

WEST CHESHIRE FOODBANK

England & Wales · Charity number 1150934

Details

Other names	CHESTER AND ELLESMERE PORT FOODBANK
Status	Registered
Legal form	CIO
Registered	2013-02-22
Register	View on the Charity Commission register

Contact

Address	3-4 Stanney Mill Industrial Park Dutton Green Little Stanney Chester CH2 4SA
Phone	0151 355 7730
Email	info@westcheshire.foodbank.org.uk
Website	www.westcheshire.foodbank.org.uk

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN THE CHESTER, ELLESMERE PORT, NESTON AND CONTIGUOUS AREAS, BY MEANS OF A)IN PARTICULAR THE PROVISION OF EMERGENCY FOOD SUPPLIES TO INDIVIDUALS IN NEED IN CHESTER, ELLESMERE PORT, NESTON AND CONTIGUOUS AREAS; B) SHARING FOOD SUPPLIES WITH CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY PRIMARILY IN CHESTER, ELLESMERE PORT, NESTON AND CONTIGUOUS AREAS, BUT ALSO ENGLAND AND WALES; C) COMMISSIONING AND DISSEMINATION OF RESEARCH INTO CAUSES AND ALLEVIATION OF POVERTY PRIMARILY FOOD POVERTY; D) ANY OTHER SIMILAR CHARITABLE PURPOSES AS THE TRUSTEES SHALL DETERMINE FROM TIME TO TIME.

Activities: THE PREVENTION OR RELIEF OF POVERTY IN THE CHESTER, ELLESMERE PORT AND NESTON AREAS, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING EMERGENCY FOOD SUPPLIES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CHESTER, ELLESMERE PORT, NESTON AND CONTIGUOUS AREAS
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£753,029	£734,223	£584,465	4
2024-03-31	£738,776	£784,906	£565,659	5
2023-03-31	£838,687	£667,376	£611,789	5
2022-03-31	£272,918	£169,005	-	-
2021-03-31	£437,618	£188,241	-	-

Trustees

Name	Role	Appointed
Nigel Paul Paramor	Chair	2021-07-13
Colette Jones		2025-11-12
DIANE JENKINS		2023-09-12
IAN DAVID OULTON		2018-02-09
Julie Vivienne Dawes		2025-11-12
Linda Tompkins		2023-03-14
Simon Hopkins		2025-11-12

WEST CHESHIRE FOODBANK

England & Wales - Charity number 1150934

Accounts

A Charity registered in England and Wales

Registration No. 1150934



WEST CHESHIRE FOODBANK

ANNUAL REPORT
and
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees in Office during the period of this report

Nigel Paramor (Chair)
Jim Forrester
Diane Jenkins
Ian Oulton
Rev Dr Ron Reid
Linda Tompkins

Charity number **1150934**

Principal address **Units 3 and 4**
Stanney Mill Industrial Estate
Dutton Green
Chester
Cheshire CH24SA

Independent examiner Xeinadin North West Limited
First Floor, The Foundation
Herons Way
Chester Business Park Chester
Cheshire
CH4 9GB

WEST CHESHIRE FOODBANK

CONTENTS

	Page
Trustees' report	1 - 7
Financial report	8
Independent examiner's report	9
Statement of financial activities	10 - 11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 24

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2025

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The Trustees present their annual report and financial statements for the year ended 31st March 2025.

The charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission of England and Wales in exercising their powers or duties.

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of :

- a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- d) any other similar charitable purposes as the Trustees shall determine from time to time.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on several key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises.

In this reporting year, Financial Inclusion workers have again been present at Foodbank sessions to assist those in need to access financial help to which they are entitled.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates with partners and agencies involved in the locality to inform its fulfilment of its charitable objectives. Good relationships exist between West Cheshire Foodbank and the local authority, Cheshire West and Chester Council and with members of Parliament and local Councillors.

Elimination of the need for Foodbanks (prevention)

The Trustees have long recognized that work needed to be done to achieve the desire that Foodbanks should be eliminated in Britain. During this reporting year, it has continued to develop significant initiatives under the auspices of the Pathfinder programme initiated by the Trussell Trust. This national programme was terminated by Trussell Trust in 2025.

Achievements and performance

Vision

In the reporting year, West Cheshire Foodbank referred to its vision wheel and action plan to benchmark its activities and direction



WCFB Vision Wheel

General

West Cheshire Foodbank is part of the Trussell Trust Foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives. Updated Trussell Trust branding was adopted during the year.

West Cheshire Foodbank collates data from across its operation primarily using the information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank is an established and effective well supported Foodbank, having a good public image. It enjoys a good relationship with Trussell Trust with which it has a high reputation and was recognised as a leading Trussell Trust Pathfinder Foodbank. This reputation is reflected in the variety of individuals and organisations which support it by donating food and funds.

It provided food to 12,020 individuals in 2,762 households in the financial year 2024-2025 and maintained positive working relationships with a wide range of partner agencies which it keeps under review. The Foodbank has a committed team of regular volunteers as well as five members of staff during the reporting year. It has an organisational structure which includes a dedicated board of Trustees which normally meets monthly. An operations team meeting is held regularly and reports to the Trustee meeting.

Raising awareness of food poverty

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors, local policy makers and other influential local persons. It works with local agencies and charities through the coordinating project, the West Cheshire Food Partnership. The shared vision is for a network of hospitable, local Meeting

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2025

Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled support in developing meeting places, professional expertise in supporting those who need to use the Foodbank, and an ability to report on policy impact at a detail level.

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Much of this is coordinated by a group of people with lived experience of food poverty, known as Changemakers.

West Cheshire Foodbank works alongside local referral partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty and their coping mechanisms.

The Foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (<https://westcheshire.foodbank.org.uk>), a Facebook page (search west cheshire foodbank) and X (twitter) account (@westcheshirefb). A regular newsletter is available on-line and distributed by email to a large number of recipients.

Emergency food provision

In the reporting year, West Cheshire Foodbank provided 11,790 parcels of emergency food supplies to 12,020 people. Of those confirmed to be in crisis by referral agencies, 3,296 were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were rising costs of essentials (36%), debt (16%) and mental or physical health issues (8%).

In contrast to the national picture reported by Trussell Trust, West Cheshire Foodbank has noted a decline in demand for assistance. This may possibly be attributed to good provision by other local agencies including the local authority.

Some 82 volunteers worked for the Foodbank during the year with new volunteers joining the Foodbank on a regular basis. Volunteer turnover is low; some current volunteers have been with Foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the Foodbank could not operate.

Community food donations continue to be generous although declining. Food purchases are increasingly required to allow the Foodbank to meet the demand placed on it for emergency food supplies. In total the Foodbank distributed 123,581kg of food (158,148kg in FY23/24) to local people in crisis during the report period. Stock received was 131,820kg (145,951kg in FY23/24).

The figures below show some of the statistics available in graphical form.

Financial review

West Cheshire Foodbank holds significant funds in its bank accounts, some of which are in restricted funds. Funding is dependent to a large extent on grants, although there is significant corporate and individual donation. Finances are being managed well and robust policies and controls are in place.

During the year the charity received total income of £753k, an increase of £14k compared to 2023/24. Expenditure in the year totalled £734k, a decrease of £50k compared to 2023/24.

Overall this has resulted in total funds carried forward of £584k at 31 March 2025 (2024: £566k). Of this, £27k (2023: £14k) was restricted and £380k (2024: £514k) was designated for particular purposes, leaving £177k for general purposes.

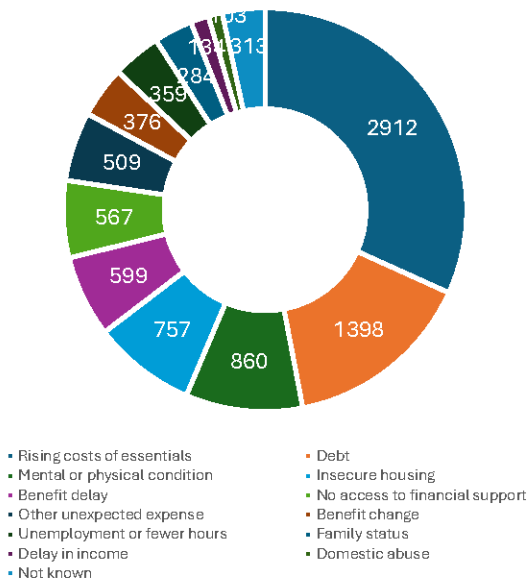
West Cheshire Foodbank was pleased to be selected as the major charity for the 2024 MBNA Chester Marathon, a series of three major athletic events. This provided £20,825 to its General Fund.

The Board of Trustees regularly reviews its reserves policy as part of its Risk Register which considers the severity and likelihood of the primary risks to the charity. It has established a policy

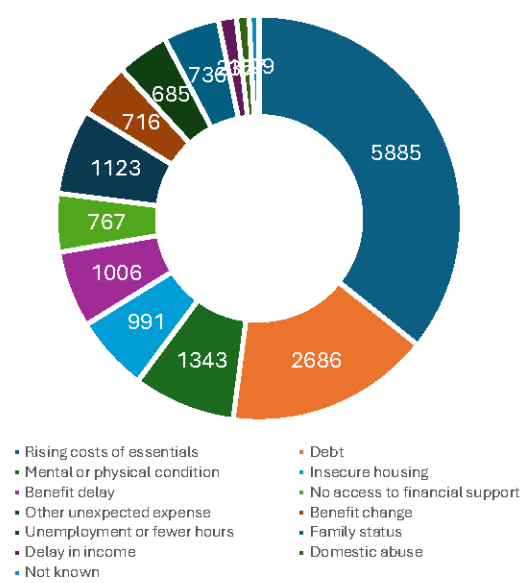
whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

A graphical view of some statistics for 2024-2025

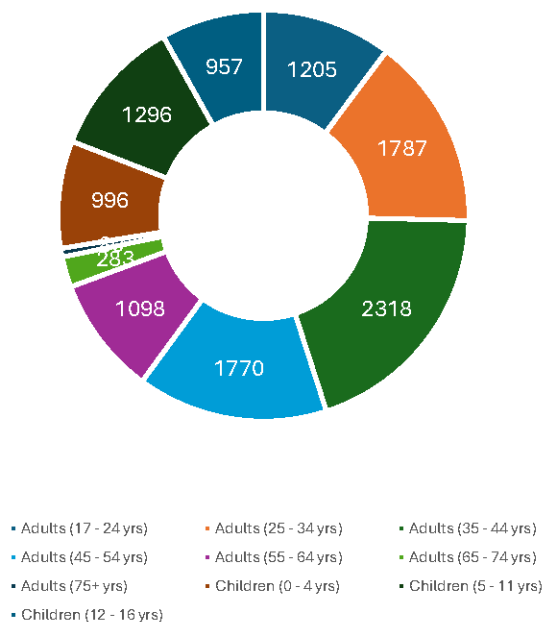
Number of vouchers issued by reason
(Total 9171)



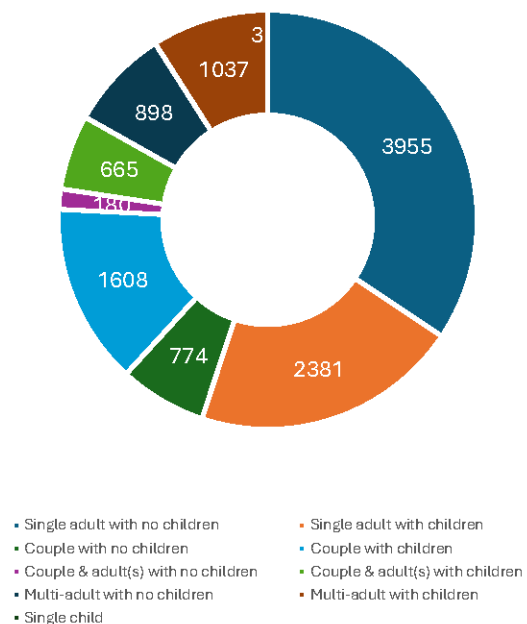
Number of individuals by reason
(Total 16741)



Number of parcels distributed by age
(Total 11790)



Number of parcels by household type
(Total 11501)



Narrative review of the year

The year under review was one where operations were once again conducted mainly on a one-to-one interpersonal basis in our Distribution Centres. Where possible this includes the sharing of conversation, cups of tea and meals in warm meeting places alongside the giving out of food parcels and much-needed advice, support and signposting. Efforts were made so that people in need could be treated with dignity and our volunteers could feel that they were directly making a real difference. Invaluable input to this came from participatory groups based on the lived experience of those involved. The Trustees are profoundly grateful to all who make this possible.

Local community-led facilities (“hubs” in our terminology), often facilitated by local Councillors, continue to be an important part of food provision. West Cheshire Foodbank acts as a major distributor of food to these hubs. Many have become established as local meeting places. In general, hubs do not have any formal structures or status, so, in consultation with the hubs, West Cheshire Foodbank has developed and signed Memoranda of Understanding so that the legal responsibilities of and expectations on both parties are clearly understood. West Cheshire Foodbank also provides support in the form of training for volunteers and advice on operations.

West Cheshire Foodbank continues to respond to the needs of the homeless, people living in temporary accommodation, asylum seekers and refugees largely financed with the aid of specific grants received for this purpose. Many such people fall outside the referral systems which are in place or simply do not understand how such systems work. There are often language or cultural difficulties or misunderstandings. West Cheshire Foodbank has implemented flexible systems to respond to these needs by supplying culturally appropriate food and other supplies and guiding people towards relevant longer-term sources of help and advice. A recent report¹ describes how the local authority (Cheshire West and Chester) supports such work.

The effects of the cost of living crisis continue to be felt with need rising and food donations no longer sufficient to meet the need, so West Cheshire Foodbank has had to use reserves for food purchases. While reserves are sufficient for this for the time being, it is less clear how need can be met over the longer term unless there is a clear change in direction in society and in national policy.

Although the Trustees continue to hold to the fundamental principle of the provisionality of the existence of the Foodbank, they nevertheless seek to continually improve the professionalism of its operations. To this end, staff reorganisation involved appointing an Operations Manager and Centre Coordinator.

During the course of the reporting year, the Action Plan was updated; a revised and expanded Risk Register was approved; the IT systems were updated and the implementation of Office 365 was continued, with the prospect of more efficient document sharing being available through SharePoint; a revised Staff handbook was adopted; considerable work was undertaken on developing and implementing policies on Equality, Diversity and Inclusion; and the regular programme of reviews and updating of major policies continued.

Development Projects

Our Vision remains to end the need for West Cheshire Foodbank. We aim to work towards this by working with partners and local communities to treat the underlying drivers of foodbank use, such as debt, increased cost of living, mental health and insecure housing.

During this reporting year, the national Pathfinder Project was wound down by the Trussell Trust. West Cheshire Foodbank considered how to continue the valuable learning and new directions which had been developed using the resources provided for this project.

One of the more successful of these was to partner with Citizens Advice Cheshire West to develop and deliver a Financial Inclusion Project, which gives access to specialist money advice to everyone referred to West Cheshire Foodbank for an emergency food parcel. Funding was sought to continue

¹ From Strangers to Neighbours, The Church and the Integration of Refugees, George Lapshynov, Theos 2025, ISBN 978-1-0682488-0-1, pp35-36

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2025

this work and at the end of the financial year a bid to the National Lottery for this was approved so that the work can continue for a further three years.

The table below highlights the outcomes for 2024/25

Individuals Accessing Service	Confirmed Financial Gains	Individuals with Debt Written Off	Total amount of debt written off	No longer need FB support
526	£586,717	6	£27,479	215

Grant funding has also enabled West Cheshire Foodbank to work closely with several referral partners who support families with children. This project gives an alternative to an emergency food parcel by issuing a one-off grocery voucher which can be redeemed at a supermarket. The impacts are overwhelmingly positive, in terms of offering a more streamlined, efficient and less resource-intensive service, and giving visitors enhanced convenience, choice and dignity.

West Cheshire Foodbank knows that people who need to use Foodbanks are the best people to help inform the work and keep it on track as West Cheshire Foodbank strives to achieve its strategic aims. In 2023/24 West Cheshire Foodbank commissioned a research report² to evaluate the effectiveness of taking a participatory approach. West Cheshire Foodbank continues to seek ways to implement such approaches including consultation with Changemakers and actively seeking a Trustee with lived experience.

Looking to the future

Recognising a need for progress, West Cheshire Foodbank will seek to improve its communications with the public, community influencers and its team of volunteers. It will also endeavour to ensure that volunteers and staff are supported to the best of its abilities in areas of pastoral care, training and developmental opportunities.

