

# MID CHESHIRE FOODBANK LTD

England & Wales - Charity number 1151705

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08372107](#)

**Registered** 2013-04-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 29  
Meridian House  
Road One  
Winsford Industrial Estate  
Winsford  
Cheshire

**Phone** 01606590992

**Email** [info@midcheshire.foodbank.org.uk](mailto:info@midcheshire.foodbank.org.uk)

**Website** [www.midcheshire.foodbank.org.uk](http://www.midcheshire.foodbank.org.uk)

## Activities

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**Objects:** TO RELIEVE PERSONS IN ENGLAND AND WALES AND PRIMARILY IN MID CHESHIRE AND ITS SURROUNDING AREAS WHO ARE IN CONDITIONS OF NEED OR DISTRESS IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT.

**Activities:** Mid Cheshire Foodbank provides 5 days of food to local people in crisis referred to us by local and national referrers.

## Classification

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- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Cheshire East
- Cheshire West & Chester

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£366,251	£355,220	-	-
2024-03-31	£320,767	£303,805	-	-
2023-03-31	£369,750	£346,224	-	-
2022-03-31	£302,155	£312,380	-	-
2021-03-31	£444,324	£266,305	-	-

## Trustees

Name	Role	Appointed
<b>Anthony George Taylor</b>	Chair	2022-06-13
Joanna Helen Lenderyou		2020-07-20
Joyce Ann Rafferty		2014-10-20
Katherine Sarah Downing		2025-07-14
Paul Neil Phipps		2023-07-10
William Roland Evans		2023-07-10

**MID CHESHIRE FOODBANK LTD**

England & Wales - Charity number 1151705

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# Accounts

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Charity Number 1151705

Company Number 08372107



Mid Cheshire Foodbank Limited  
Annual Report & Financial statements  
for the year ended 31 March 2025

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

Reference and administration information

**Charity number:** 1151705  
**Company number:** 08372107  
**Registered office and operational address:** Unit 29 Meridian House  
Road One Winsford Industrial Estate  
Winsford  
Cheshire  
CW7 3QG

**Trustees:**

Trustees who served during the year and up to the date of this report were as follows:

Anthony Taylor	Chair
Jo Lenderyou	Treasurer
Jo Rafferty	
Paul Phipps	
Will Evans	
Lucy Goldsmith	Resigned 11 November 2024

**Key management personnel:**

The trustees consider themselves to be key management personnel given the size of the charity.

**Independent Examiner:**

Adrian Phillips FCA  
Arlo Accountancy Ltd  
107 Valley Road, Stockport  
SK4 2DB

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

### **Purpose and aims**

Mid Cheshire Foodbank (MCFB) exists to provide relief to individuals and families in crisis in Mid Cheshire and surrounding areas, through the provision of a sustainable foodbank and associated activities.

The foodbank gives out 5 days of emergency food supplies for those in crisis as identified by our referral agencies. The foodbank has continued to offer toiletries and household cleaning products to those who are in need of urgent help. Repeat parcels can be provided whilst individuals are being helped by the relevant agency. With each parcel a token is given out which allows the recipient to shop at the local community grocery. The foodbank covers these costs.

The trustees review the aims and objectives of the Charity each year. This report looks at what the charity has achieved and the outcome of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and performance**

The charity's activities focus on the provision of emergency food for those in need and are undertaken to further our charitable purposes for the public benefit.

Our donations of food and money come from 5 main sources:

- Permanent collection points in local supermarkets
- Regular monthly and annual collections in 3 major supermarkets
- Harvest festival and Christmas collections from churches and schools
- Regular and one-off donations from individuals, schools, churches, local businesses and supermarkets
- Monetary donations from individuals, churches and other organisations

Food is collected or delivered to our warehouse where it is sorted, stored and packed ready for distribution. Food is then delivered to our 10 distribution centres and given out during prebooked sessions where other support is often available. Signposting information is now also available via a QR code. Additional support is provided during the year with £5 per person supermarket vouchers given out periodically and at Christmas

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

over 500 bags of treats were given out to those referred to the foodbank and people on the edge of crisis who were nominated by schools, children's services and local hostels.

The foodbank continues to be run entirely by dedicated volunteers.

<b>Annual Statistics</b>	<b>2024/25</b>	<b>2023/24</b>
Number of parcels provided for children	2,162	2,858
Number of parcels provided for adults	3,801	4,358
Total number of food parcels	5,963	7,226
Total tonnes of food distributed to local people	125	120
Total tonnes of food purchased	19.5	21.5
Number of referral agencies	148	151
Number of volunteers	175	184

### **Beneficiaries of our service**

MCFB mainly operates within Cheshire West and Chester (CWAC) who in January 2025 published their State of the Borough Report/Dashboard.

This included a number of facts relevant to MCFB and the beneficiaries of our service:

- Local employment rates have increased from 68.9% in 22/23, to 82.6%
- 20% of local households have an income of less than £22,700 - higher than the national average
- 26,731 local people live in neighbourhoods ranked as the most deprived 10% in England
- 10,796 children, 17.3%, live in low-income families (up from 9,252 in 22/23)
- The percentage of pupils eligible for free school meals continues to increase reaching 19.8% in 2024

The biggest reasons for referrals to MCFB were the rising costs of essentials and no recourse to public funds. Our services are available to support these people.

- The highest levels of deprivation within the Borough are concentrated in urban areas, including in the wards of Wharton, Over and Verdin, Dene, Gravel and Swanlow (in Winsford) and Leftwich, Witton, Rudheath and Winnington (in Northwich)

MCFB has Food Distribution Centres across these areas helping people more easily access food parcels.

Acorn – a consumer classified tool based on post codes classified 25% of postcodes in CWAC as “Stretched Society” or “Low Income Living”. We continue to provide services in an area showing significant deprivation, which is why some of the population need and benefit from our services.

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

Despite all these issues listed above CWAC stated that visits to foodbanks across the Borough have fallen from a high of 26,012 in 22/23 to 23,126 in 23/24. We provided food to about 31% of these residents with 2,858 provided to children

The trustees have reviewed the above information which confirms we are providing services in areas of significant need and therefore benefitting members of those communities.

