bank from Cash for Kids, the Corra Foundation, and the Lottery Community Fund. Our Board of Trustees also approved funding to ensure the continuity of emergency fuel voucher provision between the funding rounds. From April 2022 to the end of March 2023, we provided emergency fuel vouchers to 1,300 individuals.

In August 2022, we received a grant from Spifox, which allowed us to purchase an additional van. In November 2022, we traded in our old van and, with a grant from West Dunbartonshire Council, acquired a newer second-hand van. Furthermore, we were fortunate to welcome two new volunteer drivers.

From July 2022 to March 2023, we had two staff members—storeroom workers—funded by the Council's Long Term Unemployed Fund. Additionally, we offer Work Experience Placements for senior school pupils.

We are currently in the third year of a five-year funding commitment from the Bank of Scotland Foundation for salaries. In January 2023, we received additional funding from the Robertson Trust for staffing costs.

Funding from West Dunbartonshire Council has been instrumental in enabling us to purchase food items and continue operating our second unit, a critical need as our projects continue to expand. Additionally, the JHR Trust's funding has supported us in acquiring food items that we often find ourselves short of.

Achievements and performance (continued)

A dedicated group of staff and volunteers participated in the Annual Kilt Walk to raise funds for our Charity. Their remarkable efforts, despite enduring blisters, resulted in the impressive sum of £3,243.50.

We are incredibly fortunate to have a host of generous food donors, individuals who make regular contributions to our bank account, and those who visit our Base to donate. Many of these kind-hearted individuals have even increased the amount of their monthly donations.

In July 2022, we marked our 10th Anniversary with an Open Day aimed at raising awareness for our new Council Administration. The event received tremendous support, attracting both previous visitors and newcomers. As always, those new to our operations were astounded by the scale of our efforts, and we appreciate the unwavering support of the Council.

When the Charity was established in March 2013, it was originally anticipated to be needed for only 18 months to 2 years. However, the reality is that the demand for our services has never been greater, with our numbers increasing monthly.

Summary of the main achievements of the charity during the financial period

Continuing to absorb the increase in demand due to the rising cost of living.

Successfully providing the full range of our established services, despite the significant increase in need and cost, and the drastic drop in food donations.

Continuing with the home delivery service, which is more inclusive and more dignified for those who use our service.

Financial Review

Results for the year ended 31 March 2023 are given in the Statement of Financial Activities on page 11. The assets and liabilities are detailed on the Statement of Financial Position on page 12. The Statement of Financial Activities shows a net inflow of funds for the year of £70,411 (2022: net outflow £3,825). Unrestricted funds now total £171,701, with restricted funds amounting to £64,454.

Reserve Policy

The WDCF Board of Trustees has agreed to maintain a financial reserve to ensure the uninterrupted continuity of our main operations in case of funding difficulties. This reserve, amounting to £45,000, has been classified as designated within our unrestricted income and is calculated and monitored on a quarterly basis by the Charity Manager.

Salary requirements are already fully funded and have been excluded from the reserve estimate.

Donated facilities and services

Many of our volunteers generously donate their time and energy, amounting to a staggering 214 hours per week.

The local Criminal Justice Team handles collections and deliveries for the charity two days per week.

██████████ from the Car Clinic generously provided goods/services free of charge.

██████████ donated her time and services to complete the monthly bank reconciliation ██████████

██████████, ACMA, donated her time and services to prepare the annual accounts. ██████████, ACMA, donated her time and services to complete the independent examination of the accounts.

West Dunbartonshire Council donated an additional unit in our Base premises from October 2022 until January 2023 for our use for the Christmas Toy Bank.

Declaration

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

Signed on behalf of the charity's trustees.

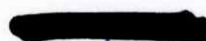
Signatures

Full names





Position

Chairperson

Treasurer

Date

29/12/23

29/12/23

Independent Examiner's Report to the Trustees of WDCF

I report on the accounts of the charity for the year ended 31st March 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether matters have come to my attention.