West Cheshire Foodbank will also seek to ensure that the structure and mode of operation of Foodbank is “fit for purpose” in achieving its objectives.

Structure, governance and management

The charity is a CIO – foundation model registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Nigel Paramor (Chair)
Ian Oulton
Diane Jenkins
Rev Dr Ron Reid
Linda Tompkins
Jim Forrester

Trustees are appointed in accordance with the governing document of the charity. None of the Trustees has any beneficial interest in the charity.

All Trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects.

Skills audits are conducted on a regular basis and additional Trustees will be recruited in the coming financial year to ensure that any gaps in skills are remedied.

An appropriate Financial Control Policy is in place and is reviewed regularly by the Trustees, as are policies on Safeguarding; Health and Safety; Handling Complaints; Grievance; Capability;

² Participatory Approaches at West Cheshire Foodbank - Learning Report. Ross, Evans, White. University of Chester, 2024

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2025

Disciplinary and Dismissal; Whistleblowing; Dignity at Work; Violence; Harassment and Bullying; Risk; Gifts and Hospitality; Bribery and anti-corruption; Data Protection; Data Privacy and GDPR; and Social Media. A Code of Conduct has also been implemented.

Funds held as custodian Trustee

West Cheshire Foodbank and/or its Trustees did not hold funds as custodian Trustee on behalf of others for the report period.

The Trustees' Report was approved by the Board of Trustees on 12th November 2025.

A handwritten signature in black ink, appearing to read 'R J Reid', with a horizontal line underneath.

Rev Dr R J Reid (Trustee)

WEST CHESHIRE FOODBANK

FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity is a Charitable Incorporated Organisation (CIO) - Foundation Model

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Nigel Paramor
Mr James Forrester
Mrs Diane Jenkins
Mr Ian Oulton
Rev Dr Ron Reid
Mrs Linda Tompkins

[None of the trustees has any beneficial interest in the charity.]

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
and
- pay in accordance with the company's contractual and other legal obligations.

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Xeinadin North West Limited

First Floor, The Foundation
Herons Way
Chester Business Park
Chester
Cheshire
CH4 9GB
12 November 2025

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	2	694,445	27,000	721,445	721,982
Investments	3	31,584	-	31,584	14,294
Other income	4	-	-	-	2,500
Total income		726,029	27,000	753,029	738,776
Expenditure on:					
Charitable activities	5	720,732	13,491	734,223	784,906
Total expenditure		720,732	13,491	734,223	784,906
Net income/(expenditure) and movement in funds		5,297	13,509	18,806	(46,130)
Reconciliation of funds:					
Fund balances at 1 April 2024		551,981	13,678	565,659	611,789
Fund balances at 31 March 2025		557,278	27,187	584,465	565,659

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	2	689,682	32,300	721,982
Investments	3	14,294	-	14,294
Other income	4	2,500	-	2,500
Total income		706,476	32,300	738,776
Expenditure on:				
Charitable activities	5	726,262	58,644	784,906
Total expenditure		726,262	58,644	784,906
Net income and movement in funds		(19,786)	(26,344)	(46,130)
Reconciliation of funds:				
Fund balances at 1 April 2023		571,767	40,022	611,789
Fund balances at 31 March 2024		551,981	13,678	565,659

WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		16,888		25,603
Current assets					
Debtors	12	22,711		23,436	
Cash at bank and in hand		549,408		521,442	
		572,119		544,878	
Creditors: amounts falling due within one year	13	(4,542)		(4,822)	
Net current assets			567,577		540,056
Total assets less current liabilities			584,465		565,659
The funds of the charity					
Restricted income funds	14		27,187		13,678
Unrestricted funds	15		557,278		551,981
			584,465		565,659

The financial statements were approved by the trustees on 12 November 2025

Rev Dr Ron Reid
Trustee

WEST CHESHIRE FOODBANK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(3,618)		(63,247)
Investing activities					
Purchase of tangible fixed assets		-		(34,318)	
Proceeds from disposal of tangible fixed assets		-		2,500	
Investment income received		31,584		14,294	
Net cash generated from/(used in) investing activities			31,584		(17,524)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			27,966		(80,771)
Cash and cash equivalents at beginning of year			521,442		602,213
Cash and cash equivalents at end of year			549,408		521,442

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated goods are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated goods are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these goods had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	at varying rates between 25% and 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	250,754	2,000	252,754	285,395	32,300	317,695
Grants	78,548	25,000	103,548	-	-	-
Donated goods and services	365,143	-	365,143	404,287	-	404,287
	<u>694,445</u>	<u>27,000</u>	<u>721,445</u>	<u>689,682</u>	<u>32,300</u>	<u>721,982</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	31,584	14,294

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	2,500

5 Expenditure on charitable activities

	Provision of foodbank services 2025 £	Provision of foodbank services 2024 £
Direct costs		
Staff costs	215,211	199,880
Depreciation and impairment	8,715	8,715
Rent and Water	15,738	14,897
Volunteer events and expenses	3,003	10,169
Sub-contractor costs	5,213	-
Centre costs	4,253	8,423
Warehouse costs	3,803	3,627
Vehicle costs	3,923	7,995
Food, equipment and operating expenses	456,127	516,400
	715,986	770,106
Share of support and governance costs (see note 6)		
Support	15,717	13,400
Governance	2,520	1,400
	734,223	784,906
Analysis by fund		
Unrestricted funds - general	720,732	726,262
Restricted funds	13,491	58,644
	734,223	784,906

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Light and heat	4,440	3,612
Office, administration and phone	9,229	9,177
Communications and publicity	2,048	3,111
Gain or loss on disposal of tangible fixed assets	-	(2,500)
Governance costs	2,520	1,400
	<u>18,237</u>	<u>14,800</u>
Analysed between:		
Provision of foodbank services	<u>18,237</u>	<u>14,800</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,520	1,400
Depreciation of owned tangible fixed assets	8,715	8,715
Loss/(profit) on disposal of tangible fixed assets	-	(2,500)
	<u></u>	<u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>5</u>	<u>5</u>
Employment costs	2025 £	2024 £
Wages and salaries	<u>215,211</u>	<u>199,880</u>

There were no employees whose annual remuneration was more than £60,000.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

(Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	43,903	14,200

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	7,436	32,700	40,136
At 31 March 2025	7,436	32,700	40,136
Depreciation and impairment			
At 1 April 2024	6,358	8,175	14,533
Depreciation charged in the year	540	8,175	8,715
At 31 March 2025	6,898	16,350	23,248
Carrying amount			
At 31 March 2025	538	16,350	16,888
At 31 March 2024	1,078	24,525	25,603

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	22,711	23,436

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,542	3,413
Other creditors	-	9
Accruals and deferred income	2,000	1,400
	4,542	4,822

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Westminster foundation	13,220	-	(13,220)	-
Cllr Rudd IT Grant	458	-	(271)	187
Marjory Boddy Fund	-	2,000	-	2,000
FIW Grant	-	25,000	-	25,000
	<u>13,678</u>	<u>27,000</u>	<u>(13,491)</u>	<u>27,187</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Westminster foundation	37,700	25,000	(49,480)	13,220
Cheshire Community Foundatio	839	3,000	(3,839)	-
Cheshire West Voluntary Action Grant	483	4,300	(4,783)	-
Cllr Rudd IT Grant	1,000	-	(542)	458
	<u>40,022</u>	<u>32,300</u>	<u>(58,644)</u>	<u>13,678</u>

Cheshire Community Foundation grant

A specific grant to finance the enhancement of fruit and vegetable provision at Neston Foodbank. In response to increasing calls for 'no cook' food provision we now look to expand to provision of bread/similar non cook food.

Cllr Rudd IT grant

A grant by Cllr Bob Rudd during his year as Sheriff from Councillors allowances to be expended on IT equipment.

Marjory Boddy Foundation/CWVA

Grant ultimately funded from MB via a pot managed by CWVA to fund temp housed childrens' activities over summer holidays

FIW grant

Grant to fund enhancement of IT systems across all sessions and links to Citizens Advice Financial inclusion workers

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Pathfinder reserve	190,892	-	-	(190,892)	-
Annual CWAC Grant	7,000	7,000	(7,000)	-	7,000
Specific food donations	42,297	-	-	(42,297)	-
Van Reserve Fund	10,000	-	-	10,000	20,000
Westminster foundation	20,000	-	(23,630)	20,000	16,370
Development project reserve (formerly pathfinder)	178,238	-	(90,838)	190,892	278,292
Food purchases reserve	63,323	-	(47,753)	25,000	40,570
Fresh food grant	-	-	-	18,000	18,000
Household support	-	4,000	(4,000)	-	-
Financial Inclusion	-	78,548	(78,548)	-	-
General funds	40,231	636,481	(468,963)	(30,703)	177,046
	<u>551,981</u>	<u>726,029</u>	<u>(720,732)</u>	<u>-</u>	<u>557,278</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Pathfinder reserve	281,152	45,945	(136,205)	-	190,892
Annual CWAC Grant	5,251	7,000	(5,251)	-	7,000
COVID/Specific food donations	93,843	-	(51,546)	-	42,297
Van Reserve Fund	-	2,500	(8,284)	8,000	2,216
Westminster foundation	-	-	-	20,000	20,000
Development projects reserve (formerly Pathfinder)	205,590	45,946	(73,298)	-	178,238
Trussel Trust FIW grant (formerly Pathfinder)	75,563	-	(75,563)	-	-
Annual CWAC grant	5,251	-	(5,251)	-	-
Food purchases reserve	93,843	-	(50,520)	20,000	63,323
Van reserve fund	-	2,500	-	8,000	10,500
General funds	(188,726)	602,585	(320,344)	(56,000)	37,515
	<u>571,767</u>	<u>706,476</u>	<u>(726,262)</u>	<u>-</u>	<u>551,981</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

(Continued)

Development projects reserve (formerly Pathfinder)

WCFB was selected in 2021 as one of a small number of Trussell network foodbanks to take part in the Pathfinder Programme to pilot ways of ending the need for foodbanks, and embed different ways of working into core operations.

Restricted Grant funding for a staff member has been provided by Trussell, expiring March 2025. At the same time, the Trustees committed a substantial amount of funds built up from windfall donations during Covid lockdowns to expand the scope of various projects, including research and development of Participation resources from a lived experience group which has been widely utilised by the Trussell network. The Trustees expect to continue aspects of development work at least into the 24/5 financial year.

Trussell Trust Financial Inclusion Worker grants

Grant funding in 2021 (received annually) for 3 year period, extended to May 2025, to support employment of Citizens' Advice FI workers at Foodbank sessions from Trussell. Lottery funding in p'ship with CACW now ensures continuation of work for a further 3 years.

Food purchases

Initially set up 2020 during Covid as a restricted fund for specified large monetary donations towards purchase of food to meet needs against a shortfall in donations, the Trustees have continued to allocate funds annually given ongoing declining food donation trends to ensure sufficient resource to maintain support to local people in crisis. Also includes provision for fresh food purchase by a number of hubs

New van reserve fund

During the financial year the Trustees committed funding toward the purchase of a new van, the old vehicle starting to cost substantially in terms of repairs/breakdowns. This fund represents provision for future vehicle purchase needs – increasing by £10k pa should funds permit

CW&C Council Donation

Annual donation from the Local Council which the Trustees have designated towards rental costs of warehouse.

HUGGG scheme for schools/agencies

Designation of funds to continue to fund a pilot (originally emanating from Pathfinder and funded by 2 grants from Westminster foundation) to provide supermarket vouchers to families in need as a more dignified alternative to 3 day emergency food parcels, enhancing individual choice and convenience. Some 40 referrers including schools and local childrens' teams are trained to use the 'Huggg' online system to provide temporary emergency funds and signpost to WCFB for additional support in event that service is used more than 3 times in 6 months. The Trustees designated additional funds given the success of the pilot to continue the project into the 24/5 financial year.

Cheshire Community Foundation

Grants received over last 2 years to help fund provision of fresh food to supplement ambient food parcels.

CWVA Household support grants

Grants received upon application to CWVA (as agents for CW&C) for dissemination of Government Household support funds. Utilised in support of temporarily housed families in local Hotels and specific dietary needs of local refugees and asylum seekers.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

(Continued)

Fund Transfers

£190,892 was transferred from the *Pathfinder Reserve* to the *Development Project Reserve* following the completion of the original objectives and to reflect revised plans for future use.

£10,000 was transferred from *General Funds* to the *Van Reserve* in line with the annual policy.

£20,000 was transferred from *General Funds* to the *Vouchers for Families* to allocate resources in line with planned activities.

£25,000 was transferred from *General Funds* to the *Food Purchases Reserve* to support future fund expenditure.

£18,000 was transferred from *General Funds* to the *Fresh Food Grant Fund* to support future fund expenditure.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	16,701	187	16,888
Current assets/(liabilities)	540,577	27,000	567,577
	<u>557,278</u>	<u>27,187</u>	<u>584,465</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	25,065	538	25,603
Current assets/(liabilities)	526,916	13,140	540,056
	<u>551,981</u>	<u>13,678</u>	<u>565,659</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18	Cash absorbed by operations	2025 £	2024 £
	Surplus/(deficit) for the year	18,806	(46,130)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(31,584)	(14,294)
	Gain on disposal of tangible fixed assets	-	(2,500)
	Depreciation and impairment of tangible fixed assets	8,715	8,715
	Movements in working capital:		
	Decrease/(increase) in debtors	725	(10,305)
	(Decrease)/increase in creditors	(280)	1,267
	Cash absorbed by operations	<u>(3,618)</u>	<u>(63,247)</u>
		<u><u> </u></u>	<u><u> </u></u>
19	Analysis of changes in net funds		
	The charity had no material debt during the year.		

WEST CHESHIRE FOODBANK

England & Wales - Charity number 1150934

Accounts

A Charity registered in England and Wales

Registration No. 1150934



WEST CHESHIRE FOODBANK

ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2024

WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Oulton Nigel Paramor Rev Dr Ron Reid Amanda Peatfield James Forrester Linda Tompkins Diane Jenkins	(Appointed 12 September 2023)
Charity number	1150934	
Principal address	Units 3 and 4 Stanney Mill Industrial Estate Dutton Green Chester Cheshire CH2 4SA	
Independent examiner	McLintocks (NW) Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	

WEST CHESHIRE FOODBANK

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 25

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The Trustees present their annual report for the year ended 31 March 2024.

The charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission of England and Wales in exercising their powers or duties. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of :

- a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- d) any other similar charitable purposes as the Trustees shall determine from time to time.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on several key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises.

In this reporting year, Financial Inclusion workers have been present at Foodbank sessions to assist those in need to access financial help to which they are entitled.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates with partners and agencies involved in the locality to inform its fulfilment of its charitable objectives. Good relationships exist between West Cheshire Foodbank and the local authority, Cheshire West and Chester Council and with members of Parliament and local Councillors.

Elimination of the need for Foodbanks (prevention)

The Trustees have long recognized that work needed to be done to achieve the desire that Foodbanks should be eliminated in Britain. During this reporting year, it has continued to develop significant initiatives under the auspices of the Pathfinder programme initiated by the Trussell Trust.

Achievements and performance

Vision

In the reporting year, West Cheshire Foodbank referred to its vision statement to benchmark its activities and direction



Our vision is for a future without the need for West Cheshire food bank.

Our values:
Our values are at the heart of everything we do, helping all the food bank sessions in our area navigate tough decisions and support communities effectively. We are based on Christian principles, whilst also being accessible and meaningful for people, whatever their background, gender, religion, or ethnicity.



COMPASSION JUSTICE COMMUNITY DIGNITY

Compassion: Motivates us to stand alongside people in crisis and provide support and care for individuals.

Justice: It is not right that somebody should experience hunger or poverty. This drives us to take action to change this so that everyone can afford the essentials.

Community: As people, we are all interconnected, and because of this, we have a responsibility to support each other. To create change, we must work together for a fairer society.

Dignity: We recognise the value of each individual person, prioritising the other person's needs and concerns in the spirit of friendship.

Our mission: Working in partnership to bring our communities together to end food insecurity in West Cheshire. We plan to do this in three main ways:



1.Changing communities: We are working with referral partner and others in the local community, including our volunteers to unlock the potential for our meeting places and other operational locations to become places where the underlying drivers of acute poverty are addressed.

2.Changing policy: We are gathering data and campaigning locally and nationally to drive policy change to ensure that no one needs to use a food bank.

3.Changing minds: Lasting change happens when wider society thinks and acts differently about an issue, so we're building understanding and empathy about the drivers of food bank use, to build a movement that is willing to take action to create a just and compassionate society without the need for food banks.