## **Financial Review**

The Accounts for the year ending 31st March 2025 show an increase in both income and expenditure compared with the prior year. Demand for our services has fallen and is now back at pre covid levels. The average price per kg of donated stock increased during the year. The reserves policy has again been reviewed and updated.

Donated stock is included in both income and expenditure. Stock donations have increased by 7,055kg and the value per kg has increased to £2.77 (2024 £2.37). Donated stock in the year has been valued at £256,635 (2024 £202,854)

Income of £366,251 (2024 £320,767) includes donated stock plus:

- £15,000 (2024 £15,000) of restricted grants from the Trussell for specific projects
- £15,067 (2024 £22,298) of donations from local companies, charities and churches
- £42,973 (2024 £49,851) from individuals which included fund raising events and standing order donations
- Our gift aid claimed in the year decreased slightly as individual donations were also lower
- Lower instore supermarket donations resulted in a decrease in supermarket top up payments

Expenditure of £355,220 (2024 £303,805) includes donated stock with other expenditure being:

- £40,733 (2024 £48,789) of stock purchases which decreased as the Foodbank saw a small fall in demand in the year.
- £57,852 (2024 £54,861) of other expenditure has increased and includes additional rent costs with the first full year in the larger warehouse

## **Reserves policy**

The trustees believe that the current free reserves of £288,504 (2024 £277,473) are appropriate.

Excluding stock that was donated the expenditure for the year was £98,585 (2024 £100,951). Warehouse rent increases during the next financial year in accordance with the contract and the final grant payment towards these costs has now been received. The older van will need replacing.

Having been run entirely by volunteers the trustees consider that it is appropriate to employ a project manager but a fall in demand for our services has resulted in postponing the recruitment process. If demand changes or strategic volunteers step away recruitment will be essential to continue to operate.

The trustees continue to review the reserves position and to decide whether it is appropriate to apply for any grants.

## **Plans for the future**

The trustees plan to continue running the MCFB on existing lines, namely providing food for those in crisis. They will also continue to work with other organisations providing wrap around services for the people we help to try to ensure that where possible individuals no longer need our services.

MCFB continues to review its operations and make appropriate changes. Where demand has reduced the operating times of distribution centres has been amended accordingly after discussion with volunteers.

Currently MCFB is staffed solely by volunteers. The trustees are very grateful to all those individuals. A decision to recruit a paid project manager is actively reviewed on a quarterly basis by the trustees.

## **Structure, governance and management**

Mid Cheshire Foodbank Ltd is a charitable company limited by guarantee, incorporated on 23 January 2013 and registered as a charity on 19 April 2013. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company, and is governed under its Articles of Association. The directors of the charity are also charity trustees for the purposes of charity law and under the company's articles.

Trustees are there as individuals in their own right and not representing any organisation, they are recruited with the aim of achieving a broad range of specialist knowledge, skills and experience to provide governance and legal responsibility for the organisation.

There is a body of members who appoint trustees at the Annual General Meeting and hold them to account. The members are representative of organisations who work with the foodbank or they represent various organisations supportive of MCFB aims. The trustees are also members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed from the charity during the year.

Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting, one third of trustees, or, if their number is not divisible by three, the number nearest one-third shall retire from office. A trustee shall be eligible for re-election.

The board of trustees has the power, at any time, to appoint any person to be a trustee. Any trustee so appointed shall hold office until the next Annual General Meeting, and shall then be eligible for election.

MCFB has a comprehensive set of policies and procedures which the trustees review and update annually. The Charity Commission's internal financial controls checklist is completed each year.

## **Related parties and relationships with other organisations**

There were no related party transactions.

The charity is a member of the Trussell network of foodbanks, working to tackle food poverty and hunger in communities across the UK.

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

The charity works closely with other organisations and agencies active in the community to identify and support people in need.

The majority of food parcels continue to be issued by just 10 referrers.

**Remuneration policy for key management personnel**

MCFB is run solely by volunteers. There are no paid employees.

**Risk management**

Risk assessments are undertaken on a regular basis and corrective actions taken when required.

**Funds held as custodian trustee on behalf of others**

No funds were held by the charity as a custodian trustee during the reporting period.

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2025

**Statement of responsibilities of the trustees**

The trustees (who are also directors of Mid Cheshire Foodbank Ltd for the purposes of company law) are responsible for preparing the trustee' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 14 July 2025 and signed on their behalf by



Anthony Taylor

Chair

# Mid Cheshire Foodbank Ltd

## Independent Examiners report for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 9 to 21.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

*Adrian Phillips*

Adrian Phillips FCA  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

29 / 07 / 2025

Mid Cheshire Foodbank Ltd

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<b>Income from:</b>							
Donations and legacies	3	340,281	15,000	355,281	300,789	15,000	315,789
Investments	4	10,970	-	10,970	4,978	-	4,978
<b>Total income</b>		<b>351,251</b>	<b>15,000</b>	<b>366,251</b>	<b>305,767</b>	<b>15,000</b>	<b>320,767</b>
<b>Expenditure on:</b>							
Charitable activities	5	340,220	15,000	355,220	297,850	5,955	303,805
<b>Total expenditure</b>		<b>340,220</b>	<b>15,000</b>	<b>355,220</b>	<b>297,850</b>	<b>5,955</b>	<b>303,805</b>
<b>Net income/(expenditure) for the year</b>	6	<b>11,031</b>	<b>-</b>	<b>11,031</b>	<b>7,917</b>	<b>9,045</b>	<b>16,962</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>11,031</b>	<b>-</b>	<b>11,031</b>	<b>7,917</b>	<b>9,045</b>	<b>16,962</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		277,473	11,250	288,723	269,556	2,205	271,761
<b>Total funds carried forward</b>		<b>288,504</b>	<b>11,250</b>	<b>299,754</b>	<b>277,473</b>	<b>11,250</b>	<b>288,723</b>

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

All income and expenditure derive from continuing activities.

