

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

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TRUSTEES REPORT

FOR THE YEAR ENDED 31st MARCH 2024

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.

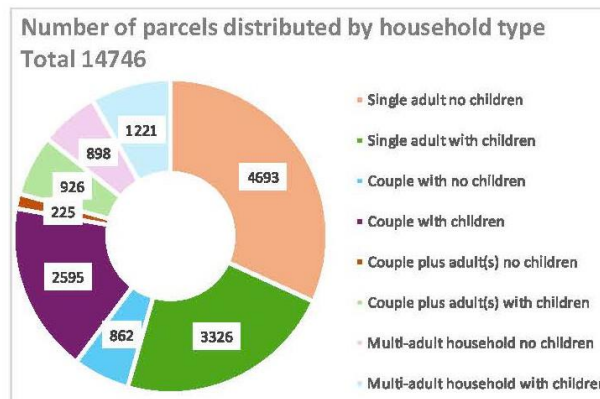
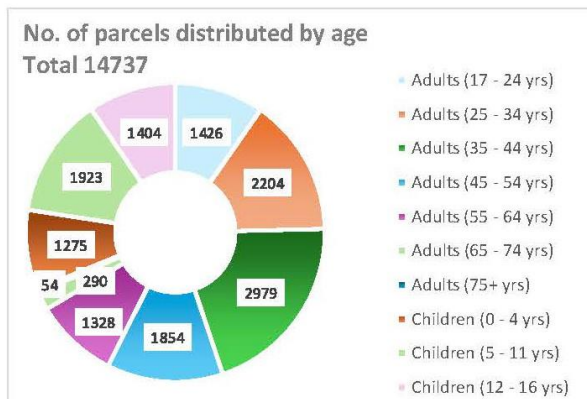
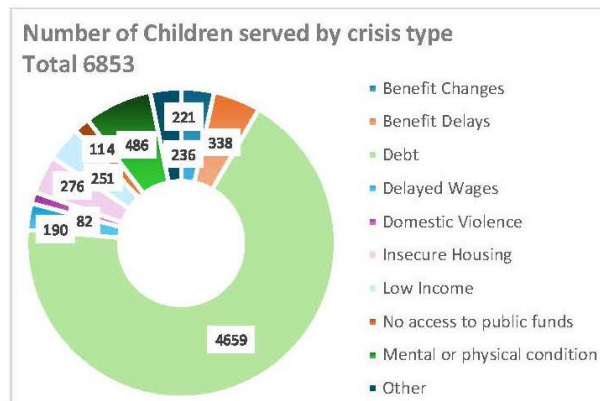
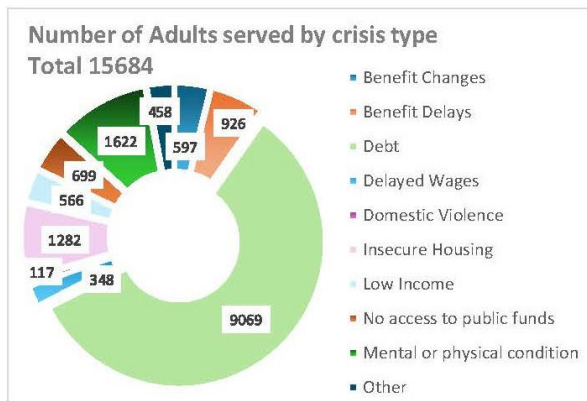
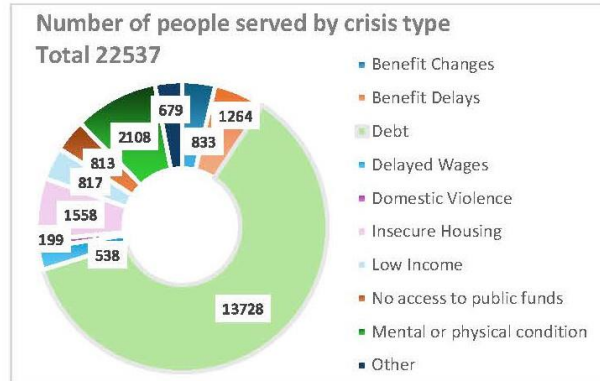
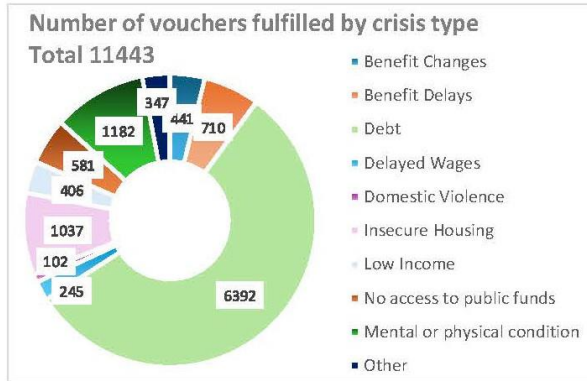
Financial review

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

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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

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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.