September 2022

West Cheshire Foodbank Vision Statement (adopted 2022)

General

West Cheshire Foodbank is part of the Trussell Trust Foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives

West Cheshire Foodbank collates data from across its operation primarily using the information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank is an established and effective well supported Foodbank, having a good public image. It enjoys a good relationship with Trussell Trust with which it has a high reputation. This is reflected in the variety of individuals and organisations which support it by donating food and funds.

It provided food to 22537 people in the financial year 2023-2024 and maintained positive working relationships with a wide range of partner agencies which it keeps under review. The Foodbank has a committed team of regular volunteers as well as five members of staff during the reporting year. It has an organisational structure which includes a dedicated board of Trustees which normally meets monthly. An operations team meeting is held regularly and reports to the Trustee meeting.

During the reporting year, the staffing structure of the charity was reviewed, and it was decided to make a new appointment at senior level of an Operations Manager who would be in attendance at Board meetings.

Raising awareness of food poverty

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors, local policy makers and other influential local persons. It works with local agencies and charities through the coordinating project, the West Cheshire Food Partnership. The shared vision is for a network of hospitable, local Meeting Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled support in developing meeting places, professional expertise in supporting those who need to use the Foodbank, and an ability to report on policy impact at a detail level.

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Much of this is focussed through the Pathfinder Project and is discussed later.

West Cheshire Foodbank especially through Pathfinder works alongside local referral partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty and their coping mechanisms.

The Foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (www.westcheshire.foodbank.org.uk), facebook page (search west cheshire foodbank) and X (twitter) account (@westcheshirefb). A regular newsletter is available on-line and distributed by email to a large number of recipients.

Emergency food provision

In the reporting year, West Cheshire Foodbank provided 15669 parcels of emergency food supplies to 22537 people (16412 people in FY22/23). Of those confirmed to be in crisis by referral agencies, 6583 (5977 in FY22/23) were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were debt (55%); mental or physical condition (11%) and insecure housing (10%).

Some 89 volunteers worked for the Foodbank during the year with new volunteers joining the Foodbank on a regular basis. Volunteer turnover is low; many current volunteers have been with Foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the Foodbank could not operate.

Community donations continue to be generous albeit dropping compared to previous years. Food purchases were required to allow the Foodbank to meet the demand placed on it for emergency food supplies. In total the Foodbank distributed 158148kg of food (167016kg in FY22/23) to local people in crisis during the report period. Food received was 145951kg (163565kg in FY22/23).

The figures below show some of the statistics available in graphical form.

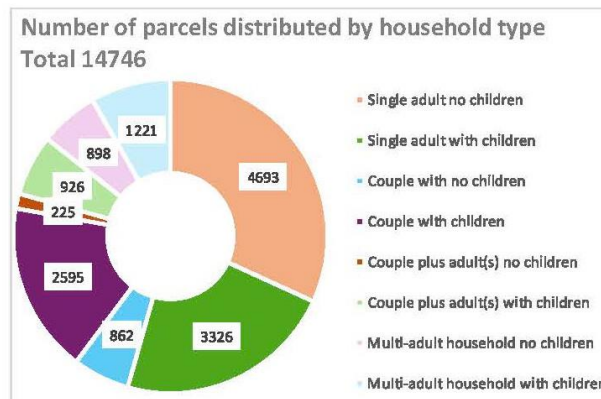
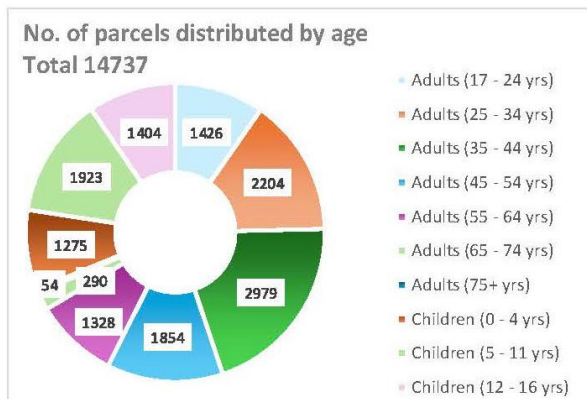
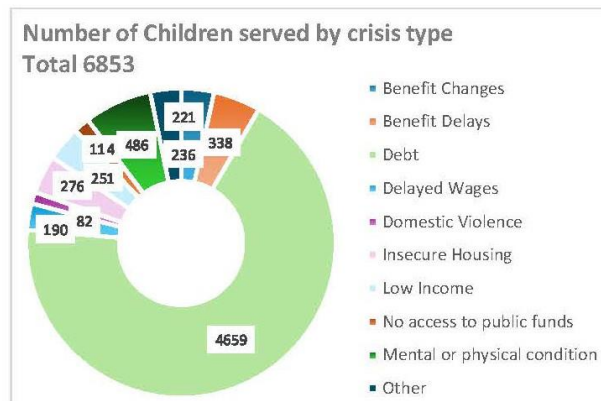
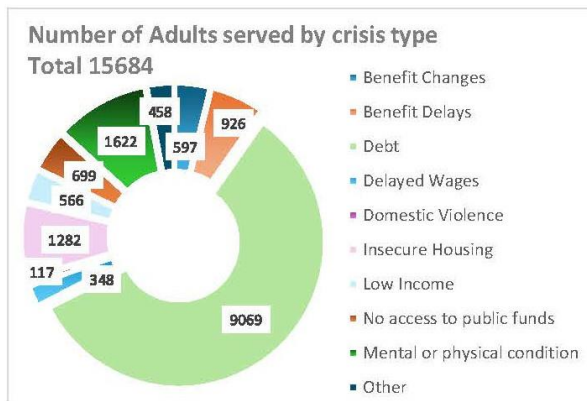
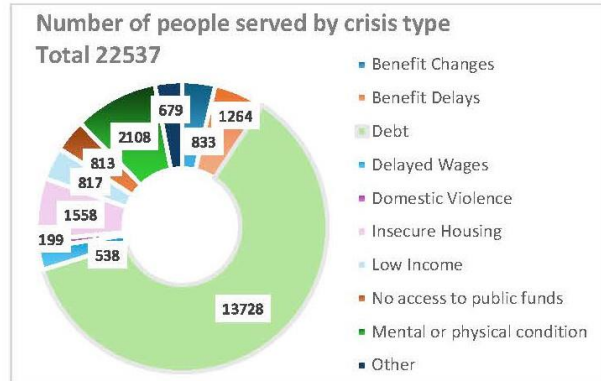
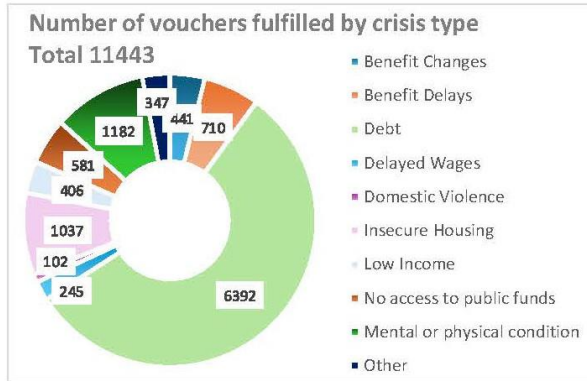
Financial review

West Cheshire Foodbank holds significant funds in its bank accounts, some of which are in restricted funds. Funding is dependent to a large extent on grants, although there is significant corporate and individual donation. Finances are being managed well and robust policies and controls are in place.

During the year the charity received total income of £739k, a decrease of £100k compared to 2022/23. Expenditure in the year totalled £785k, an increase of £118k compared to 2022/23. (Note that these figures are not directly comparable to previous Trustees Reports as donated food has been reclassified as income or expenditure at an agreed value).

Overall this has resulted in total funds carried forward of £566k at 31 March 2024 (2023: £612k). Of this, £14k (2023: £40k) was restricted and £264k (2023: £380) was designated for particular purposes, leaving £288k for general purposes.

A Graphical Picture of some statistics for 2023-2024



The Board of Trustees has examined its reserves policy as part of its Risk Register which considers the severity and likelihood of the primary risks to the charity. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

Narrative review of the year

The year under review was one where operations were once again mainly on a one-to-one interpersonal basis, the sharing of conversation, cups of tea and meals in warm meeting places alongside the giving out of food parcels and much-needed advice, support and signposting. Efforts were made so that people in need could be treated with dignity and our volunteers could feel that they were directly making a real difference. Invaluable input to this came from participatory groups based on the lived experience of those involved. The Trustees are profoundly grateful to all who make this possible.

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2024

Local community-led facilities ("hubs" in our terminology), often facilitated by local Councillors, continue to be an important part of food provision. West Cheshire Foodbank acts as a major distributor of food to these hubs. Many have become established as local meeting places. In general, hubs do not have any formal structures or status, so, in consultation with the hubs, West Cheshire Foodbank has developed and signed Memoranda of Understanding so that the legal responsibilities of and expectations on both parties are clearly understood. West Cheshire Foodbank also provides support in the form of training for volunteers and advice on operations.

West Cheshire Foodbank continues to respond to the needs of the homeless, asylum seekers and refugees largely financed with the aid of Household Support Fund grants. Many such people fall outside the referral systems which are in place or simply do not understand how such systems work. There are often cultural difficulties or misunderstandings. West Cheshire Foodbank has implemented flexible systems to respond to these needs by supplying culturally appropriate food and other supplies and guiding people towards relevant longer-term sources of help and advice.

The effects of the cost of living crisis continue to be felt with need rising and food donations no longer sufficient to meet the need, so West Cheshire Foodbank has had to use reserves for food purchases. While reserves are sufficient for this for the time being, it is less clear how need can be met over time unless there is a clear change in direction in society and national policy.

Although the Trustees continue to hold to the fundamental principle of the provisionality of the existence of the Foodbank, they nevertheless seek to continually improve the professionalism of its operations. During the course of the reporting year, the Action Plan was updated; a revised and expanded Risk Register was approved; the IT systems were updated and a move to Office 365 was initiated, with the prospect of more efficient document sharing being implemented through SharePoint; a revised Staff handbook was adopted; considerable work was undertaken on developing and implementing policies on Equality, Diversity and Inclusion; and regular reviews and updating of policies continued.

Pathfinder project

Our Vision is to end the need for West Cheshire Foodbank. We aim to work towards this by working with partners and local communities to treat the underlying drivers of foodbank use, such as debt, increased cost of living, mental health and insecure housing.

In recent years West Cheshire Foodbank has been trialling several initiatives: In May 2022 we partnered with Citizens Advice Cheshire West to develop and deliver a Financial Inclusion Project. The project gives access to specialist money advice to everyone referred to West Cheshire Foodbank for an emergency food parcel.

The table below highlights the outcomes for 2023/24

New Individuals Accessing Advice	Total Individuals Accessing Service	Individuals With Financial Gains	Confirmed Financial Gains	Individuals With Debt Managed	Total Debt Managed For Clients	Individuals with Debt Written Off	Total amount of debt written off	No longer need FB support
158	158	23	£85,820.00	6	£13,806.00	1	£5,000.00	76
55	192	57	£92,863.00	12	£1,442.00	0	£0.00	101
43	163	74	£262,732.00	14	£43,613.00	2	£42,292.00	81
42	203	88	£71,349.00	26	£27,247.57	2	£8,721.57	71
298	716	242	£512,764.00	58	£86,108.57	5	£56,013.57	329

Additional funding has also enabled us to work closely with several referral partners, who support families with children. This project gives an alternative to an emergency food parcel by issuing a one-off grocery voucher which can be redeemed at a supermarket. The impacts are overwhelmingly positive, in terms of offering a more streamlined, efficient and less resource-intensive service, and giving visitors enhanced convenience, choice and dignity.

We know that people who need to use Foodbanks are the best people to help inform our work and keep us on track as we strive to achieve our strategic aims. In 2023/24 we commissioned a research report to evaluate the effectiveness of taking a participatory approach. (Participatory Approaches at West Cheshire Foodbank - Learning Report. Ross, Evans, White. University of Chester, March 2024)

Looking to the future

With the recognition that the Pathfinder project is to be phased out in the next reporting year, the Trustees initiated a review on how its success could be continued, particularly in the area of participation Trustees

WEST CHESHIRE FOODBANK

TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2024

were pleased to receive in March 2024 the major University of Chester report noted above which will inform its approach to participation in the future.

Recognising a need for progress, West Cheshire Foodbank will seek to improve its communications with the public, community influencers and its team of volunteers. It will also endeavour to ensure that volunteers and staff are supported to the best of its abilities in areas of pastoral care, training and developmental opportunities.

West Cheshire Foodbank will also seek to ensure that the structure and mode of operation of Foodbank is "fit for purpose" in achieving its objectives.

West Cheshire Foodbank was pleased to learn that it had been selected as the major charity for the 2024 MBNA Chester Marathon, a series of three major athletic events. This should provide a substantial input to its General Fund.

Structure, governance and management

The charity is a CIO - foundation registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Nigel Paramor (Chair)	
Ian Oulton	
Diane Jenkins	
Rev Dr Ron Reid	
Rev Ceri Gardner	(Resigned 30 th June 2023)
Amanda Peatfield	(Resigned 31 st January 2024)
Linda Tompkins	
Jim Forrester	

Trustees are appointed in accordance with the governing document of the charity. None of the Trustees has any beneficial interest in the charity.

All Trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects.

An appropriate Financial Control Policy is in place and is reviewed regularly by the Trustees, as are policies on Safeguarding; Health and Safety; Handling Complaints; Grievance; Capability; Disciplinary and Dismissal; Whistleblowing; Dignity at Work; Violence; Harassment and Bullying; Risk; Gifts and Hospitality; Bribery and anti-corruption; Data Protection; Data Privacy and GDPR; and Social Media. A Code of Conduct has also been implemented.

Funds held as custodian Trustee

West Cheshire Foodbank and/or its Trustees did not hold funds as custodian Trustee on behalf of others for the report period.

The Trustees' Report was approved by the Board of Trustees on 13th November 2024.



Rev Dr R J Reid (Trustee)

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Stephanie Baker BA(Hons) ACA
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

Dated:

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	2	643,736	45,946	32,300	721,982	833,550
Investments	3	14,294	-	-	14,294	5,137
Other income	4	-	2,500	-	2,500	-
Total income		658,030	48,446	32,300	738,776	838,687
Expenditure on:						
Charitable activities	5	513,346	212,916	58,644	784,906	667,376
Total expenditure		513,346	212,916	58,644	784,906	667,376
Net income/(expenditure)		144,684	(164,470)	(26,344)	(46,130)	171,311
Transfers between funds		(48,000)	48,000	-	-	-
Net movement in funds	7	96,684	(116,470)	(26,344)	(46,130)	171,311
Reconciliation of funds:						
Fund balances at 1 April 2023		191,520	380,247	40,022	611,789	440,478
Fund balances at 31 March 2024		288,204	263,777	13,678	565,659	611,789

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	2	471,274	247,985	114,291	833,550
Investments	3	5,137	-	-	5,137
Total income		476,411	247,985	114,291	838,687
Expenditure on:					
Charitable activities	5	448,046	168,277	51,053	667,376
Total expenditure		448,046	168,277	51,053	667,376
Net income		28,365	79,708	63,238	171,311
Transfers between funds		(32,167)	88,227	(56,060)	-
Net movement in funds	7	(3,802)	167,935	7,178	171,311
Reconciliation of funds:					
Fund balances at 1 April 2022		195,322	212,312	32,844	440,478
Fund balances at 31 March 2023		191,520	380,247	40,022	611,789

WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		25,603		-
Current assets					
Debtors	12	23,436		13,132	
Cash at bank and in hand		521,442		602,213	
		544,878		615,345	
Creditors: amounts falling due within one year	13	(4,822)		(3,556)	
Net current assets			540,056		611,789
Total assets less current liabilities			565,659		611,789
Net assets excluding pension liability			565,659		611,789
The funds of the charity					
Restricted income funds	15	13,678		40,022	
Unrestricted funds - general		288,204		191,520	
Unrestricted funds - designated	14	263,777		380,247	
		565,659		611,789	

The financial statements were approved by the trustees on 13th November 2024

.....
 Ian Oulton
Trustee

WEST CHESHIRE FOODBANK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(63,247)		163,719
Investing activities					
Purchase of tangible fixed assets		(34,318)		-	
Proceeds from disposal of tangible fixed assets		2,500		-	
Investment income received		14,294		5,137	
Net cash (used in)/generated from investing activities			(17,524)		5,137
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(80,771)		168,856
Cash and cash equivalents at beginning of year			602,213		433,357
Cash and cash equivalents at end of year			521,442		602,213

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated goods are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated goods are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these goods had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	at varying rates between 25% and 50% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