Mid Cheshire Foodbank Ltd  
Company number 8372107

Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	11	15,812	24,432
<b>Total fixed assets</b>		<b>15,812</b>	<b>24,432</b>
<b>Current assets</b>			
Debtors	12	15,056	10,268
Cash at bank and in hand	13	274,024	264,967
<b>Total current assets</b>		<b>289,080</b>	<b>275,235</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(5,138)	(10,944)
<b>Net current assets</b>		<b>283,942</b>	<b>264,291</b>
<b>Total assets less current liabilities</b>		<b>299,754</b>	<b>288,723</b>
<b>Net assets</b>		<b>299,754</b>	<b>288,723</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	11,250	11,250
Unrestricted income funds	16	288,504	277,473
<b>Total charity funds</b>		<b>299,754</b>	<b>288,723</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 21 form part of these accounts.

Approved by the trustees on 14 July 2025 and signed on their behalf by:



Anthony Taylor (Chair)



Jo Lenderyou (Treasurer)

## 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Cheshire Foodbank Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### b Judgments and estimates

There are no key judgments made by the trustees in respect of the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2025 (continued)

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running a foodbank and providing services to beneficiaries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £500 or more and with a life greater than two years are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles - 25% straight line

Office fixtures and computer equipment - 25% straight line

**k Stock**

In accordance with the SORP, donated items for distribution are recognised in the accounts only when distributed from the warehouse. Thus when the value of stock distributed is calculated as expenditure, an equal amount is stated as income from donations. In the current year the value per kg for stock was £2.77. The stock in the warehouse at 31st March 2025 is not required to be recorded in the balance sheet, but, to give a clearer picture of the charity it is noted here that the value of the stock held in the warehouse at 31st March 2025 was £33,984 (2024: £28,434). A full stock count was last performed in March 2025.

**l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2025 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations - Organisations	15,067	-	15,067	22,298	-	22,298
Donations - Individuals	42,973	-	42,973	49,851	-	49,851
Top-up donations from stores	3,993	-	3,993	5,006	-	5,006
Donated Stock items	256,635	-	256,635	202,854	-	202,854
Grants	15,500	15,000	30,500	14,500	15,000	29,500
Gift Aid	6,113	-	6,113	6,280	-	6,280

**Total**

	340,281	15,000	355,281	300,789	15,000	315,789
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**4 Investment income**

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income from bank deposits	10,970	-	10,970	4,978	-	4,978
	10,970	-	10,970	4,978	-	4,978

**5 Analysis of expenditure on charitable activities**

	2025 £	2024 £
Donated stock items	256,635	202,854
Purchased stock	40,733	48,789
Warehouse rent	29,698	19,777
Warehouse operational costs	8,453	9,812
Vehicle running costs	5,739	7,259
Insurance	875	611
Depreciation	8,620	6,202
Governance costs	1,119	1,098
Administration costs	3,348	7,897
Project expenditure	-	2,205
Profit on disposal of assets	-	(2,699)
	<u>355,220</u>	<u>303,805</u>
Restricted expenditure	15,000	5,955
Unrestricted expenditure	340,220	297,850
	<u>355,220</u>	<u>303,805</u>

**6 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	8,620	6,203
Operating lease rentals:		
Property	26,400	6,600
Independent examiner's fee	1,080	1,020
	<u>36,100</u>	<u>13,823</u>

**7 Staff costs**

The charity does not have any employees

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2024: £nil).

**8 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration. One trustee (2024: 1) was reimbursed expenses of £30 during the year (2024: £57).

Aggregate donations from related parties were £nil (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

**9 Government grants**

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Cheshire West & Chester Council	14,500	14,500
	<hr/>	<hr/>
	14,500	14,500
	<hr/> <hr/>	<hr/> <hr/>

**10 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

**11 Fixed assets: tangible assets**

	Motor Vehicles £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2024	34,999	1,555	36,554
Additions	-	-	-
Disposals	(12,000)	(1,555)	(13,555)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	22,999	-	22,999
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2024	10,687	1,435	12,122
Charge for the year	8,500	120	8,620
Disposals	(12,000)	(1,555)	(13,555)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	7,187	-	7,187
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2025	15,812	-	15,812
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2024</i>	<i>24,312</i>	<i>120</i>	<i>24,432</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12 Debtors**

	2025 £	2024 £
Other debtors	11,965	6,889
Prepayments and accrued income	3,091	3,379
	<hr/>	<hr/>
	15,056	10,268
	<hr/> <hr/>	<hr/> <hr/>

**13 Cash at bank and in hand**

	2025 £	2024 £
Short term deposits	220,000	171,145
Cash at bank and on hand	54,024	93,822
	<hr/>	<hr/>
	274,024	264,967
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2025 (continued)

**14 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors and accruals	5,138	10,944
	<u>5,138</u>	<u>10,944</u>
	<u><u>5,138</u></u>	<u><u>10,944</u></u>

**15 Analysis of movements in restricted funds**

	<i>Balance at 1 April 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2025 £</i>
Trussell Trust - Strategic Facilities	11,250	15,000	(15,000)	-	11,250
	<u>11,250</u>	<u>15,000</u>	<u>(15,000)</u>	<u>-</u>	<u>11,250</u>
<i>Total</i>	<u><u>11,250</u></u>	<u><u>15,000</u></u>	<u><u>(15,000)</u></u>	<u><u>-</u></u>	<u><u>11,250</u></u>

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
Trussell Trust - Financial Inclusion	2,205		(2,205)	-	-
Trussell Trust - Strategic Facilities	-	15,000	(3,750)	-	11,250
	<u>2,205</u>	<u>15,000</u>	<u>(5,955)</u>	<u>-</u>	<u>11,250</u>
<i>Total</i>	<u><u>2,205</u></u>	<u><u>15,000</u></u>	<u><u>(5,955)</u></u>	<u><u>-</u></u>	<u><u>11,250</u></u>

Notes to the accounts for the year ended 31 March 2025 (continued)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
Trussell Trust - Financial Inclusion	A project with Citizen's Advice to help move users away from foodbanks, cookery courses and worrying about money support leaflets
Trussell Trust - Strategic Facilities	To fund additional costs of moving to a new warehouse.