Basis of independent examiner's statement

My examination is conducted in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During my examination, no matter has come to my attention [other than disclosed below*]

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

[Redacted Signature]
Full name
Professional
qualification/body
Address
Date

[Redacted Name]
ACMA, CGMA, AMBA

[Redacted Address]

Statement of Financial Activities

For The Year ended 31 March 2023

Incoming resources

Income and endowments from:

Donations and legacies

Other trading activities

Other

Total

Resources expended

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure)

Transfers between funds

Other recognised gains/(losses):

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

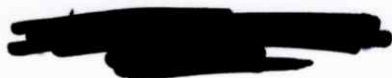
Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
5	88,694	391,776	480,471	329,080
6	11,847	-	11,847	20,529
7	5,500	-	5,500	-
	106,041	391,776	497,818	349,609
8	4,493	-	4,493	820
8 & 9	57,846	365,068	422,914	352,614
	-	-	-	-
	-	-	-	-
	62,339	365,068	427,407	353,434
	-	-	-	-
	43,703	26,708	70,411	(3,825)
	42,735	(42,735)	-	-
	86,438	(16,027)	70,411	(3,825)
	85,263	80,480	165,744	169,569
	171,701	64,454	236,155	165,744

Balance Sheet as at 31st March 2023


	Notes	Unrestricted funds £	Restricted income funds £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	10	43,234		43,234	0
Total fixed assets		43,234	0	43,234	0
Current assets					
Stocks	11	16,011	7,830	23,841	21,673
Debtors	12	0	2,525	2,525	0
Cash at bank and in hand		112,456	138,031	250,487	279,360
Total current assets		128,467	148,386	276,853	301,033
Creditors: amounts falling due within one year	13	0	83,932	83,932	135,289
Net current assets/(liabilities)		128,467	64,454	192,921	165,744
Total assets less current liabilities		171,701	64,454	236,155	165,744
Total net assets or liabilities		171,701	64,454	236,155	165,744
Funds of the Charity					
Restricted income funds			64,454	64,454	80,480
Unrestricted funds		171,701		171,701	85,263
Total funds	14	171,701	64,454	236,155	165,744

Signed on behalf of the charity's trustees

Signature



Name



Date

29/12/23

Notes to the Financial Statements

1. General Information

The charity is SCIO, a registered charity in Scotland. The address of the registered office is [REDACTED]
[REDACTED]

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SOPR (FRS 102)). Also, in accordance with the Charities Act 2011.

The charity constitutes a public benefit entity as defined in FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost conversion with items recognized at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Change of accounting policy

The accounts have been prepared on an accrual basis, having previously been prepared on a cash basis; recognizing revenue and expenditure only when cash is received or paid out respectively.

This had resulted in the following changes for prior year (2022) reporting:

Reconciliation of funds to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	265,788	279,360
Adjustments:		
		(135,289) Creditors - deferred income
		21,674 Stock posting

Fund balance as restated	<u>265,788</u>	<u>165,744</u>
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Reconciliation of net income/(net expenditure) to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	13,572
Adjustments:	
	(135,289) Deferred Income to 2023
	96,219 Deferred Income reversal 2021
	21,674 Stock posting

Previous period net income/(expenditure) as	<u>(3,825)</u>
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Going Concern

The trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. Consequently, the trustees have prepared the financial statements on the going concern basis.

Accounting estimates and judgements

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates were not required when financials were prepared on a cash basis.

3. Accounting policies (continued)

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming Funds

All income is recognized in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income is only deferred when:

- The donor specified that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Government grants

The charity has received government grants in the reporting period.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

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 donation is part of the 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.

3. Accounting policies (continued)

Volunteers and donated goods, services and facilities

Where goods are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at fair value (the amount for which the assets could be exchanged) unless it is impractical to do so.

Services and facilities donated are included in the SoFA when received at the value of the gift to the charity, provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognized as income with an equivalent amount recognized as an expense under the appropriate heading in the SoFA.

Expenditure

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the cost of all fundraising activities.
- Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource.

Stock

Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

Tangible Fixed Assets

These are capitalized if they can be used for more than one year and cost at least £300.