2 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	239,449	45,946	32,300	317,695	83,623	247,985	114,291	445,899
Donated goods	404,287	-	-	404,287	387,651	-	-	387,651
	<u>643,736</u>	<u>45,946</u>	<u>32,300</u>	<u>721,982</u>	<u>471,274</u>	<u>247,985</u>	<u>114,291</u>	<u>833,550</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	14,294	5,137

4 Other income

	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Net gain on disposal of tangible fixed assets	2,500	-

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Provision of foodbank services 2024 £	Provision of foodbank services 2023 £
Direct costs		
Staff costs	199,880	186,886
Depreciation and impairment	8,715	2,437
Rent and water	14,899	14,850
Volunteer events and expenses	10,168	5,903
Centre costs	8,423	2,403
Warehouse costs	3,627	2,729
Vehicle costs	7,994	4,255
Food, equipment and operating expenses	516,400	438,832
	<u>770,106</u>	<u>658,295</u>
Share of support and governance costs (see note 6)		
Support	13,400	7,821
Governance	1,400	1,260
	<u>784,906</u>	<u>667,376</u>
Analysis by fund		
Unrestricted funds - general	513,346	448,046
Unrestricted funds - designated	212,916	168,277
Restricted funds	58,644	51,053
	<u>784,906</u>	<u>667,376</u>

6 Support costs allocated to activities

	2024 £	2023 £
Light and heat	3,612	2,907
Office, administration and phone	9,177	3,409
Communications and publicity	3,111	1,505
Gain or loss on disposal of tangible fixed assets	(2,500)	-
Governance costs	1,400	1,260
	<u>14,800</u>	<u>9,081</u>
Analysed between:		
Provision of foodbank services	<u>14,800</u>	<u>9,081</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,400	1,260
Depreciation of owned tangible fixed assets	8,715	2,437
Profit on disposal of tangible fixed assets	(2,500)	-
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	5	5
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	199,880	186,886
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	14,200	-
	<u> </u>	<u> </u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	12,381	-	12,381
Additions	1,618	32,700	34,318
Disposals	(6,563)	-	(6,563)
	<u>7,436</u>	<u>32,700</u>	<u>40,136</u>
At 31 March 2024	7,436	32,700	40,136
Depreciation and impairment			
At 1 April 2023	12,381	-	12,381
Depreciation charged in the year	540	8,175	8,715
Eliminated in respect of disposals	(6,563)	-	(6,563)
	<u>6,358</u>	<u>8,175</u>	<u>14,533</u>
At 31 March 2024	6,358	8,175	14,533
Carrying amount			
At 31 March 2024	<u>1,078</u>	<u>24,525</u>	<u>25,603</u>

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	23,436	13,132
	<u>23,436</u>	<u>13,132</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,413	2,287
Other creditors	9	9
Accruals and deferred income	1,400	1,260
	<u>4,822</u>	<u>3,556</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Development projects reserve (formerly Pathfinder)	205,590	45,946	(73,298)	-	178,238
Trussel Trust FIW grant (formerly Pathfinder)	75,563	-	(75,563)	-	-
Annual CWAC grant	5,251	-	(5,251)	-	-
Food purchases reserve	93,843	-	(50,520)	20,000	63,323
Van reseve fund	-	2,500	(8,284)	8,000	2,216
Westminster foundation	-	-	-	20,000	20,000
	<u>380,247</u>	<u>48,446</u>	<u>(212,916)</u>	<u>48,000</u>	<u>263,777</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Pathfinder reserve	212,312	240,985	(166,528)	(5,616)	281,153
Annual CWAC grant	-	7,000	(1,749)	-	5,251
COVID/ Specific food donations	-	-	-	93,843	93,843
	<u>212,312</u>	<u>247,985</u>	<u>(168,277)</u>	<u>88,227</u>	<u>380,247</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds - designated

(Continued)

Pathfinder Reserve

WCFB was selected in 2021 as one of a small number of Trussell network foodbanks to take part in the Pathfinder Programme to pilot ways of ending the need for foodbanks, and embed different ways of working into core operations.

Restricted Grant funding for a staff member has been provided by Trussell, expiring March 2025. At the same time, the Trustees committed a substantial amount of funds built up from windfall donations during Covid lockdowns to expand the scope of various projects, including research and development of Participation resources from a lived experience group which has been widely utilised by the Trussell network. The Trustees expect to continue aspects of development work at least into the 24/5 financial year.

Cheshire West and Chester Council Annual Grant

A designated sinking fund against monthly rent to CWAC.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Van Reserve Fund

This is an amount put aside to cover the annual depreciation of the van purchased during the 2024 financial year.

Westminster Foundation

Amounts put aside to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now agreed to a transfer of the grant to other Chester based activities.

Fund Transfers

In the year, a transfer of £20,000 from unrestricted funds to designated funds took place, this is to continue to support the objectives set out by the Food Purchase Reserve.

In the year, a transfer of £8,000 from unrestricted funds to designated funds took place, this is to cover the depreciation charge on the charity's van.

In the year, a transfer of £20,000 from unrestricted funds to designated funds took place, this is to continue to support the objectives set out by the Westminster Foundation.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Westminster foundation	37,700	25,000	(49,480)	-	13,220
Cheshire Community Foundation	839	3,000	(3,839)	-	-
Cheshire West Voluntary Action Grant	483	4,300	(4,783)	-	-
Cllr Rudd IT Grant	1,000	-	(542)	-	458
	<u>40,022</u>	<u>32,300</u>	<u>(58,644)</u>	<u>-</u>	<u>13,678</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Westminster foundation	6,163	40,000	(2,300)	(6,163)	37,700
COVID/Specific donations	20,883	67,791	(44,575)	(44,099)	-
Big lottery	5,798	-	-	(5,798)	-
Cheshire Community Foundation	-	2,500	(1,661)	-	839
Cheshire West Annual grant	-	3,000	(2,517)	-	483
Cllr Rudd IT grant	-	1,000	-	-	1,000
	<u>32,844</u>	<u>114,291</u>	<u>(51,053)</u>	<u>(56,060)</u>	<u>40,022</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

Westminster Foundation

A grant to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now agreed to a transfer of the grant to other Chester based activities.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Big Lottery

Represents the final year of a 3-year Big Lottery grant in conjunction with Feeding Britain, Citizens Advice Cheshire and Welcome Network (latter funded by Cheshire West and Cheshire Council) to develop foodbank sessions into 'Meeting Places' where underlying causes of foodbank referrals are addressed. A full evaluation report was undertaken by Chester University academics and is available upon request. Big Lottery have agreed that residual funds at the project end may be used for training needs of session volunteers – latter delayed until face-to-face training can be restarted.

Cheshire Community Foundation grant

A specific grant to finance the enhancement of fruit and vegetable provision at Neston Foodbank. In response to increasing calls for 'no cook' food provision we now look to expand to provision of bread/similar non cook food.

CWAC Annual Grant

This fund has now been classified as a designated fund see note 16 for further details.

Cllr Rudd IT grant

A grant by Cllr Bob Rudd during his year as Sheriff from Councillors allowances to be expended on IT equipment.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Pathfinder reserve	281,152	45,945	(136,205)	-	190,892
Annual CWAC Grant	5,251	7,000	(5,251)	-	7,000
COVID/Specific food donations	93,843	-	(51,546)	-	42,297
Van Reserve Fund	-	2,500	(8,284)	8,000	2,216
Westminster foundation	-	-	-	20,000	20,000
General funds	(188,726)	602,585	(312,060)	(76,000)	25,799
	<u>191,520</u>	<u>658,030</u>	<u>(513,346)</u>	<u>(48,000)</u>	<u>288,204</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Pathfinder reserve	212,312	240,985	(166,529)	(5,616)	281,152
Annual CWAC Grant	-	7,000	(1,749)	-	5,251
COVID/Specific food donations	-	-	-	93,843	93,843
General funds	(16,990)	228,426	(279,768)	(120,394)	(188,726)
	<u>195,322</u>	<u>476,411</u>	<u>(448,046)</u>	<u>(32,167)</u>	<u>191,520</u>

Pathfinder Reserve

WCFB is one of a small number of Foodbanks working with Trussell Trust to pilot ways of ending the need for foodbanks in the UK. WCFB Trustees have committed a substantial amount from reserves towards this project matched by an annual grant from TT (receivable in 2022) to fund the cost of a Pathfinder Project Lead and development staff.

Cheshire West and Chester Council Annual Grant

A designated sinking fund against monthly rent to CWAC.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Van Reserve Fund

This is an amount put aside to cover the annual depreciation of the van purchased during the 2024 financial year.

Fund Transfers

In the year, a transfer of £8,000 from unrestricted funds to designated funds took place, this is to cover the depreciation charge on the charity's van.

17 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	540	24,525	538	25,603
Current assets/(liabilities)	287,664	239,252	13,140	540,056
	<u>288,204</u>	<u>263,777</u>	<u>13,678</u>	<u>565,659</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Current assets/(liabilities)	191,520	380,247	40,022	611,789
	<u>191,520</u>	<u>380,247</u>	<u>40,022</u>	<u>611,789</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Cash generated from operations

	2024 £	2023 £
(Deficit)/surplus for the year	(46,130)	171,311
Adjustments for:		
Investment income recognised in statement of financial activities	(14,294)	(5,137)
Gain on disposal of tangible fixed assets	(2,500)	-
Depreciation and impairment of tangible fixed assets	8,715	2,437
Movements in working capital:		
(Increase) in debtors	(10,304)	(7,188)
Increase in creditors	1,266	2,296
Cash (absorbed by)/generated from operations	<u>(63,247)</u>	<u>163,719</u>

20 Analysis of changes in net funds

The charity had no material debt during the year.

WEST CHESHIRE FOODBANK

England & Wales - Charity number 1150934

Accounts

WEST CHESHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Oulton	
	Nigel Paramor	
	Rev Dr Ron Reid	
	Amanda Peatfield	
	James Forrester	(Appointed 14 March 2023)
	Linda Tompkins	(Appointed 14 March 2023)
	Diane Jenkins	(Appointed 12 September 2023)
Charity number	1150934	
Principal address	Units 3 and 4 Stanney Mill Industrial Estate Dutton Green Chester Cheshire CH2 4SA	
Independent examiner	McLintocks (NW) Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	

WEST CHESHIRE FOODBANK

CONTENTS

	Page
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent examiner's report	10
Statement of financial activities	11 - 12
Balance sheet	13
Notes to the financial statements	14 - 25

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of :

- (a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- (b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- (c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- (d) any other similar charitable purposes as the trustees shall determine from time to time.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on three key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates specifically with partners and agencies involved in the local umbrella association The Welcome Network in order to inform its fulfilment of its charitable objectives. Good relationships exist between West Cheshire Foodbank and the local authority, Cheshire West and Chester Council.

Elimination of the need for foodbanks (prevention)

The trustees have long recognized that work needed to be done to achieve the desire that foodbanks should be eliminated in Britain. During this reporting year, it has set up and developed significant initiatives under the auspices of the Pathfinder programme initiated by the Trussell Trust.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Vision

In the reporting year, West Cheshire Foodbank adopted a new vision statement which is used to benchmark its activities and direction.



Our vision is for a future without the need for West Cheshire food bank.

Our values:

Our values are at the heart of everything we do, helping all the food bank sessions in our area navigate tough decisions and support communities effectively. We are based on Christian principles, whilst also being accessible and meaningful for people, whatever their background, gender, religion, or ethnicity.



COMPASSION



JUSTICE



COMMUNITY



DIGNITY

Compassion: Motivates us to stand alongside people in crisis and provide support and care for individuals.

Justice: It is not right that somebody should experience hunger or poverty. This drives us to take action to change this so that everyone can afford the essentials.

Community: As people, we are all interconnected, and because of this, we have a responsibility to support each other. To create change, we must work together for a fairer society.

Dignity: We recognise the value of each individual person, prioritising the other person's needs and concerns in the spirit of friendship.

Our mission: Working in partnership to bring our communities together to end food insecurity in West Cheshire. We plan to do this in three main ways:



1.Changing communities: We are working with referral partner and others in the local community, including our volunteers to unlock the potential for our meeting places and other operational locations to become places where the underlying drivers of acute poverty are addressed.



2.Changing policy: We are gathering data and campaigning locally and nationally to drive policy change to ensure that no one needs to use a food bank.



3.Changing minds: Lasting change happens when wider society thinks and acts differently about an issue, so we're building understanding and empathy about the drivers of food bank use, to build a movement that is willing to take action to create a just and compassionate society without the need for food banks.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

General

West Cheshire Foodbank is part of the Trussell Trust foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives

West Cheshire Foodbank collates data from across its operation primarily using the foodbank information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank is an established and effective well supported foodbank, having a good public image. This is reflected in the variety of individuals and organisations which support it by donating food and funds.

It provided food to 16412 people in the financial year 2022-2023 and maintained positive working relationships with a wide range of partner agencies. The foodbank has a committed team of regular volunteers as well as five members of staff during the reporting year. It has an organisational structure which includes a dedicated board of trustees which normally meets monthly. An operations team meeting is held regularly and reports to the trustee meeting.

Raising awareness of food poverty

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors, local policy makers and other influential local persons. It works with local agencies and charities through an umbrella coordinating project, the Welcome Network. The shared vision is for a network of hospitable, local Meeting Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

In pursuing this vision, the Welcome Network has cultivated links with a very wide range of community food projects and has been able to network beyond West Cheshire Foodbank's operational area to cover the whole of Cheshire West and Chester. Learning is shared with other practitioners endeavouring to develop sustainable provisions for people living with food poverty.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled support in developing meeting places, professional expertise in supporting those who need to use the foodbank, and an ability to report on policy impact at a detail level.

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. Much of this is focussed through the Pathfinder Project and is discussed later.

West Cheshire Foodbank especially through Pathfinder works alongside local referral partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty and their coping mechanisms.

The foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (www.westcheshire.foodbank.org.uk), facebook page (search west cheshire foodbank) and X (twitter) account (@westcheshirefb). A regular newsletter is available on-line and distributed by email to a large number of recipients.

Emergency food provision

West Cheshire Foodbank provided parcels of emergency food supplies to 16412 people (13065 people in FY21/22) in the report year. 5977 (4687 in FY21/22) of those confirmed to be in crisis by referral agencies were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were Low Income (55%); Debt (12%); Homeless (8%).

Some 95 volunteers worked for the foodbank during the year with new volunteers joining the foodbank on a regular basis. Volunteer turnover is low; many current volunteers have been with foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the foodbank could not operate.

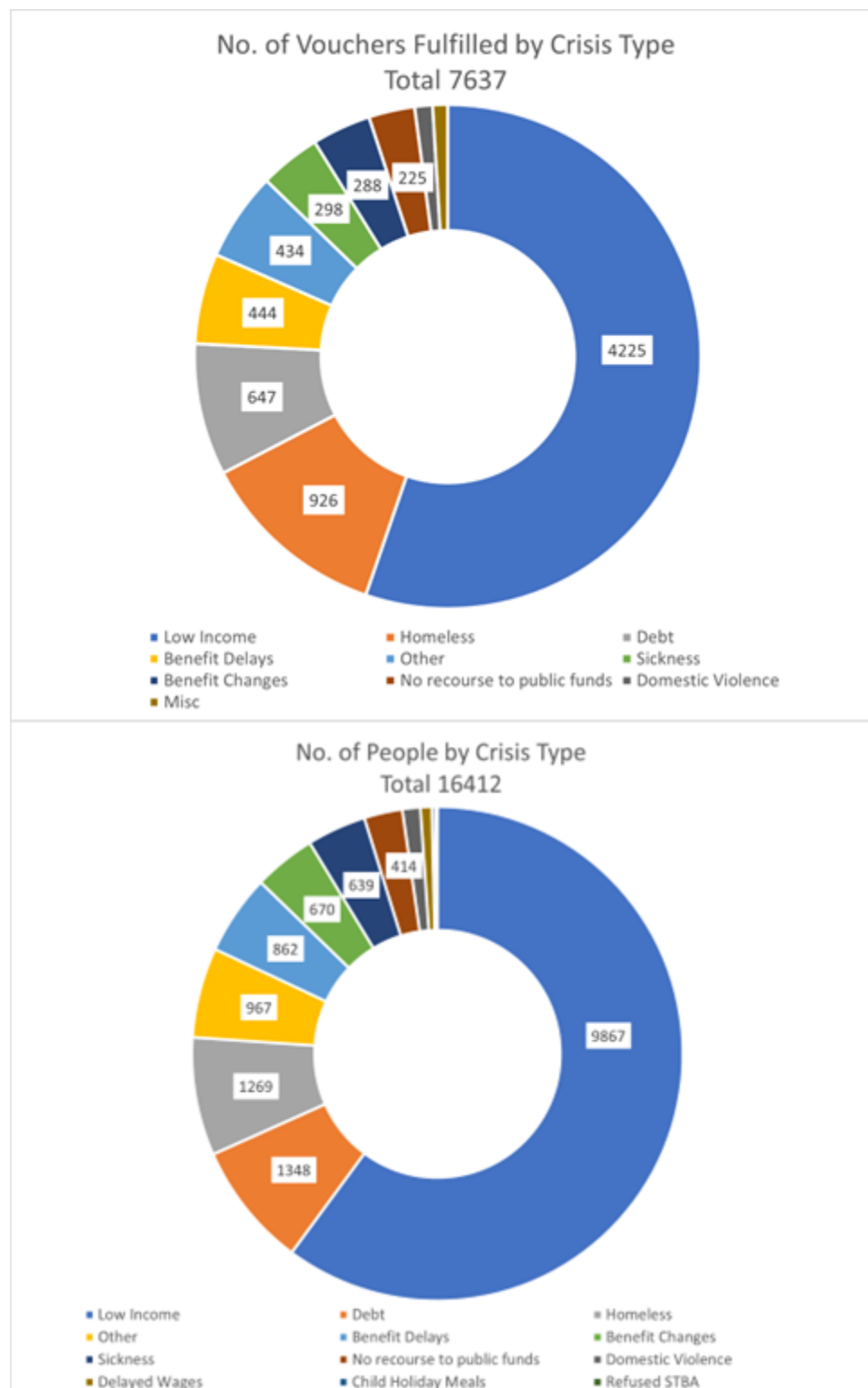
Community donations have been very generous, allowing the foodbank to meet the demand placed on it for emergency food supplies. In total the foodbank distributed 167,016kg of food (110,348kg in FY21/22) to local people in crisis during the report period. Food received was 163,565kg (127,789kg in FY21/22).