**16 Analysis of movement in unrestricted funds**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	277,473	351,251	(340,220)		288,504
	<u>277,473</u>	<u>351,251</u>	<u>(340,220)</u>	<u>-</u>	<u>288,504</u>
<b>Comparative period</b>	<i>Balance at 1 April 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>As at 31 March 2024</i> £
General fund	264,779	305,767	(297,850)	4,777	277,473
Designated fixed assets	4,777	-	-	(4,777)	-
	<u>269,556</u>	<u>305,767</u>	<u>(297,850)</u>	<u>-</u>	<u>277,473</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
Designated fixed assets	Funds held specifically in relation to fixed assets

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2025 (continued)

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	15,812	-	-	15,812
Net current assets/(liabilities)	272,692	-	11,250	283,942
	<hr/>	<hr/>	<hr/>	<hr/>
Total	288,504	-	11,250	299,754
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><i>Comparative period</i></b>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Tangible fixed assets</i>	<i>19,655</i>	<i>4,777</i>	<i>-</i>	<i>24,432</i>
<i>Net current assets/(liabilities)</i>	<i>264,291</i>	<i>-</i>	<i>-</i>	<i>264,291</i>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	<i>283,946</i>	<i>-</i>	<i>-</i>	<i>288,723</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**18 Financial Commitments**

	2025 £ Property	2024 £ Property
Due in less than 1 year	6,600	24,200
	<hr/>	<hr/>
Total	6,600	24,200
	<hr/> <hr/>	<hr/> <hr/>

**MID CHESHIRE FOODBANK LTD**

England & Wales - Charity number 1151705

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# Accounts

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Charity Number 1151705

Company Number 08372107



Mid Cheshire Foodbank Limited  
Annual Report & Financial statements  
for the year ended 31 March 2024

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

Reference and administration information

**Charity number:** 1151705  
**Company number:** 08372107  
**Registered office and operational address:** Unit 29 Meridian House  
Road One Winsford Industrial Estate  
Winsford  
Cheshire  
CW7 3QG

**Trustees:**

Trustees who served during the year and up to the date of this report were as follows:

Peter Schofield	Chair	Resigned 8 January 2024
Anthony Taylor	Chair	from January 2024
Jo Lenderyou	Treasurer	
Jo Rafferty		
Paul Phipps		Appointed 10 July 2023
Will Evans		Appointed 10 July 2023
Lucy Goldsmith		Appointed 10 July 2023
Nathan Pardoe		Resigned 15 May 2023
Sarah Saward		Resigned 15 May 2023

**Key management personnel:**

The trustees consider themselves to be key management personnel given the size of the charity.

**Independent Examiner:**

Adrian Phillips FCA  
Arlo Accountancy Ltd  
107 Valley Road, Stockport  
SK4 2DB

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

The trustees present their report and the unaudited financial statements for the year ended 31 March 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

### **Purpose and aims**

Mid Cheshire Foodbank (MCFB) exists to provide relief to individuals and families in crisis in Mid Cheshire and surrounding areas, through the provision of a sustainable foodbank and associated activities.

The foodbank gives out 5 days of emergency food supplies for those in crisis as identified by our referral agencies. The foodbank has continued to offer toiletries and household cleaning products to those who are in need of urgent help. Repeat parcels can be provided whilst individuals are being helped by the relevant agency. With each parcel a token is given out which allows the recipient to shop at the local community grocery. The foodbank covers these costs.

The trustees review the aims and objectives of the Charity each year. This report looks at what the charity has achieved and the outcome of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## **Achievements and performance**

The charity's activities focus on the provision of emergency food for those in need and are undertaken to further our charitable purposes for the public benefit.

Our donations of food and money come from 5 main sources:

- Permanent collection points in local supermarkets
- Regular monthly and annual collections in 3 major supermarkets
- Harvest festival collections from churches and schools
- Regular and one-off donations from individuals, schools, churches, local businesses and supermarkets
- Monetary donations from individuals, churches and other organisations

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

Food is collected or delivered to our warehouse where it is sorted, stored and packed ready for distribution. Food is then delivered to our 12 distribution centres and given out during prebooked sessions where other support is often available.

The foodbank is run entirely by dedicated volunteers who were delighted to be awarded the King's Award for Voluntary Service on 14<sup>th</sup> November 2023.

!

<b>Annual Statistics</b>	<b>2023/24</b>	<b>2022/23</b>
Number of parcels provided for children	2,859	3,992
Number of parcels provided for adults	4,367	5,315
Total number of food parcels	7,226	9,307
Total tonnes of food distributed to local people	120	125
Total tonnes of food purchased	24	33
Number of referral agencies	144	158
Number of volunteers	184	169

### **Beneficiaries of our service**

MCFB mainly operates within Cheshire West and Chester (CWAC) who in January 2024 published their State of the Borough Report/Dashboard.

This cited a number of facts relevant to the activities of MCFB and the beneficiaries of our services

- 9,252 of 0–5s live in low income families in CWAC (increased from 8,322 in the previous year)
- 24,670 residents in the borough live in neighbourhoods ranked as the 10% most deprived in England.
- Unemployment in the area (which had previously fallen to 2.2%) increased to 4.4%
- Percentage of pupils eligible for free school meals increased from 13.3% in 2019 to 18.49%

The biggest reason for referral to MCFB was rising costs of essentials. We hope our services are reaching these children and families

- The highest levels of deprivation within the borough are concentrated in urban areas including in the wards of Witton, Rudheath and Leftwich (in Northwich) and Over Verdin, Swanlow, Dene, Wharton and Gravel (in Winsford).

MCFB has located its Food Distribution Centres across these areas helping people to more easily access food

- In 2022/23 26,028 food parcels were distributed to residents of the borough (2023/24 data not yet available)

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

MCFB provided food to about 36% of these residents with 3,992 provided for children

We are providing services in an area showing some significant deprivation, which is why some of the population need and benefit from our services. The biggest category for referrals was the rising cost of essentials.

The trustees have reviewed the above information which confirms that we are providing services in areas of significant need and therefore benefitting members of those communities.

## Financial Review

The Accounts for the year ending 31st March 2024 show a decrease in both income and expenditure compared with the prior year. The reserves policy has again been reviewed and updated as a result of this.