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

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

- Equipment 25% straight line
- IT Equipment 33.33% straight line
- Vehicles 16.67% straight line

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized as transaction value and subsequently measured at their settlement value.

Pension costs

Contributions to defined contribution plans are recognized as an expense in the period in which the related service is provided. Prepaid contributions are recognized as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

5. Donations and legacies

	Unrestricted funds	Restricted income funds	Total funds 2023 £
Donations			
Donations and miscellaneous grants	88,694	54,285	142,979
Grants			
West Dunbartonshire Council		185,645	185,645
Energy Redress		23,964	23,964
Aldi		-	-
The Robertson Trust		5,500	5,500
CORRA Foundation		5,250	5,250
Julia and Hans Rausing		10,476	10,476
The National Lottery		26,125	26,125
Bank Of Scotland		26,075	26,075
Tesco Stronger Starts		1,125	1,125
Spifox		23,953	23,953
Young Person's Guarantee		4,450	4,450
SCVO - Community Jobs Scotland		-	-
Cash For Kids		22,429	22,429
Neighbourly		2,500	2,500
Other		-	-
	88,694	391,776	480,471

	Unrestricted funds	Restricted income funds	Total funds 2022 £
Donations			
Donations and miscellaneous grants	74,390	36,339	110,729
Grants			
West Dunbartonshire Council		76,028	76,028
Energy Redress		80,387	80,387
Aldi		-	-
The Robertson Trust		15,000	15,000
CORRA Foundation		-	-
Julia and Hans Rausing		-	-
The National Lottery		-	-
Bank Of Scotland		21,540	21,540
Tesco Stronger Starts		-	-
Spifox		-	-
Young Person's Guarantee		-	-
SCVO - Community Jobs Scotland		731	731
Cash For Kids		17,100	17,100
Neighbourly		1,052	1,052
Other		6,513	6,513
	74,390	254,691	329,080

6. Other trading activities

	Unrestricted funds	Total funds 2023 £	Unrestricted funds	Total funds 2022 £
Fundraising events	11,847	11,847	20,529	20,529

7. Other income

	Unrestricted funds	Total funds 2023 £	Unrestricted funds	Total funds 2022 £
Sale of tangible asset - van	5,500	5,500	-	-

8. Expenditure on charitable activities

Analysis	2023			2022		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:			£	£		
Incurring seeking donations	4,493	-	4,493	820	-	820
Expenditure on charitable activities:						
Employee Costs	180	127,974	128,154	173	123,522	123,695
Rent & Hall Hire	3,000	20,000	23,000	-	20,368	20,368
Groceries	35,804	107,300	143,104	46,293	60,057	106,350
Fuel voucher costs	-	48,590	48,590	3,000	42,092	45,092
Subscriptions	-	531	531	-	279	279
Vehicle costs - Fuel & Repairs	600	1,567	2,167	300	5,025	5,325
Utility Costs/Telephone	-	6,051	6,051	-	3,985	3,985
Insurance/ Van Insurance	-	3,650	3,650	-	1,755	1,755
Travel Expenses & Fuel	-	4,876	4,876	-	1,142	1,142
Logistics costs	10,000	-	10,000	9,091	-	9,091
Equipment	-	8,987	8,987	-	1,581	1,581
Training	-	797	797	-	-	-
Uniforms	-	8,171	8,171	-	5,146	5,146
Toys	-	22,744	22,744	-	24,211	24,211
Printing/Office Supplies	-	991	991	-	742	742
Administration/Marketing/Payroll	-	1,377	1,377	-	1,541	1,541
Audit/Independent	1,150	-	1,150	750	-	750
IT related	-	161	161	-	394	394
Postage	-	108	108	-	90	90
Health & Safety	-	548	548	-	699	699
Sundries	2,111	645	2,756	134	245	379
Depreciation	5,001	-	5,001	-	-	-
Total expenditure on charitable activities **	57,847	365,068	422,915	59,740	292,874	352,614
TOTAL EXPENDITURE	62,340	365,068	427,408	60,560	292,874	353,434