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

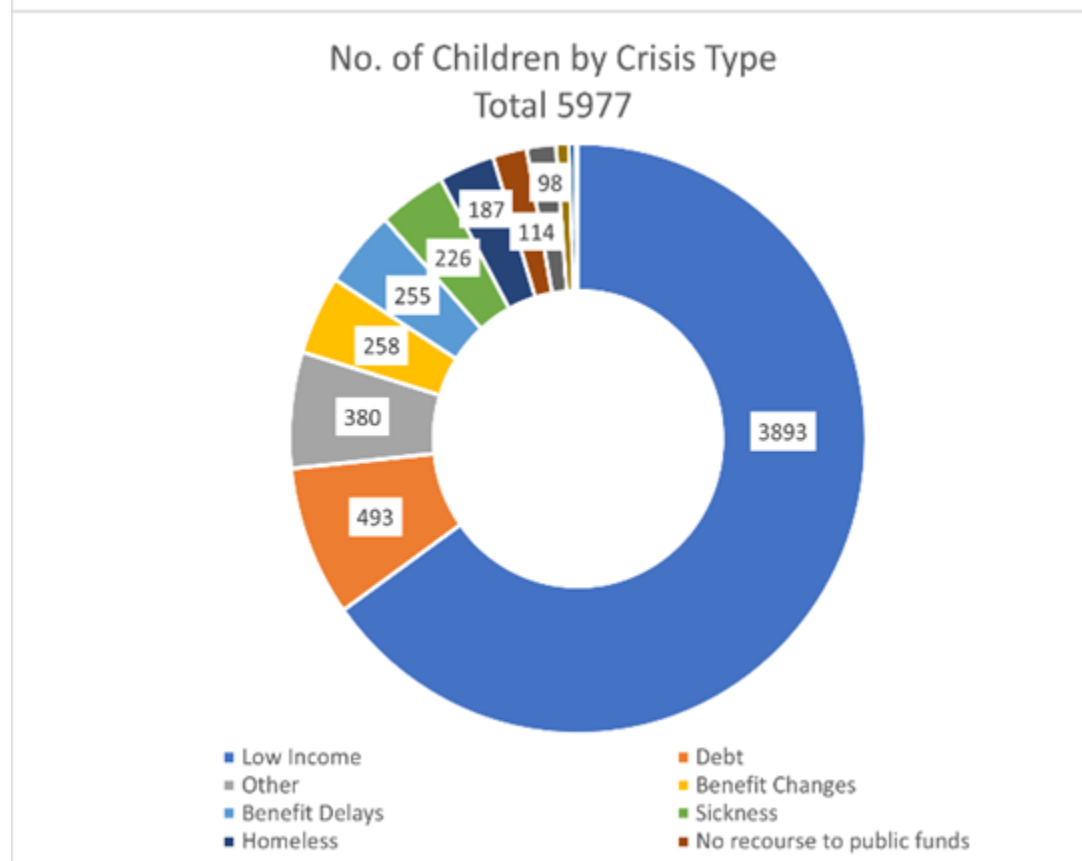
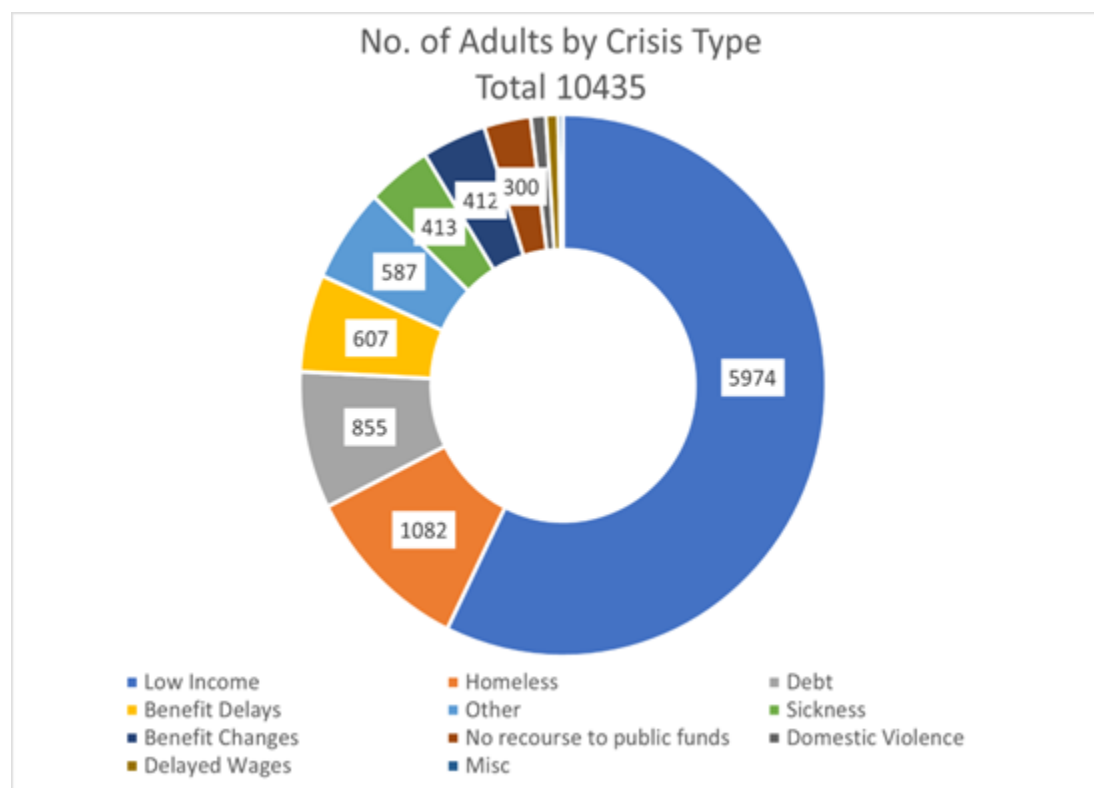
A Graphical Picture of some statistics for 2022-2023



WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

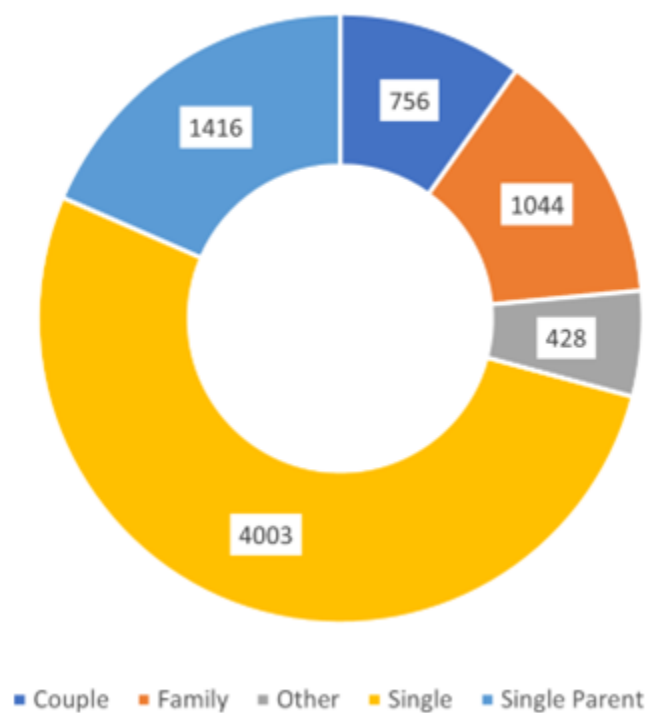


WEST CHESHIRE FOODBANK

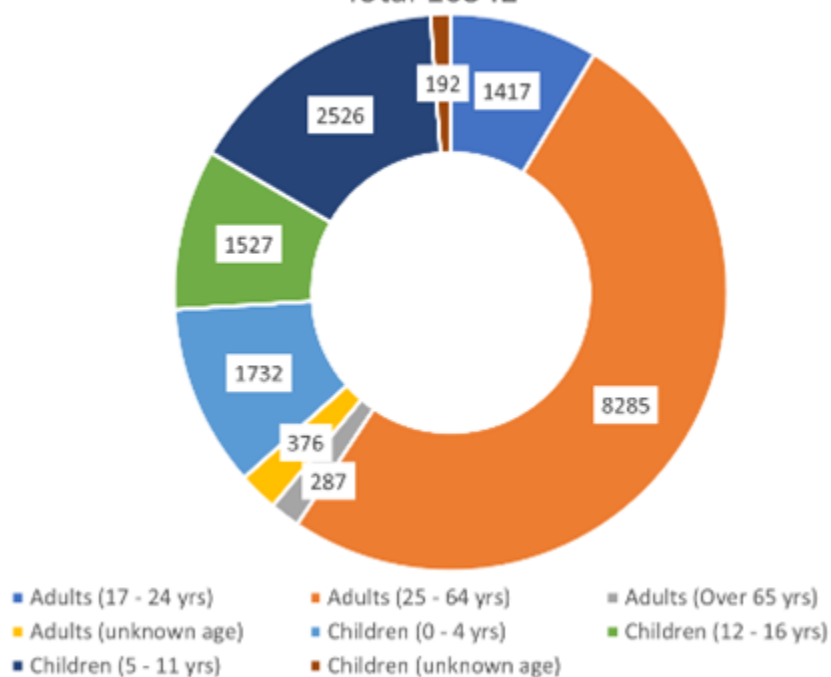
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

No. of Vouchers Fulfilled by Family Size
Total 7647



Number of People Involved by Age Group
Total 16342



WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

During the year the charity generated total income of £839k, an increase of £263k compared to £576k in 2022. Expenditure in the year totalled £667k, an increase of £195k compared to £472k in 2022.

Overall this has resulted in total funds carried forward of £612k at 31 March 2023 (2022: £440k). Of this, £40k (2022: £33k) was restricted and £380k (2022: £212k) was designated for particular purposes, leaving £192k for general purposes.

Pathfinder Project

The Pathfinder project became established with a number of staff appointed to carry out the work. There is a strong emphasis on inclusion, and workers with lived experience of food poverty were prioritised. A reference group of such people was established to ensure that the programme of work was grounded in reality.

Initially, much of the work was directed to understanding the nature and drivers of food poverty in the area and what was available "on the ground" to alleviate this. Work in raising awareness of need and changing minds was undertaken, particularly with the local authority, but also avenues of communication with local residents and businesses were explored. As always, communication is an area where improvement has always to be sought.

A number of initiatives have been developed. Successes include the financial inclusion project where advisers are present at meeting place sessions and the development of "cash first" approaches whereby supermarket vouchers are provided rather than food parcels where appropriate. Exploration of how to encourage handover of people from the foodbank to, for example, social supermarkets has been undertaken while remaining within our charitable objectives.

Narrative review of the year

The year under review was one of transition, moving from a time of severely restricted activities under the restraints of the Covid-19 pandemic back towards one in which "normal" activities could gradually be resumed. It started when face to face meeting had been all but impossible and activity was more or less restricted to the receipt of donations or purchases of food and its delivery to collection centres or to individuals isolating or shielding. By the end it was back to the sharing of conversation, cups of tea and meals in warm meeting places alongside the giving out of food parcels and much-needed advice, support and signposting. Once again, people in need could be treated with dignity and our volunteers could feel that they were directly making a real difference. The trustees are profoundly grateful to all who helped to "keep the show on the road" through a very difficult time.

One of the features of Covid times was the rapid growth of local community-led food provision facilities ("hubs" in our terminology), often facilitated by local Councillors. West Cheshire Foodbank acted as a major distributor of food to these hubs. It had been felt that some of these hubs would cease to operate as society opened up and people returned to work and a more normal style of life. However this has proved not to be the case and hubs have continued to operate. Many have become established as local meeting places. In general, hubs do not have any formal structures or status, so, in consultation with the hubs, West Cheshire Foodbank has developed and signed Memoranda of Understanding so that the legal responsibilities of, and expectations on, both parties are clearly understood.

A growing area of demand during the year was the necessity of responding to the needs of the homeless, asylum seekers and refugees. Many such people fall outside the referral systems which are in place or simply do not understand how such systems work. There are often cultural difficulties or misunderstandings. West Cheshire Foodbank has implemented flexible systems to respond to these needs by supplying culturally appropriate food and other supplies and guiding people towards relevant longer term sources of help and advice.

As the year went on, the cost of living crisis began to be clearly felt with need rising and food donations no longer sufficient to meet the need, so West Cheshire Foodbank has had to use reserves for food purchases. While reserves are sufficient for this for the near future, it is less clear how need can be met over time unless there is a clear change in direction in society and national policy.

The board of trustees has examined the requirements for the reserves policy considering the severity and likelihood of the primary risks to the charity as part of its Risk Register. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

West Cheshire Foodbank will carry out a rigorous evaluation of the Pathfinder Project in conjunction with Trussell Trust to identify the learning points which will show the way to achieve its ambition to remove the need for foodbanks in the United Kingdom at the earliest opportunity.

Meantime, having emerged from the responsive mode during the pandemic, West Cheshire Foodbank will seek to improve its communications with the public, community influencers and its team of volunteers. It will also endeavour to ensure that volunteers and staff are supported to the best of its abilities in areas of pastoral care, training and developmental opportunities.

It will also ensure that the structure and mode of operation of Foodbank is "fit for purpose" in achieving its objectives.

Structure, governance and management

The charity is a CIO - foundation registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ian Oulton	
Diane Jenkins	(Retired 30 September 2022)
Nigel Paramor	
Rev Dr Ron Reid	
Richard Whatmough	(Resigned 10 January 2023)
Amanda Peatfield	
Rev Ceri Gardner	(Resigned 13 June 2023)
James Forrester	(Appointed 14 March 2023)
Linda Tompkins	(Appointed 14 March 2023)
Diane Jenkins	(Appointed 12 September 2023)

Trustees are appointed in accordance with the governing document of the charity.
None of the trustees has any beneficial interest in the company.

All trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects.

An appropriate Financial Control Policy is in place and is reviewed regularly by the trustees, as are policies on Handling Complaints; Grievance; Capability; Disciplinary and Dismissal; Whistleblowing; Safeguarding; Dignity at Work; Violence; Harassment and Bullying; Risk; Gifts and Hospitality; Bribery and anti-corruption; Data Protection; Data Privacy; Health and Safety; Social Media.

Funds held as custodian trustee

West Cheshire Foodbank and/or its trustees did not hold funds as custodian trustee on behalf of others for the reporting period.

The trustees' report was approved by the Board of Trustees.