Donated stock is included in both income and expenditure. Stock donations have decreased by 9,819kg and the value per kg has remained at £2.37. Donated stock in the year has been valued at £202,854 (2023 £226,124)

Income of £320,767 (2023 £369,750) includes donated stock plus:

- £15,000 (2023 £18,622) of restricted grants from the Trussell Trust for specific projects
- £22,298 (2023 £31,640) of donations from local companies, charities and churches
- £49,851 (2023 £68,054) from individuals which included fund raising events held on our behalf and an increase in standing order donations
- Our gift aid claimed in the year increased slightly despite the drop on individual donations
- Lower instore supermarket donations resulted in a decrease in supermarket top up payments

Expenditure of £303,085 (2023 £346,224) includes donated stock with other expenditure being:

- £48,789 (2023 £59,083) stock purchases decreased as the Foodbank saw a small fall in demand in the year.
- £49,957 (2023 £47,282) other expenditure has increased and includes additional rent and operational items for the warehouse

## Reserves policy

The trustees believe that the current free reserves of £277,473 (2023 £269,556) are appropriate.

Excluding donated stock the expenditure for the year was £100,951 (2023 £120,100). Stock purchases to supplement that donated remains the main item of expenditure and were significantly reduced during the year due to the very generous support of Tesco and a local company who together gave us approximately 10% of our donated stock. This will not be repeated.

After searching for several years the foodbank has been able to consolidate warehousing into one larger, more central location with an increase in annual costs from 2024. Having been run entirely by volunteers the trustees consider that it is appropriate to employ a project manager but a recent fall in demand for our services has resulted in postponing the recruitment process.

The trustees continue to review the reserves position and to decide whether it is appropriate to apply for any grants.

## **Plans for the future**

The trustees plan to continue running the MCFB on existing lines, namely providing food for those in crisis. They will also continue to work with other organisations providing wrap around services for the people we help to try to ensure that where possible individuals no longer need our services.

MCFB has now moved into the larger warehouse in a more central location. This has reduced manual handling and van mileage significantly and given us a small dedicated office/meeting room in the same location. Usage and opening times of some of the distribution centres are now being reviewed and will be changed to reflect demand at each location. A larder style pantry has been introduced at two distribution centres and has been well received. The options to expand to other locations where space allows is being considered.

Currently MCFB is staffed solely by volunteers. The trustees are very grateful to all those individuals. A decision to recruit a paid project manager will now be actively reviewed on a quarterly basis by the trustees.

MCFB has been operating with two vans for several years. One required urgent replacement in the past year. If the second van is replaced this will require significant expenditure.

## **Structure, governance and management**

Mid Cheshire Foodbank Ltd is a charitable company limited by guarantee, incorporated on 23 January 2013 and registered as a charity on 19 April 2013. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company, and is governed under its Articles of Association. The directors of the charity are also charity trustees for the purposes of charity law and under the company's articles.

Trustees are there as individuals in their own right and not representing any organisation, they are recruited with the aim of achieving a broad range of specialist knowledge, skills and experience to provide governance and legal responsibility for the organisation.

There is a body of members who appoint trustees at the Annual General Meeting and hold them to account. The members are representative of organisations who work with the foodbank or they represent various organisations supportive of MCFB aims. The trustees are also members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed from the charity during the year.

Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting, one third of trustees, or, if their number is not divisible by three, the number nearest one-third shall retire from office. A trustee shall be eligible for re-election.

The board of trustees has the power, at any time, to appoint any person to be a trustee. Any trustee so appointed shall hold office until the next Annual General Meeting, and shall then be eligible for election.

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

MCFB has a comprehensive set of policies and procedures which the trustees review and update annually. When applying for Trussell Trust grants policies have to be submitted as part of the grant application.

**Related parties and relationships with other organisations**

There were no related party transactions.

The charity is a member of the Trussell Trust network of foodbanks, working to tackle food poverty and hunger in communities across the UK.

The charity works closely with other organisations and agencies active in the community to identify and support people in need.

During the past year 8 referrers represented 65% of the food parcels issued.

**Remuneration policy for key management personnel**

MCFB is run solely by volunteers. There are no paid employees.

**Risk management**

Prior to leasing the new warehouse basic safety checks were completed and remedial action taken where required.

There is a Risk register in place which is reviewed regularly

**Funds held as custodian trustee on behalf of others**

No funds were held by the charity as a custodian trustee during the reporting period.

Mid Cheshire Foodbank  
Trustees' annual report for the year ended 31 March 2024

**Statement of responsibilities of the trustees**

The trustees (who are also directors of Mid Cheshire Foodbank Ltd for the purposes of company law) are responsible for preparing the trustee' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 8 July 2024 and signed on their behalf by



Anthony Taylor

Chair

**Mid Cheshire Foodbank Ltd**  
**Independent Examiners report for the year ended 31 March 2024**

**Report to the trustees/members of Mid Cheshire Foodbank Ltd**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 9 to 21.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accounts England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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

*Arlo Accountancy Limited*

Adrian Phillips FCA  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

25 / 07 / 2024

Mid Cheshire Foodbank Ltd

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<b>Income from:</b>							
Donations and legacies	3	300,789	15,000	315,789	350,014	18,622	368,636
Investments	4	4,978	-	4,978	1,114	-	1,114
<b>Total income</b>		<b>305,767</b>	<b>15,000</b>	<b>320,767</b>	<b>351,128</b>	<b>18,622</b>	<b>369,750</b>
<b>Expenditure on:</b>							
Charitable activities	5	297,850	5,955	303,805	329,807	16,417	346,224
<b>Total expenditure</b>		<b>297,850</b>	<b>5,955</b>	<b>303,805</b>	<b>329,807</b>	<b>16,417</b>	<b>346,224</b>
<b>Net income/(expenditure) for the year</b>	6	<b>7,917</b>	<b>9,045</b>	<b>16,962</b>	<b>21,321</b>	<b>2,205</b>	<b>23,526</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>7,917</b>	<b>9,045</b>	<b>16,962</b>	<b>21,321</b>	<b>2,205</b>	<b>23,526</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		269,556	2,205	271,761	248,235	-	248,235
<b>Total funds carried forward</b>		<b>277,473</b>	<b>11,250</b>	<b>288,723</b>	<b>269,556</b>	<b>2,205</b>	<b>271,761</b>

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

All income and expenditure derive from continuing activities.