9. Donated goods, facilities, and services

	2023 £	2022 £
Seconded staff	180	173
Use of property	3,000	-
Delivery services (Logistics)	10,000	9,091
Food /Other items	24,000	21,818
Vehicle Repairs	600	300
Babybank	1,500	1,364
Toys	20,000	18,182
Uniforms	8,000	7,273
Accounting Services & Independent examination	1,150	750
	68,430	58,950

This year

Last year

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteering hours of 214 hrs per week

Volunteering hours +200 hrs per week

10. Tangible Fixed Assets

	£
Vehicles	
Cost:	
As at 1 April 2022	-
Additions	48,235
Carrying Amount	
As at 31 March 2023	48,235
Depreciation:	
As at 1 April 2022	-
Additions	5,001
Carrying Amount	
As at 31 March 2023	5,001
Net book value	
As at 1 April 2022	-
As at 31 March 2023	43,234

11. Stock

	2023 £	2022 £
Food stocks/Other	16,011	14,556
Uniforms	3,054	2,776
Toys	3,817	3,470
Babybank	959	872
Total Stock	23,841	21,674

12. Debtors

	Total funds 2023 £	Total funds 2022 £
Prepayments & Accrued Income	2,525	-

13. Creditors

	Total funds 2023 £	Total funds 2022 £
Accruals and deferred income	83,932	135,289

14. Analysis of charitable funds

Unrestricted Funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£				
Core Funding	40,263	106,041	(62,339)	42,735	126,701
Designated Fund - Continuity	45,000	0	0		45,000
	85,263	106,041	(62,339)	42,735	171,701

	At 1 April 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£				
Core Funding	5,905	62,787	(28,428)		40,263
Designated Fund - Continuity	45,000				45,000
	50,905	62,787	(28,428)	-	85,263

Restricted Funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 Mar 2023
	£				
Covid-19/Holiday Hunger/Food	(1,025)	105,533	(107,300)		(2,792)
Salary - Coordinator/Manager/Driver					
Storeroom Worker	68,739	119,614	(130,635)	0	57,718
Operating Costs Only	6,047	28,296	(39,030)		(4,687)
Toy/School Uniforms/ Baby Bank	9,407	37,010	(33,489)		12,928
Energy Project	(2,688)	51,278	(48,590)		(0)
Lottery purchase of equipment		6,680	(5,393)		1,287
Purchase Vans		43,365	(630)	(42,735)	0
	80,480	391,776	(365,067)	(42,735)	64,454

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2022
Covid-19/Holiday Hunger/Food	41,753	18,252	(61,030)		(1,025)
Salary - Coordinator/Manager/Driver					
Storeroom Worker	109,852	67,829	(124,942)	16,000	68,739
Operating Costs Only	21,816	18,750	(34,519)		6,047
Toy/School Uniforms/ Baby Bank	3,361	36,339	(30,292)		9,407
Energy Project	22,102	17,302	(42,092)		(2,688)
	198,883	158,472	(292,875)	16,000	80,480

15. Staff Costs

The total staff costs and employee benefits for the reporting period are analyzed as follows:

	2023 £	2022 £
Salaries and wages	119,264	113,875
Social security costs	5,009	6,036
Pension costs (defined contribution scheme)	3,881	3,784
Other employee benefits	-	-
Total staff costs	128,154	123,695

The average head count of employees during the year was 5.5 (2022: 4.9)

No employee received employee benefits of more than £60,000 during the year (2022: Nil)

There were no staff working for the charity whose contracts are with and are paid for by a related party. (2022: Nil)

Key Management Personnel

Key management personnel include trustees and senior management of the charity. The trustees control and manage the charity, the day-to-day management of activities may be delegated to senior management who report to the trustees.

The total compensation paid to key management personnel for services provided to the charity was £37,770 (2022: £42,212)

16. Trustee remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity. (2022: Nil)

Trustees' expenses

During the year, one Trustee was reimbursed for out-of-pocket expenses for travel totaling £312. (2022: one, travel expenses totally £361)