.....
Ian Oulton
Trustee

Date:

WEST CHESHIRE FOODBANK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

The 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 of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Stephanie Baker BA(Hons) ACA
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

Dated:

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Restated Total 2022 £
	Notes					
Income from:						
Donations and legacies	2	471,274	247,985	114,291	833,550	575,762
Investments	3	5,137	-	-	5,137	16
Total income		476,411	247,985	114,291	838,687	575,778
Expenditure on:						
Charitable activities	4	448,046	168,277	51,053	667,376	471,865
Net incoming resources before transfers		28,365	79,708	63,238	171,311	103,913
Gross transfers between funds		(32,167)	88,227	(56,060)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(3,802)	167,935	7,178	171,311	103,913
Fund balances at 1 April 2022		195,322	212,312	32,844	440,478	336,565
Fund balances at 31 March 2023		191,520	380,247	40,022	611,789	440,478

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	2	489,619	73,634	12,509	575,762
Investments	3	16	-	-	16
Total income		489,635	73,634	12,509	575,778
Expenditure on:					
Charitable activities	4	361,660	77,437	32,768	471,865
Net incoming resources before transfers		127,975	(3,803)	(20,259)	103,913
Net (expenditure)/income for the year/ Net movement in funds		127,975	(3,803)	(20,259)	103,913
Fund balances at 1 April 2021		67,347	216,115	53,103	336,565
Fund balances at 31 March 2022		195,322	212,312	32,844	440,478

WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		-		2,437
Current assets					
Debtors	10	13,132		5,944	
Cash at bank and in hand		602,213		433,357	
		<u>615,345</u>		<u>439,301</u>	
Creditors: amounts falling due within one year	11	<u>(3,556)</u>		<u>(1,260)</u>	
Net current assets			611,789		438,041
Total assets less current liabilities			<u>611,789</u>		<u>440,478</u>
Income funds					
Restricted funds	12		40,022		32,844
<u>Unrestricted funds</u>					
Designated funds	13	380,246		212,312	
General unrestricted funds		<u>191,521</u>		<u>195,322</u>	
			571,767		407,634
			<u>611,789</u>		<u>440,478</u>

The financial statements were approved by the Trustees on

.....
 Ian Oulton
Trustee

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated goods are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated goods are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these goods had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	at varying rates between 25% and 50% straight line
---------------------	--

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	83,623	247,985	114,291	445,899	186,759	73,634	12,509	272,902
Donated goods	387,651	-	-	387,651	302,860	-	-	302,860
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	5,137	16

4 Charitable activities

	Provision of Foodbank Services 2023 £	Provision of Foodbank Services 2022 £
Staff costs	186,886	99,574
Depreciation and impairment	2,437	3,757
Rent and water	14,850	14,917
Volunteer social events	5,903	1,730
Centre costs	2,403	3,190
Warehouse costs	2,729	2,475
Vehicle costs	4,255	3,372
Food, equipment and operating expenses	438,832	334,459
	658,295	463,474
Share of support costs (see note 5)	7,821	7,131
Share of governance costs (see note 5)	1,260	1,260
	667,376	471,865
Analysis by fund		
Unrestricted funds - general	448,046	361,660
Unrestricted funds - designated	168,277	77,437
Restricted funds	51,053	32,768
	667,376	471,865

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Light and heat	2,907	-	2,907	2,195	2,195
Office, administration and phone	3,409	-	3,409	2,948	2,948
Communications and publicity	1,505	-	1,505	1,502	1,502
Miscellaneous	-	-	-	486	486
Independent exam fees	-	1,260	1,260	-	1,260
	<u>7,821</u>	<u>1,260</u>	<u>9,081</u>	<u>7,131</u>	<u>8,391</u>
Analysed between Charitable activities	<u>7,821</u>	<u>1,260</u>	<u>9,081</u>	<u>7,131</u>	<u>8,391</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>5</u>	<u>3</u>

Employment costs

	2023 £	2022 £
Wages and salaries	<u>186,886</u>	<u>99,574</u>

Remuneration to key management personnel in the year totalled £NIL (2022: £NIL)

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2022	12,381
At 31 March 2023	12,381
Depreciation and impairment	
At 1 April 2022	9,944
Depreciation charged in the year	2,437
At 31 March 2023	12,381
Carrying amount	
At 31 March 2022	2,437

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	13,132	5,944

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,287	-
Other creditors	9	-
Accruals and deferred income	1,260	1,260
	3,556	1,260

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Westminster foundation	6,163	-	-	6,163	40,000	(2,300)	(6,163)	37,700
COVID/Specific donations	41,142	12,509	(32,768)	20,883	67,791	(44,575)	(44,099)	-
Big lottery	5,798	-	-	5,798	-	-	(5,798)	-
Cheshire Community Foundation	-	-	-	-	2,500	(1,661)	-	839
Cheshire West Annual grant	-	-	-	-	3,000	(2,517)	-	483
Cllr Rudd IT grant	-	-	-	-	1,000	-	-	1,000
	<u>53,103</u>	<u>12,509</u>	<u>(32,768)</u>	<u>32,844</u>	<u>114,291</u>	<u>(51,053)</u>	<u>(56,060)</u>	<u>40,022</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

(Continued)

Westminster Foundation

A grant to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now agreed to a transfer of the grant to other Chester based activities.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Big Lottery

Represents the final year of a 3-year Big Lottery grant in conjunction with Feeding Britain, Citizens Advice Cheshire and Welcome Network (latter funded by Cheshire West and Cheshire Council) to develop foodbank sessions into 'Meeting Places' where underlying causes of foodbank referrals are addressed. A full evaluation report was undertaken by Chester University academics and is available upon request. Big Lottery have agreed that residual funds at the project end may be used for training needs of session volunteers – latter delayed until face-to-face training can be restarted.

Cheshire Community Foundation grant

A specific grant to finance the enhancement of fruit and vegetable provision at Neston Foodbank. In response to increasing calls for 'no cook' food provision we now look to expand to provision of bread/similar non cook food.

CWAC Annual Grant

This fund has now been classified as a designated fund see note 13 for further details.

Cllr Rudd IT grant

A grant by Cllr Bob Rudd during his year as Sheriff from Councillors allowances to be expended on IT equipment.

Fund Transfers

In the year a transfer of £6,163 from restricted funds to unrestricted funds took place, this is in relation to a donation of funds from the Westminster Foundation unused during 31 March 2023.

In the year a transfer of £5,798 from restricted funds to designated unrestricted funds took place, this is in relation to a donation of funds from the Big Lottery unused during 31 March 2023.

In the year £93,843 was transferred to designated unrestricted funds, being £49,774 from unrestricted reserves and £44,099 in relation to a COVID/Specific donations unused as at 31 March 2023.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Pathfinder reserve	216,115	73,634	(77,437)	212,312	240,985	(166,529)	(5,616)	281,152
Annual CWAC Grant	-	-	-	-	7,000	(1,749)	-	5,251
COVID/Specific food donations	-	-	-	-	-	-	93,843	93,843
	<u>216,115</u>	<u>73,634</u>	<u>(77,437)</u>	<u>212,312</u>	<u>247,985</u>	<u>(168,278)</u>	<u>88,227</u>	<u>380,246</u>

Pathfinder Reserve

WCFB is one of a small number of Foodbanks working with Trussell Trust to pilot ways of ending the need for foodbanks in the UK. WCFB Trustees have committed a substantial amount from reserves towards this project matched by an annual grant from TT (receivable in 2022) to fund the cost of a Pathfinder Project Lead and development staff.

Cheshire West and Chester Council Annual Grant

A designated sinking fund against monthly rent to CWAC.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	-	-	-	-	2,437	-	-	2,437
Current assets/(liabilities)	191,521	380,246	40,022	611,789	192,885	212,312	32,844	438,041
	<u>191,521</u>	<u>380,246</u>	<u>40,022</u>	<u>611,789</u>	<u>195,322</u>	<u>212,312</u>	<u>32,844</u>	<u>440,478</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

16 Prior Period Errors

A material prior period misclassification error has been amended during the year, impacting the 2022 comparative as follows: An amount of £77,437 has been reclassified from Big lottery expenditure to Staff costs (£76,460), Centre costs (£891), and Volunteer events (£86).

There has been a change in the accounting policy for donated goods which has resulted in a prior period adjustment, resulting in an additional £302,860 recognised as both Donated goods income and Food, Equipment and operating expenditure.

WEST CHESHIRE FOODBANK

England & Wales - Charity number 1150934

Accounts

Charity Registration No. 1150934

WEST CHESHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Oulton	
	Diane Jenkins	
	Nigel Paramor	(Appointed 13 July 2021)
	Rev Dr Ron Reid	
	Richard Whatmough	(Appointed 14 May 2021)
	Amanda Peatfield	(Appointed 5 November 2021)
	Rev Ceri Gardner	(Appointed 14 November 2021)
Charity number	1150934	
Principal address	Units 3 and 4 Stanney Mill Industrial Estate Dutton Green Chester Cheshire CH2 4SA	
Independent examiner	McLintocks (NW) Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9PX	

WEST CHESHIRE FOODBANK

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 22

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of :

- (a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- (b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- (c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- (d) any other similar charitable purposes as the trustees shall determine from time to time.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on three key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies. The restrictions imposed by the continuing Covid-19 Pandemic, necessarily impacted operations and the criteria for what constitutes crisis were relaxed somewhat. Where it was necessary, food supplies were delivered rather than collected, although as Covid-19 restrictions were relaxed, collection was reinstated as the norm.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises. Again, the restrictions imposed by the Covid-19 Pandemic meant that many partner agencies remained closed and some services were severely restricted. In particular, face-to-face support was limited.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates specifically with partners and agencies involved in the umbrella association The Welcome Network in order to inform its fulfilment of its charitable objectives.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Elimination of the need for foodbanks (prevention)

The trustees have long recognized that work needed to be done to achieve the desire that foodbanks should be eliminated in Britain. To this end it has participated in the Pathfinder programme initiated by the Trussell Trust.

Achievements and performance

West Cheshire Foodbank is part of the Trussell Trust foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives.

West Cheshire Foodbank receives quality assurance visits from the Trussell Trust from time to time, although none have taken place in this reporting period.

West Cheshire Foodbank collates data from across its operation primarily using the foodbank information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank is an established and effective well supported foodbank. It provided food to 13065 people in the financial year 2021-2022 and maintained positive working relationships with a wide range of partner agencies. The foodbank has a committed team of regular volunteers as well as four members of staff during the reporting year. It has an organisational structure which includes a dedicated board of trustees which meets monthly and an operations group meeting before and reporting to the trustees.

There are significant funds in the bank and finances are being managed well, although dependent on grant funding to a large extent. West Cheshire Foodbank has a good public image and this is reflected in the variety of individuals and organisations which support it by donating food and funds.

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors and other influential local persons.

West Cheshire Foodbank is actively working with a number of local agencies and charities through an umbrella coordinating project, the Welcome Network. The shared vision is for a network of hospitable, local Meeting Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

In pursuing this vision, the Welcome Network has cultivated links with a very wide range of community food projects and has been able to network beyond West Cheshire Foodbank's operational area to cover the whole of Cheshire West and Chester. Through the Welcome Network, West Cheshire Foodbank works in association with the 'Feeding Britain' Initiative. Learning is shared with other practitioners endeavouring to develop sustainable provisions for people living with food poverty.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled advice in West Cheshire Foodbank's own distribution sessions and other community contexts. West Cheshire Foodbank and Citizens Advice Cheshire West staff work closely together to develop new Meeting Places and to extend and refine the offer at our existing sites. West Cheshire Foodbank has enormously valued Citizens Advice Cheshire West's professional expertise in supporting those in need, and its ability to report on policy impact at a detail level. In addition, West Cheshire Foodbank retains the services of a local company providing advice on Human Resource matters.

The activity of West Cheshire Foodbank continued to be curtailed due to the restrictions imposed by the Covid pandemic. During the course of the reporting year, restrictions began to be eased and some face-to-face activities were gradually reintroduced, with appropriate safety precautions.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Emergency food provision

West Cheshire Foodbank provided three days of emergency food supplies to 13065 people (13639 in FY20/21) in the report year. 4687 (5441 in FY20/21) of those confirmed to be in crisis by referral agencies were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were Low Income (55%); Homeless (12%); Debt (8%).

Relationships with referral agencies work very well. The foodbank contacts the agencies regularly to discuss any issues, to provide training and to further develop relationships.

Some 129 volunteers worked for the foodbank during the year with new volunteers joining the foodbank on a regular basis. Volunteer turnover is low; many current volunteers have been with foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the foodbank could not operate. Some volunteers were unable to work during the reporting period because of restrictions imposed by the response to the pandemic. The foodbank wishes to thank them for their perseverance.

Community donations have been very generous, allowing the foodbank to meet the demand placed on it for emergency food supplies. In total the foodbank distributed 110,348kg of food (161,517kg in FY 2020/21) to local people in crisis during the report period.

The West Cheshire Foodbank Development Plan aims to develop its distribution centres to provide more holistic support for those experiencing food poverty. This will lead to the eventual closure of stand-alone emergency food distribution centres. The plan was, perforce, largely deferred to when social mixing would once again become feasible. A number of community food hubs were set up in the area in response to the pandemic, many on the initiative of Local Authority Councillors. West Cheshire Foodbank does not control such hubs, but, having satisfied themselves as to the manner of operation, safeguarding procedures, insurance, etc., emergency food was provided from the donations to the Warehouse along with minor financial support.

Raising awareness

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. The work in this area is innovative and has been recognised as such by external agencies including Church Action on Poverty, the Trussell Trust and West Cheshire Poverty Truth Commission. The work in this area often combines the sharing of anonymised data and narratives of local people in crisis.

West Cheshire Foodbank works alongside local voucher partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty.

The foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (www.westcheshire.foodbank.org.uk), facebook page (search west cheshire foodbank) and twitter account (@westcheshirefb). A regular newsletter is available on-line and distributed by email.

The foodbank actively engages with local policy makers including members of parliament, local councillors, members of the multi-agency welfare reform group and researchers and representatives of Cheshire West and Chester Council.

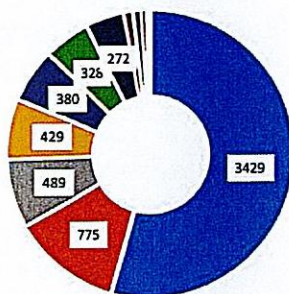
WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

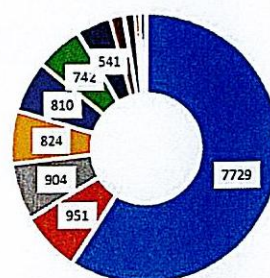
A graphical view of some selected statistics for 2021-2022

Number of Vouchers Fulfilled by Crisis type
Total 6298



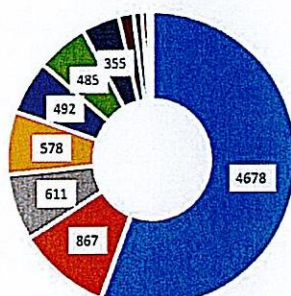
- Low Income
- Sickiness
- Benefit Delays
- Delayed Wages
- Homeless
- Other
- Domestic Violence
- Child Holiday Meals
- Debt
- Benefit Changes
- No recourse to public funds
- Refused STBA

Number of People by Crisis Type
Total 13065



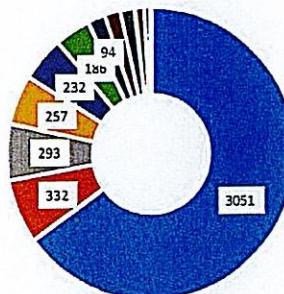
- Low Income
- Other
- Benefit Delays
- Child Holiday Meals
- Homeless
- Sickiness
- No recourse to public funds
- Delayed Wages
- Debt
- Benefit Changes
- Domestic Violence
- Refused STBA

Number of Adults by Crisis Type
Total 8378



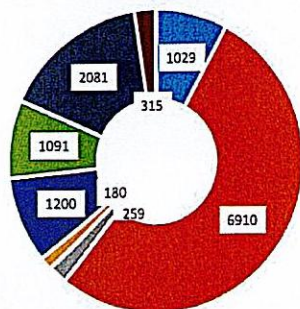
- Low Income
- Sickiness
- Benefit Delays
- Delayed Wages
- Homeless
- Other
- No recourse to public funds
- Child Holiday Meals
- Debt
- Benefit Changes
- Domestic Violence
- Refused STBA

No of Children by Crisis Type
Total 4687



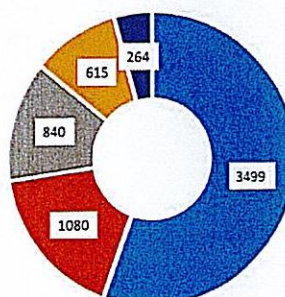
- Low Income
- Benefit Changes
- Domestic Violence
- Child Holiday Meals
- Other
- Sickiness
- Homeless
- Delayed Wages
- Debt
- Benefit Delays
- No recourse to public funds
- Refused STBA

Number of People Involved by Age Group
Total 13065



- Adults (17 - 24 yrs)
- Adults (unknown age)
- Children (5 - 11 yrs)
- Adults (25 - 64 yrs)
- Children (0 - 4 yrs)
- Children (unknown age)
- Adults (Over 65 yrs)
- Children (12 - 16 yrs)

Number of Vouchers Fulfilled by Family Size
Total 6298



- Single
- Single Parent
- Family
- Couple
- Other

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

During the year the charity generated total income of £273k, a decrease of £164k compared to £437k in 2021. Expenditure in the year totalled £169k, a decrease of £19k compared to £188k in 2021.