Mid Cheshire Foodbank Ltd  
Company number 8372107

Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	11	24,432	9,437
<b>Total fixed assets</b>		<b>24,432</b>	<b>9,437</b>
<b>Current assets</b>			
Debtors	12	10,268	9,304
Cash at bank and in hand	13	264,967	260,342
<b>Total current assets</b>		<b>275,235</b>	<b>269,646</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(10,944)	(7,322)
<b>Net current assets</b>		<b>264,291</b>	<b>262,324</b>
<b>Total assets less current liabilities</b>		<b>288,723</b>	<b>271,761</b>
<b>Net assets</b>		<b>288,723</b>	<b>271,761</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	11,250	2,205
Unrestricted income funds	16	277,473	269,556
<b>Total charity funds</b>		<b>288,723</b>	<b>271,761</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

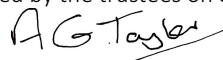
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 21 form part of these accounts.

Approved by the trustees on 8 July 2024 and signed on their behalf by:



Anthony Taylor (Chair)



Jo Lenderyou (Treasurer)

## 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Cheshire Foodbank Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### b Judgments and estimates

There are no key judgments made by the trustees in respect of the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running a foodbank and providing services to beneficiaries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £500 or more and with a life greater than two years are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles - 25% straight line

Office fixtures and computer equipment - 25% straight line

**k Stock**

In accordance with the SORP, donated items for distribution are recognised in the accounts only when distributed from the warehouse. Thus when the value of stock distributed is calculated as expenditure, an equal amount is stated as income from donations. In the current year the value per kg for stock was £2.37. The stock in the warehouse at 31st March 2024 is not required to be recorded in the balance sheet, but, to give a clearer picture of the charity it is noted here that the value of the stock held in the warehouse at 31st March 2023 was £28,434 (2023: £38,659). A full stock count was last performed in March 2024.

**l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2024 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations - Organisations	22,298	-	22,298	31,640	-	31,640
Donations - Individuals	49,851	-	49,851	68,054	-	68,054
Top-up donations from stores	5,006	-	5,006	6,211	-	6,211
Donated Stock items	202,854	-	202,854	226,124	-	226,124
Grants	14,500	15,000	29,500	12,000	18,622	30,622
Gift Aid	6,280	-	6,280	5,985	-	5,985
<b>Total</b>	<b>300,789</b>	<b>15,000</b>	<b>315,789</b>	<b>350,014</b>	<b>18,622</b>	<b>368,636</b>

**4 Investment income**

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income from bank deposits	4,978	-	4,978	1,114	-	1,114
	4,978	-	4,978	1,114	-	1,114

**5 Analysis of expenditure on charitable activities**

	2024	2023
	£	£
Donated stock items	202,854	226,124
Purchased stock	48,789	59,083
Warehouse rent	19,777	11,947
Warehouse operational costs	9,812	16,207
Vehicle running costs	7,259	8,579
Insurance	611	637
Depreciation	6,202	5,305
Governance costs	1,098	1,068
Administration costs	7,897	3,539
Project expenditure	2,205	13,735
Profit on disposal of assets	(2,699)	-
	<u>303,805</u>	<u>346,224</u>
	<u>303,805</u>	<u>346,224</u>
Restricted expenditure	5,955	16,417
Unrestricted expenditure	297,850	329,807
	<u>303,805</u>	<u>346,224</u>
	<u>303,805</u>	<u>346,224</u>

**6 Net income/(expenditure) for the year**

	2024	2023
	£	£
This is stated after charging/(crediting):		
Depreciation	6,203	5,305
Operating lease rentals:		
Property	6,600	-
Independent examiner's fee	1,020	1,020
	<u>13,823</u>	<u>7,345</u>
	<u>13,823</u>	<u>7,345</u>

**7 Staff costs**

The charity does not have any employees

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2023: £nil).

**8 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration. One trustee (2023 Nil) was reimbursed expenses of £57 during the year (2023: Nil).

No members of the management committee received travel and subsistence expenses during the year (2023:£nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

**9 Government grants**

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Cheshire West & Chester Council	14,500	12,000
	<hr/>	<hr/>
	14,500	12,000
	<hr/> <hr/>	<hr/> <hr/>

**10 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

**11 Fixed assets: tangible assets**

	Motor Vehicles £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2023	20,646	1,555	22,201
Additions	22,999	-	22,999
Disposals	(8,646)	-	(8,646)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	34,999	1,555	36,554
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2023	11,473	1,291	12,764
Charge for the year	6,059	144	6,203
Disposals	(6,845)	-	(6,845)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	10,687	1,435	12,122
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2024	24,312	120	24,432
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2023</i>	<i>9,173</i>	<i>264</i>	<i>9,437</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12 Debtors**

	2024 £	2023 £
Other debtors	6,889	5,984
Prepayments and accrued income	3,379	3,320
	<hr/>	<hr/>
	10,268	9,304
	<hr/> <hr/>	<hr/> <hr/>

**13 Cash at bank and in hand**

	2024 £	2023 £
Short term deposits	171,145	82,929
Cash at bank and on hand	93,822	177,413
	<hr/>	<hr/>
	264,967	260,342
	<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2024 (continued)

**14 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors and accruals	10,944	7,322
	<u>10,944</u>	<u>7,322</u>
	<u><u>10,944</u></u>	<u><u>7,322</u></u>

**15 Analysis of movements in restricted funds**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
Financial Inclusion	2,205		(2,205)	-	-
Trussell Trust - Strategic Facilities	-	15,000	(3,750)	-	11,250
	-				
	<u>2,205</u>	<u>15,000</u>	<u>(5,955)</u>	<u>-</u>	<u>11,250</u>
<i>Total</i>	<u><u>2,205</u></u>	<u><u>15,000</u></u>	<u><u>(5,955)</u></u>	<u><u>-</u></u>	<u><u>11,250</u></u>
	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2023 £</i>
Financial Inclusion	-	10,526	(8,321)	-	2,205
Together for change	-	3,096	(3,096)	-	-
Trussell Trust - Winter	-	5,000	(5,000)	-	-
	<u>-</u>	<u>18,622</u>	<u>(16,417)</u>	<u>-</u>	<u>2,205</u>
<i>Total</i>	<u><u>-</u></u>	<u><u>18,622</u></u>	<u><u>(16,417)</u></u>	<u><u>-</u></u>	<u><u>2,205</u></u>

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
Trussell Trust - Financial Inclusion	A project with Citizen's Advice to help move users away from foodbanks, cookery courses and worrying about money support leaflets
Trussell Trust - Together for change	To fund the purchase of volunteer uniform and a volunteer recognition event
Trussell Trust - Winter	To fund the purchase of winter blankets and socks, quick cook food, shopping bags with wheels and additional storage costs
<i>Trussell Trust - Strategic Facilities</i>	To fund additional costs of moving to a new warehouse.