Overall this has resulted in total funds carried forward of £440k at 31 March 2022 (2021: £336k). Of this, £33k (2021: £53k) was restricted and £212k (2021: £216) was designated for particular purposes, leaving £196k for general purposes.

The board of trustees has examined the requirements for the reserves policy considering the severity and likelihood of the primary risks to the charity as part of its Risk Register. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

Plans for future periods

West Cheshire Foodbank has signed agreements with the Trussell Trust to become part of the Pathfinder Project for which the main objective is the phasing out nationally of the need for foodbanks. Progress was hindered by the restrictions of the pandemic, but towards the end of the financial year a Pathfinder Project Lead was appointed to start work in the West Cheshire Foodbank early in FY 2021-22.

Structure, governance and management

The charity is a CIO - foundation registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ian Oulton	
Diane Jenkins	
Nigel Paramor	(Appointed 13 July 2021)
Rev Dr Ron Reid	
Dr Holly White (On maternity leave from 30 June 2021)	(Resigned 30 November 2021)
Richard Whatmough	(Appointed 14 May 2021)
Amanda Peatfield	(Appointed 5 November 2021)
Rev Ceri Gardner	(Appointed 14 November 2021)
Mr Frank Shaw	(Resigned 31 May 2021)
Rev Jacequeline Bellfield	(Resigned 30 June 2021)

Trustees are appointed in accordance with the governing document of the charity.

None of the trustees has any beneficial interest in the company.

All trustees have defined areas of responsibility commensurate with their skills and experience. An appropriate Financial Control Policy is in place and is reviewed regularly by the trustees, as are policies on Data Protection; GDPR; Gifts and Hospitality, Bribery and anti-corruption; Handling Complaints; Health and Safety; Safeguarding; Violence; Harassment and bullying; Risk.

The trustees noted with pleasure the award of a BEM to a founder trustee, Rev Christine Jones, in the Queen's Birthday Honours.

Funds held as custodian trustee

West Cheshire Foodbank and/or its trustees did not hold funds as custodian trustee on behalf of others for the report period.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

Ian Oulton
Trustee

13 December 2022

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Michael Caputo FCA
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

Dated: 13 December 2022

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	2	186,759	73,634	12,509	272,902	319,756
Charitable activities	3	-	-	-	-	117,862
Investments	4	16	-	-	16	-
Total Income		<u>186,775</u>	<u>73,634</u>	<u>12,509</u>	<u>272,918</u>	<u>437,618</u>
Expenditure on:						
Charitable activities	5	<u>58,800</u>	<u>77,437</u>	<u>32,768</u>	<u>169,005</u>	<u>188,241</u>
Net income/(expenditure) for the year/ Net movement in funds		127,975	(3,803)	(20,259)	103,913	249,377
Fund balances at 1 April 2021		<u>67,347</u>	<u>216,115</u>	<u>53,103</u>	<u>336,565</u>	<u>87,188</u>
Fund balances at 31 March 2022		<u><u>195,322</u></u>	<u><u>212,312</u></u>	<u><u>32,844</u></u>	<u><u>440,478</u></u>	<u><u>336,565</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	278,756	-	41,000	319,756
Charitable activities	3	-	-	117,862	117,862
Total income		<u>278,756</u>	<u>-</u>	<u>158,862</u>	<u>437,618</u>
Expenditure on:					
Charitable activities	5	<u>60,208</u>	<u>3,470</u>	<u>124,563</u>	<u>188,241</u>
Gross transfers between funds		(203,989)	219,585	(15,596)	-
Net income/(expenditure) for the year/ Net movement in funds		<u>14,559</u>	<u>216,115</u>	<u>18,703</u>	<u>249,377</u>
Fund balances at 1 April 2020		<u>52,788</u>	<u>-</u>	<u>34,400</u>	<u>87,188</u>
Fund balances at 31 March 2021		<u><u>67,347</u></u>	<u><u>216,115</u></u>	<u><u>53,103</u></u>	<u><u>336,565</u></u>

WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		2,437		5,744
Current assets					
Debtors	10	5,944		8,135	
Cash at bank and in hand		433,357		323,886	
		439,301		332,021	
Creditors: amounts falling due within one year	11	(1,260)		(1,200)	
Net current assets			438,041		330,821
Total assets less current liabilities			440,478		336,565
Income funds					
Restricted funds	12		32,844		53,103
<u>Unrestricted funds</u>					
Designated funds	13	212,312		216,115	
General unrestricted funds		195,322		67,347	
			407,634		283,462
			440,478		336,565

The financial statements were approved by the Trustees on 13 December 2022

Ian Oulton

Trustee

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	at varying rates between 25% and 50% straight line
---------------------	--

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	186,759	73,634	12,509	272,902	278,756	41,000	319,756

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Provision of Foodbank Services 2021 £
Grant income - Big Lottery Fund Pilot	86,906
Grant income - local business support	12,000
Grant income - staff funding	18,956
	<u>117,862</u>

4 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	<u>16</u>	<u>-</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Provision of Foodbank Services 2022 £	Provision of Foodbank Services 2021 £	Pathfinder Strategic Planning 2021 £	Total 2021 £
Staff costs	23,114	57,132	3,470	60,602
Depreciation and impairment	3,757	3,999	-	3,999
Rent and water	14,917	14,007	-	14,007
Volunteer social events	1,644	-	-	-
Sub-contractor costs	-	10,719	-	10,719
Centre costs	2,299	3,701	-	3,701
Warehouse costs	2,475	2,384	-	2,384
Vehicle costs	3,372	6,053	-	6,053
Travel expenses	-	996	-	996
Donations to other charities	-	8,350	-	8,350
Big Lottery Pilot	77,437	51,484	-	51,484
Food, equipment and operating expenses	31,599	17,968	-	17,968
	<u>160,614</u>	<u>176,793</u>	<u>3,470</u>	<u>180,263</u>
Share of support costs (see note 6)	7,131	6,778	-	6,778
Share of governance costs (see note 6)	1,260	1,200	-	1,200
	<u>169,005</u>	<u>184,771</u>	<u>3,470</u>	<u>188,241</u>
Analysis by fund				
Unrestricted funds - general	58,800	60,208	-	60,208
Unrestricted funds - designated	77,437	-	3,470	3,470
Restricted funds	32,768	124,563	-	124,563
	<u>169,005</u>	<u>184,771</u>	<u>3,470</u>	<u>188,241</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Light and heat	2,195	-	2,195	2,216	2,216
Office, administration and phone	2,948	-	2,948	3,611	3,611
Communications and publicity	1,502	-	1,502	913	913
Miscellaneous	486	-	486	38	38
Independent exam fees	-	1,260	1,260	-	1,200
	<u>7,131</u>	<u>1,260</u>	<u>8,391</u>	<u>6,778</u>	<u>7,978</u>
Analysed between Charitable activities	<u>7,131</u>	<u>1,260</u>	<u>8,391</u>	<u>6,778</u>	<u>7,978</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>3</u>	<u>3</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>23,114</u>	<u>60,602</u>

There were no employees whose annual remuneration was more than £60,000.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2021	12,561
Additions	450
	<u>13,011</u>
At 31 March 2022	
Depreciation and impairment	
At 1 April 2021	6,817
Depreciation charged in the year	3,757
	<u>10,574</u>
Carrying amount	
At 31 March 2022	<u>2,437</u>
At 31 March 2021	<u>5,744</u>

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	5,944	8,135
	<u>5,944</u>	<u>8,135</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,260	1,200
	<u>1,260</u>	<u>1,200</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Transfers	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	£		Incoming resources £	Resources expended £	
Pathfinder reserve	11,200	-	-	(11,200)	-	-	-	-
Westminster foundation	6,363	-	(200)	-	6,163	-	-	6,163
COVID/Specific donations	16,500	53,000	(18,112)	(10,246)	41,142	12,509	(32,768)	20,883
Big lottery	337	86,906	(78,945)	(2,500)	5,798	-	-	5,798
Westminster staff grant	-	18,956	(18,956)	-	-	-	-	-
	<u>34,400</u>	<u>158,862</u>	<u>(116,213)</u>	<u>(23,946)</u>	<u>53,103</u>	<u>12,509</u>	<u>(32,768)</u>	<u>32,844</u>

Pathfinder Reserve

This fund has now been classified as a designated fund see note 13 for further details.

Westminster Foundation

A grant to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now agreed to a transfer of the grant to other Chester based activities.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Big Lottery

Represents the final year of a 3-year Big Lottery grant in conjunction with Feeding Britain, Citizens Advice Cheshire and Welcome Network (latter funded by Cheshire West and Cheshire Council) to develop foodbank sessions into 'Meeting Places' where underlying causes of foodbank referrals are addressed. A full evaluation report was undertaken by Chester University academics and is available upon request. Big Lottery have agreed that residual funds at the project end may be used for training needs of session volunteers – latter delayed until face-to-face training can be restarted.

Westminster Staff Grant

A specific grant to finance additional staffing and container hire costs as a result of the Pandemic.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Resources expended £	Transfers £	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
				Incoming resources £	Resources expended £	
Pathfinder reserve	(3,470)	219,585	216,115	73,634	(77,437)	212,312
	<u>(3,470)</u>	<u>219,585</u>	<u>216,115</u>	<u>73,634</u>	<u>(77,437)</u>	<u>212,312</u>

Pathfinder Reserve

WCFC is one of a small number of Foodbanks working with Trussell Trust to pilot ways of ending the need for foodbanks in the UK. WCFC Trustees have committed a substantial amount from reserves towards this project matched by an annual grant from TT (receivable in 2022) to fund the cost of a Pathfinder Project Lead and development staff.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Tangible assets

Current assets/(liabilities)

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
	2,437	-	-	2,437	5,744	-	-	5,744
	192,885	212,312	32,844	438,041	61,603	216,115	53,103	330,821
	195,322	212,312	32,844	440,478	67,347	216,115	53,103	336,565

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

WEST CHESHIRE FOODBANK

England & Wales - Charity number 1150934

Accounts

WEST CHESHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ian Oulton
Diane Jenkins
Nigel Paramor (Appointed 13 July 2021)
Rev Dr Ron Reid
Richard Whatmough (Appointed 14 May 2021)
Amanda Peatfield (Appointed 5 November 2021)
Rev Ceri Gardner (Appointed 14 November 2021)

Charity number

1150934

Principal address

Units 3 and 4
Stanney Mill Industrial Estate
Dutton Green
Chester
Cheshire
CH2 4SA

Independent examiner

McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

WEST CHESHIRE FOODBANK

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Notes to the financial statements	11 - 23

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of:

- (a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- (b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- (c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- (d) any other similar charitable purposes as the trustees shall determine from time to time.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on three key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies. Of necessity, operating under the restrictions imposed by the Covid-19 Pandemic, criteria for what constitutes crisis were somewhat relaxed.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises. Again, the restrictions imposed by the Covid-19 Pandemic meant that many partner agencies were either closed or their services were severely restricted. In particular, face-to-face support was withdrawn.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates specifically with partners and agencies involved in the umbrella association The Welcome Network in order to inform its fulfilment of its charitable objectives.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

The amended Charitable Objectives were accepted by the Charity Commission for England and Wales on 6th April 2017. The rationale for the change was to permit West Cheshire Foodbank to

(a) operate food distribution points nearby, but outside the rather tightly drawn area in the original objects

(b) share donated food with other Foodbanks and similar charities so that we and they can balance stocks and make use of excess donated supplies. Experience has shown that such powers are necessary, primarily to ensure that stock does not build up to excessive levels in the warehouse.

(c) formalise the ability to carry out the research work which has been done in the past (see our Annual reports) and which will be done in the future. West Cheshire Foodbank does not believe that the role of Foodbanks is simply to distribute food as a short-term palliative measure, but that the causes of food poverty must be eliminated to remove the need for foodbanks.

(d) be able to react quickly to the changing situation in England and Wales regarding Food Poverty.

This latter point meant that West Cheshire Foodbank was able to respond rapidly to the quickly changing environment during the Covid pandemic.

West Cheshire Foodbank is part of the Trussell Trust foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives.

West Cheshire Foodbank receives quality assurance visits from the Trussell Trust from time to time, although none have taken place in this reporting period.

West Cheshire Foodbank collates data from across its operation using the foodbank information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank has established an effective and extremely well supported foodbank. It has provided food to 13639 people in the financial year 2020-2021 and maintained positive working relationships with a wide range of partner agencies. The foodbank has a committed team of regular volunteers as well as three part-time members of staff. It has an organisational structure which includes a dedicated board of trustees and an operations group.

There are significant funds in the bank and finances are being managed well, although dependent on grant funding to a large extent. West Cheshire Foodbank has a good public image and this is reflected in the variety of individuals and organisations which support it by donating food and funds.

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors and other influential local persons.

West Cheshire Foodbank is actively working with a number of local agencies and charities through an umbrella coordinating project, the Welcome Network. The shared vision is for a network of hospitable, local Meeting Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

In pursuing this vision, the Welcome Network has cultivated links with a very wide range of community food projects and been able to network beyond West Cheshire Foodbank's operational area to cover the whole of Cheshire West and Chester. Through the Welcome Network, West Cheshire Foodbank works in association with the 'Feeding Britain' initiative. Learning is shared with other practitioners endeavouring to develop sustainable provisions for people living with food poverty.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled advice in West Cheshire Foodbank's own distribution sessions and other community contexts. West Cheshire Foodbank and Citizens Advice Cheshire West staff work closely together to develop new Meeting Places and to extend and refine the offer at our existing sites. West Cheshire Foodbank has enormously valued Citizens Advice Cheshire West's professional expertise in supporting those in need during the implementation of Universal Credit, and its ability to report on policy impact at a detail level.

Much of the activity of West Cheshire Foodbank was significantly curtailed due to the restrictions imposed by the Covid pandemic.

Emergency food provision

West Cheshire Foodbank provided three days of emergency food supplies to 13639 people (9603 in FY19/20) in the report year. 5441 (3495 in FY 19/20) of those confirmed to be in crisis by referral agencies were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were Low Income (58%); Homeless (12%); Debt (8%).

Relationships with referral agencies work very well. The foodbank contacts the agencies regularly to discuss any issues and to further develop relationships.

Over 100 volunteers work for the foodbank with new volunteers joining the foodbank on a regular basis. Volunteer turnover is low; many current volunteers have been with foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the foodbank could not operate. Some volunteers were unable to work during the reporting period because of restrictions imposed by the response to the pandemic. The foodbank wishes to thank them for their perseverance.

Community donations have been very generous, allowing the foodbank to meet the demand placed on it for emergency food supplies. In total the foodbank distributed 161,517 kg of food (100,898 kg in FY 2019/20) to local people in crisis during the report period.