**16 Analysis of movement in unrestricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	264,779	305,767	(297,850)	4,777	277,473
Designated fixed assets	4,777	-	-	(4,777)	-
	<u>269,556</u>	<u>305,767</u>	<u>(297,850)</u>	<u>-</u>	<u>277,473</u>

**Comparative period**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	241,297	351,128	(329,807)	2,161	264,779
Designated fixed assets	6,938	-	-	(2,161)	4,777
	<u>248,235</u>	<u>351,128</u>	<u>(329,807)</u>	<u>-</u>	<u>269,556</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
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General fund	The free reserves after allowing for all designated funds
Designated fixed assets	Funds held specifically in relation to fixed assets

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2024 (continued)

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	24,432	-	-	24,432
Net current assets/(liabilities)	253,041	-	11,250	264,291
	<hr/>	<hr/>	<hr/>	<hr/>
Total	277,473	-	11,250	288,723
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparative period**

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	4,660	4,777	-	9,437
Net current assets/(liabilities)	262,324	-	-	262,324
	<hr/>	<hr/>	<hr/>	<hr/>
Total	266,984	4,777	-	271,761
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**18 Financial Commitments**

	2024 £ Property	2023 £ Property
Due in less than 1 year	24,200	-
Due 2 - 5 Years		-
Due greater than 5 years	-	-
	<hr/>	<hr/>
Total	24,200	-
	<hr/> <hr/>	<hr/> <hr/>

**MID CHESHIRE FOODBANK LTD**

England & Wales - Charity number 1151705

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# Accounts

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Charity Number 1151705

Company Number 08372107



Mid Cheshire Foodbank Limited  
Annual Report & Financial statements  
for the year ended 31 March 2023

## Mid Cheshire Foodbank Limited Reference and administration information

<b>Charity number</b>	1151705
<b>Company number</b>	08372107
<b>Registered office and operational address</b>	Unit 14 Winsford Business Centre Barlow Drive Winsford Cheshire CW7 2GN

### Trustees

Trustees who served during the year and up to the date of this report were as follows:

Peter Schofield	Chair
Rodger Spurling	Resigned 18 July 2022
Jo Lenderyou	Treasurer
Jo Rafferty	
Sarah Saward	Resigned 15 May 2023
Nathanial Pardoe	Resigned 15 May 2023
Anthony Taylor	Appointed 13 June 2022

### Key management personnel

The trustees consider themselves to be key management personnel given the size of the charity.

### Independent Examiner

Adrian Phillips FCA,  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

# Mid Cheshire Foodbank Ltd

## Trustees' annual report for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objectives and activities

Purpose and aims:

Mid Cheshire Foodbank (MCFB) exists to provide relief to individuals and families in crisis in Mid Cheshire and surrounding areas, through the provision of a sustainable foodbank and associated activities.

In order to fulfil its objectives, Mid Cheshire Foodbank provides emergency food supplies for those in crisis, as identified by our referral agencies. The foodbank has continued to provide food, toiletries and household goods to those who are in need of urgent help. MCFB also provides fresh fruit, vegetables, eggs and bread. The parcels provided will support an individual or family for up to 5 days and repeat parcels can be provided whilst individuals are being helped by the relevant agency.

The trustees review the aims and objectives of the Charity each year. This report looks at what the charity has achieved and the outcome of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the provision of emergency food for those in need and are undertaken to further MCFB's charitable purposes for the public benefit.

Our donations of food and money come from 5 main sources:

- Permanent collection points in local supermarkets
- Regular monthly/annual collections in 3 major supermarkets
- Harvest festival collections from churches and schools
- Regular and one-off donations from individuals, schools, churches and local businesses
- Monetary donations from individuals and organisations

Much of the food donated is collected by volunteers in one of our vans but food is also dropped off at our warehouse in Winsford and at the Old School House in Northwich. All the food is then sorted ready for distribution. MCFB operates solely through volunteers who work in administration, warehousing, driving, collecting food or distributing food through one of our 13 food distribution centres 4 of which are provided by a mobile van service.

**Mid Cheshire Foodbank Ltd**  
**Trustees' annual report for the year ended 31 March 2023**

<b>Annual Statistics</b>	<b>2022/23</b>	<b>2021/22</b>
Number of parcels provided for children	3,992	3,812
Number of parcels provided for adults	5,315	5,118
Total number of food parcels	9,307	8,930
Total food distributed to local people	125,236kg	126,193kg
Total food received. Food is split by % purchased/% from supermarkets/% from schools, churches, businesses, charities and individuals	135,519kg 24%/45%/31%	112,864kg 32%/36%/32%
Total food purchased by MCFB	33,481kg	36,089kg
Number of referral agencies	158	150
Biggest reason for referral – low income	56.3%	68.3%
Number of volunteers	169	145

**Beneficiaries of our service**

MCFB mainly operates within Cheshire West and Chester (CWAC), which in October 2020 declared a Poverty Emergency and in 2023 launched its “A Fairer Future Strategy” aiming to reduce poverty over the next 10 years.

It cited a number of facts relevant to the activities of MCFB and the beneficiaries of our services

- 7,267 children (12% of the children in the borough) aged 0 – 5 lived in low- income families in CWAC
- 24,000 residents in the borough live in neighbourhoods ranked as being in the 10% most deprived in England. One of these in Winsford is in the 2% most deprived in England

The biggest reason for referral to MCFB was low income so we believe our services are reaching many of these children and families

- The highest levels of deprivation within the borough are concentrated in urban areas including in the towns of Northwich and Winsford

MCFB has Distribution Centres across these areas helping people to access food

- In 2020/21 (latest data available to CWAC at the time of the report) 22,427 food parcels were distributed to residents of the borough with 8,814 to children

In that period, MCFB provided approximately 30% of these food parcels.