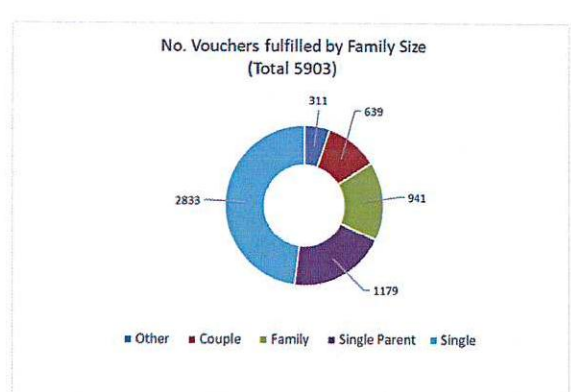
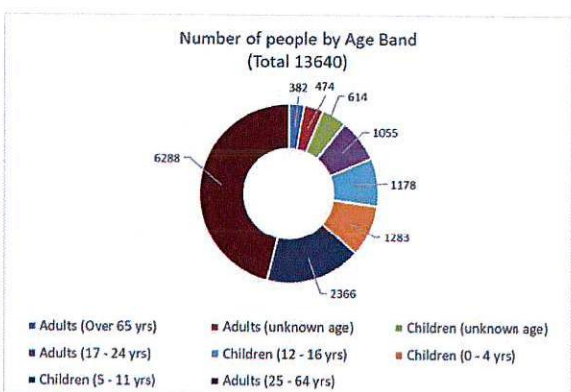
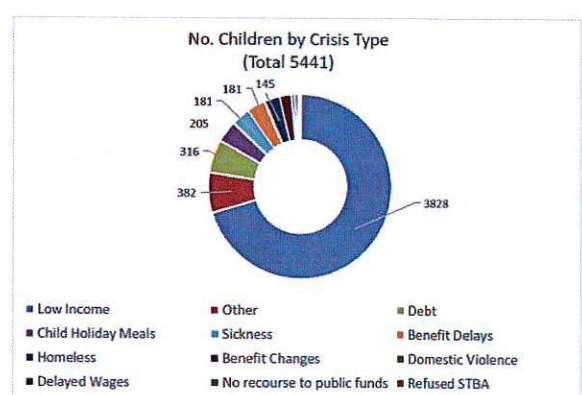
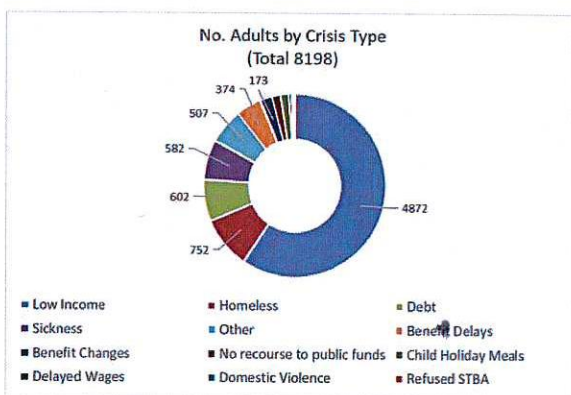
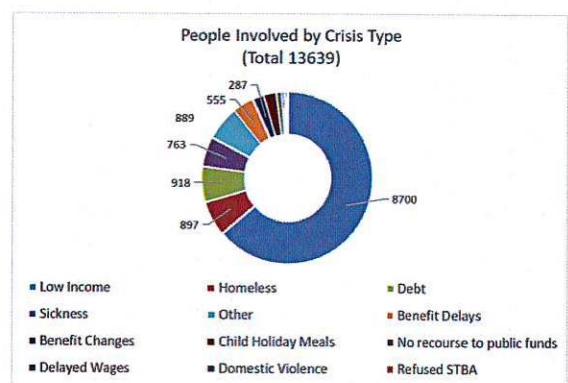
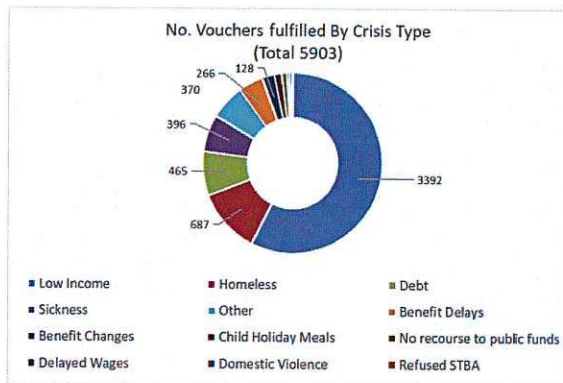
The West Cheshire Foodbank Development Plan aims to develop distribution centres to provide more holistic support for those experiencing food poverty. This will lead to the eventual closure of stand-alone emergency food distribution centres. The plan was, perforce, largely deferred to when social mixing would once again become feasible.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

A Statistical Picture of the Financial Year



WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Signposting

Signposting of those in need to other services was maintained as best as possible by telephone.

Response to the Covid Pandemic

West Cheshire Foodbank had rapidly to restructure its mode of operation during the pandemic. For a while, Trustees were meeting virtually weekly to ensure that operations could meet the demand for emergency food. Distribution points switched to delivery only and referrals became electronic only mainly through a small number of telephone contact numbers. There was a major community response, often led by local Councillors to set up local delivery hubs to receive supplies of food from the warehouse (often supplemented locally) and make up and deliver parcels to the increasing number of people who needed them.

Extra space was set up in two hired shipping containers beside the warehouse. In all centres and the warehouse, Covid-secure systems and procedures were implemented.

Substantial financial support in the form of unsolicited grants and donations was received from local companies to ensure that operations could continue. Bulk donations of food from companies were also received, some via schemes organised nationally by the Trussell Trust and others were negotiated locally.

The trustees are extremely grateful to all those who helped in any way in these difficult times – employees, volunteers and those who made donations of food or money.

Raising awareness

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. The work in this area is innovative and has been recognised as such by external agencies including Church Action on Poverty, the Trussell Trust and West Cheshire Poverty Truth Commission. The work in this area often combines the sharing of anonymised data with the narratives of local people in crisis.

West Cheshire Foodbank worked alongside local voucher partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty.

The foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (www.westcheshire.foodbank.org.uk), facebook page (search west cheshire foodbank) and twitter account (@westcheshirefb). A regular newsletter is available on-line and distributed by email.

The foodbank actively engages with local policy makers including members of parliament; local councillors, members of the multi-agency welfare reform group and researchers and cross-party representatives from Cheshire West and Chester Council in the West Cheshire Poverty Truth Commission.

Financial review

During the year the charity generated total income of £437.6k, and increase of £313k compared to £124.6k in 2020. This was largely due to income from COVID donations and grants. Expenditure in the year totalled £188.2k, an increase of £81.2k compared to £107.6k in 2020.

Overall this has resulted in total funds carried forward of £336.5k at 31 March 2021 (2020: £87.2k), of this £53.1k (2020: £34.4k) was restricted and £216.1k (2020: £nil) was designated.

The board of trustees has examined the requirements for the reserves policy considering the severity and likelihood of the primary risks to the charity. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

Plans for future periods

West Cheshire Foodbank has signed agreements with the Trussell Trust to become part of the Pathfinder Project for which the main objective is the phasing out nationally of the need for foodbanks. Progress was hindered by the restrictions of the pandemic, but towards the end of the financial year a Pathfinder Project Lead was appointed to start work in the West Cheshire Foodbank early in FY 2021-22.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is a CIO - foundation registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ian Oulton	
Diane Jenkins	
Nigel Paramor	(Appointed 13 July 2021)
Rev Dr Ron Reid	
Dr Holly White (On maternity leave from 30 June 2021)	(Resigned 30 November 2021)
Richard Whatmough	(Appointed 14 May 2021)
Amanda Peatfield	(Appointed 5 November 2021)
Rev Ceri Gardner	(Appointed 14 November 2021)
Mr Andrew Herbert	(Resigned 30 September 2020)
Mr Frank Shaw	(Resigned 31 May 2021)
Rev Jacequeline Bellfield	(Resigned 30 June 2021)
Dr Christine Jones	(Resigned 30 September 2020)

Trustees are appointed in accordance with the governing document of the charity.

None of the trustees has any beneficial interest in the company.

All Trustees have defined areas of responsibility commensurate with their skills and experience.

An appropriate financial control policy is in place and is reviewed regularly by the trustees.

Funds held as custodian trustee

West Cheshire Foodbank and/or its trustees did not hold funds as custodian trustee on behalf of others for the report period.

The trustees' report was approved by the Board of Trustees.



Ian Oulton
Trustee

18 January 2022

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Michael Caputo FCA
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

Dated: 18 January 2022

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	2	278,756	-	41,000	319,756	72,579
Charitable activities	3	-	-	117,862	117,862	52,009
Total income		<u>278,756</u>	<u>-</u>	<u>158,862</u>	<u>437,618</u>	<u>124,588</u>
Expenditure on:						
Charitable activities	4	<u>60,208</u>	<u>3,470</u>	<u>124,563</u>	<u>188,241</u>	<u>107,039</u>
Net incoming resources before transfers		218,548	(3,470)	34,299	249,377	17,549
Gross transfers between funds		(203,989)	219,585	(15,596)	-	-
Net income for the year/ Net movement in funds		<u>14,559</u>	<u>216,115</u>	<u>18,703</u>	<u>249,377</u>	<u>17,549</u>
Fund balances at 1 April 2020		<u>52,788</u>	<u>-</u>	<u>34,400</u>	<u>87,188</u>	<u>69,639</u>
Fund balances at 31 March 2021		<u><u>67,347</u></u>	<u><u>216,115</u></u>	<u><u>53,103</u></u>	<u><u>336,565</u></u>	<u><u>87,188</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	2	56,079	16,500	72,579
Charitable activities	3	-	52,009	52,009
Total income		<u>56,079</u>	<u>68,509</u>	<u>124,588</u>
<u>Expenditure on:</u>				
Charitable activities	4	<u>45,252</u>	<u>61,787</u>	<u>107,039</u>
Net incoming resources before transfers		<u>10,827</u>	<u>6,722</u>	<u>17,549</u>
Gross transfers between funds		<u>9,114</u>	<u>(9,114)</u>	<u>-</u>
Net income for the year/ Net movement in funds		<u>19,941</u>	<u>(2,392)</u>	<u>17,549</u>
Fund balances at 1 April 2019		<u>32,847</u>	<u>36,792</u>	<u>69,639</u>
Fund balances at 31 March 2020		<u><u>52,788</u></u>	<u><u>34,400</u></u>	<u><u>87,188</u></u>

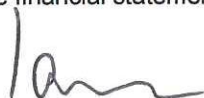
WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		5,744		6,107
Current assets					
Debtors	9	8,135		-	
Cash at bank and in hand		323,886		81,081	
		<u>332,021</u>		<u>81,081</u>	
Creditors: amounts falling due within one year	10	<u>(1,200)</u>		<u>-</u>	
Net current assets			330,821		81,081
Total assets less current liabilities			<u>336,565</u>		<u>87,188</u>
Income funds					
Restricted funds	11		53,103		34,400
<u>Unrestricted funds</u>					
Designated funds	12	216,115		-	
General unrestricted funds		<u>67,347</u>		<u>52,788</u>	
			283,462		52,788
			<u>336,565</u>		<u>87,188</u>

The financial statements were approved by the Trustees on 18 January 2022



Ian Oulton
Trustee

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 March 2021 are the first financial statements of West Cheshire Foodbank prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2019. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 15.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	at varying rates between 25% and 50% straight line
---------------------	--

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	278,756	41,000	319,756	56,079	16,500	72,579

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Provision of Foodbank Services 2021 £	Provision of Foodbank Services 2020 £
Grant income - Big Lottery Fund Pilot	86,906	42,009
Grant income - local business support	12,000	10,000
Grant income - staff funding	18,956	-
	<u>117,862</u>	<u>52,009</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Provision of Foodbank Services 2021 £	Pathfinder Strategic Planning 2021 £	Total Provision of 2021 £	Provision of Foodbank Services 2020 £
Staff costs	57,132	3,470	60,602	17,513
Depreciation and impairment	3,999	-	3,999	2,687
Rent and water	14,007	-	14,007	8,394
Volunteer social events	-	-	-	250
Sub-contractor costs	10,719	-	10,719	-
Centre costs	3,701	-	3,701	6,002
Warehouse costs	2,384	-	2,384	1,132
Vehicle costs	6,053	-	6,053	4,529
Travel expenses	996	-	996	253
Donations to other charities	8,350	-	8,350	-
Big Lottery Pilot	51,484	-	51,484	55,214
Food, equipment and operating expenses	17,968	-	17,968	6,573
	176,793	3,470	180,263	102,547
Share of support costs (see note 5)	6,778	-	6,778	4,492
Share of governance costs (see note 5)	1,200	-	1,200	-
	184,771	3,470	188,241	107,039
Analysis by fund				
Unrestricted funds - general	60,208	-	60,208	45,252
Unrestricted funds - designated	-	3,470	3,470	-
Restricted funds	124,563	-	124,563	61,787
	184,771	3,470	188,241	107,039

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Light and heat	2,216	-	2,216	985	-	985
Office, administration and phone	3,611	-	3,611	2,365	-	2,365
Communications and publicity	913	-	913	1,142	-	1,142
Miscellaneous	38	-	38	-	-	-
Independent exam fees	-	1,200	1,200	-	-	-
	<u>6,778</u>	<u>1,200</u>	<u>7,978</u>	<u>4,492</u>	<u>-</u>	<u>4,492</u>
Analysed between Charitable activities	<u>6,778</u>	<u>1,200</u>	<u>7,978</u>	<u>4,492</u>	<u>-</u>	<u>4,492</u>

Governance costs includes payments to the independent examiners of £1,200 (2020: £nil) for independent exam fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>3</u>	<u>2</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>60,602</u>	<u>17,513</u>

There were no employees whose annual remuneration was more than £60,000.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Tangible fixed assets	Plant and equipment £	
Cost		
At 1 April 2020	8,925	
Additions	3,636	
At 31 March 2021	12,561	
Depreciation and impairment		
At 1 April 2020	2,818	
Depreciation charged in the year	3,999	
At 31 March 2021	6,817	
Carrying amount		
At 31 March 2021	5,744	
At 31 March 2020	6,107	
9 Debtors	2021	2020
Amounts falling due within one year:	£	£
Other debtors	8,135	-
10 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	1,200	-

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Pathfinder reserve	11,200	-	-	-	11,200	-	-	(11,200)	-	-
Westminster foundation	730	10,000	(4,367)	-	6,363	-	(200)	-	-	6,163
COVID/Specific donations	-	16,500	-	-	16,500	53,000	(18,112)	(10,246)	(10,246)	41,142
Big lottery	16,062	42,009	(55,214)	(2,520)	337	86,906	(78,945)	(2,500)	(2,500)	5,798
Westminster staff grant	-	-	-	-	-	18,956	(18,956)	-	-	-
Restructure fund	2,206	-	(2,206)	-	-	-	-	-	-	-
CAPEX fund	6,594	-	-	(6,594)	-	-	-	-	-	-
	36,792	68,509	(61,787)	(9,114)	34,400	158,862	(116,213)	(23,946)	53,103	

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Restricted funds

(Continued)

Pathfinder Reserve

This fund has now been classified as a designated fund see note 12 for further details.

Westminster Foundation

A grant to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now (12/21) agreed to a transfer of the grant to other Chester based activities.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Big Lottery

Represents the final year of a 3-year Big Lottery grant in conjunction with Feeding Britain, Citizens Advice Cheshire and Welcome Network (latter funded by Cheshire West and Cheshire Council) to develop foodbank sessions into 'Meeting Places' where underlying causes of foodbank referrals are addressed. A full evaluation report was undertaken by Chester University academics and is available upon request. Big Lottery have agreed that residual funds at the project end may be used for training needs of session volunteers – latter delayed until face-to-face training can be restarted.

Westminster Staff Grant

A specific grant to finance additional staffing and container hire costs as a result of the Pandemic.

Restructure Fund

A precursor to the Pathfinder fund.

CAPEX Fund

Funds received for the specific purpose to be spent on the purchase of a van for the foodbank.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Incoming resources	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Pathfinder reserve	-	-	(3,470)	219,585	216,115
	-	-	(3,470)	219,585	216,115

Pathfinder Reserve

WCFFB is one of a small number of Foodbanks working with Trussell Trust to pilot ways of ending the need for foodbanks in the UK. WCFFB Trustees have committed a substantial amount from reserves towards this project matched by an annual grant from TT (receivable in 2020 and 2021) to fund the cost of a Pathfinder Project Lead and development staff.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

Tangible assets

Current assets/(liabilities)

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	5,744	-	-	5,744	6,107	-	6,107
	61,603	216,115	53,103	330,821	46,681	34,400	81,081
	67,347	216,115	53,103	336,565	52,788	34,400	87,188

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

15 Reconciliations on adoption of FRS 102

Reconciliation of fund balances

Notes	At 1 April 2019			At 31 March 2020		
	Previous UK GAAP £	Effect of transition £	FRS 102 £	Previous UK GAAP £	Effect of transition £	FRS 102 £
Fixed assets						
Tangible assets	-	261	261	5,846	261	6,107
Current assets						
Bank and cash	69,378	-	69,378	81,081	-	81,081
Total assets less current liabilities	69,378	261	69,639	86,927	261	87,188
Net assets	69,378	261	69,639	86,927	261	87,188
Income funds						
Restricted funds	36,792	-	36,792	34,400	-	34,400
Unrestricted funds	32,586	261	32,847	46,681	6,107	52,788
Total funds	69,378	261	69,639	81,081	6,107	87,188

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(Continued)

Notes to reconciliations on adoption of FRS 102

- 23 -