The Trustees have reviewed the above information, which confirms that we are providing services in areas of significant need and benefitting members of those communities.

**Mid Cheshire Foodbank Ltd**  
**Trustees' annual report for the year ended 31 March 2023**

## **Financial Review**

The Accounts for the year ending 31st March 2023 show an increase in both income and expenditure compared with the prior year. The reserves policy has again been reviewed and updated as a result of this.

Donated stock is included in both income and expenditure. Stock donations have increased by 21,387kg and the value per kg has increased from £1.75 to £2.37. Donated stock £226,124 (2022 £129,542)

Income of £369,750 (2022 £210,589) includes donated stock plus

- £18,622 (2022 nil) of grants from the Trussell Trust for specific projects, the majority of this was restricted funds
- £31,640 (2022 £10,931) of donations from local companies, charities and churches
- £68,054 (2022 £53,457) from individuals which included fund raising events held on our behalf and an increase in standing order donations
- As a result our gift aid increased and higher instore supermarket donations resulted in an increase in supermarket top up payments

Expenditure of £346,224 (2022 £221,084) includes donated stock with the balance being

- £59,083 (2022 £59,415) stock purchases were flat due to a short term project whereby the foodbank has received free weekly orders from a supermarket and the benefit of regular supermarket collection days
- £47,282 (2022 £32,128) other expenditure has increased and includes additional rent and operational items for the warehouse

## **Reserves policy**

Given the sharp increase in the cost of living over the last year, continued high usage of the foodbank and recent reductions in the donations received the Trustees believe that the current free reserves of £271,761 (2022 £248,235) are appropriate.

Excluding donated stock the expenditure for the year was £120,100 (2022 £91,542). Stock purchases remain high as food prices have increased. The Trustees have spent the year searching unsuccessfully for a much needed larger warehouse from which to operate. A move to a larger premises would increase costs by circa £20,000 per annum.

Mid Cheshire Foodbank is currently run entirely by volunteers the Trustees consider it may be appropriate and necessary to employ people in future years which would impact reserves.

The Trustees continue to actively review the reserves position and to decide if it is appropriate to apply for grants.

# Mid Cheshire Foodbank Ltd

## Trustees' annual report for the year ended 31 March 2023

### Plans for the future

The Trustees plan to continue running the Mid Cheshire Foodbank on existing lines, namely providing food for those in crisis. They will also continue to work with other organisations providing wrap around services for the people we help to try to ensure that where possible individuals no longer need our services.

MCFB currently operates out of 2 warehousing facilities and the trustees have been trying to locate new larger premises where it would be possible to combine all of warehousing activities, and improve the efficiency of our overall service. This remains a priority and the search for a new warehouse will continue into the new financial year.

Currently MCFB is staffed solely by volunteers. The trustees are very grateful to all those individuals. However, they are aware that in the future it might become necessary to employ some key staff and will plan accordingly.

A further area of significant expenditure in the future is the need to plan for the replacement of one of the vans to ensure MCFB is able to continue to operate its services.

### Structure, governance and management

Mid Cheshire Foodbank Ltd is a charitable company limited by guarantee, incorporated on 23 January 2013 and registered as a charity on 19 April 2013. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company, and is governed under its Articles of Association. The directors of the charity are also charity trustees for the purposes of charity law and under the company's articles.

Trustees are there as individuals in their own right and not representing any organisation, they are recruited with the aim of achieving a broad range of specialist knowledge, skills and experience to provide governance and legal responsibility for the organisation.

There is a body of members who appoint trustees at the Annual General Meeting and hold them to account. The members are representative of organisations who work with the foodbank or they represent various organisations supportive of MCFB aims. The trustees are also members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were claimed from the charity during the year.

Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting, one third of trustees, or, if their number is not divisible by three, the number nearest one-third shall retire from office. A trustee shall be eligible for re-election.

The board of trustees has the power, at any time, to appoint any person to be a trustee. Any trustee so appointed shall hold office until the next Annual General Meeting, and shall then be eligible for election.

In a governance health check, undertaken during the year, by the Trussell Trust it was confirmed that MCFB has policies and procedures in place to mitigate risk, a robust financial management process, a safeguarding culture with policies and procedures in place and it has invested time into the safety of its data.

**Mid Cheshire Foodbank Ltd**  
**Trustees' annual report for the year ended 31 March 2023**

**Related parties and relationships with other organisations**

There were no related party transactions.

The charity is a member of the Trussell Trust network of foodbanks, working to tackle food poverty and hunger in communities across the UK.

The charity works closely with other organisations and agencies active in the community to identify and support people in need.

The top 4 referral agencies during the year were;

Cheshire West and Chester Help team

Citizens Advice (Cheshire West)

Weaver Vale Housing Trust

Glebe, Grange and Over Community Group

**Remuneration policy for key management personnel**

MCFB is run solely by volunteers. There are no paid employees.

**Risk management**

In the last year the charity has completed both a Health and Safety and a Fire Risk Assessment.

There is a Risk register in place which is reviewed annually.

**Funds held as custodian trustee on behalf of others**

No funds were held by the charity as a custodian trustee during the reporting period.

**Mid Cheshire Foodbank Ltd**  
**Trustees' annual report for the year ended 31 March 2023**

**Statement of responsibilities of the trustees**

The trustees (who are also directors of Mid Cheshire Foodbank Ltd for the purposes of company law) are responsible for preparing the trustee' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 10 July 2023 and signed on their behalf by:



Peter Schofield

Chair

**Mid Cheshire Foodbank Ltd**  
**Independent Examiners report for the year ended 31 March 2023**

**Report to the trustees/members of Mid Cheshire Foodbank Ltd**

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 9 to 21.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accounts England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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

*Adrian Phillips*

Adrian Phillips FCA  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB                      21 / 07 / 2023

Mid Cheshire Foodbank Ltd

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Income from:</b>							
Donations and legacies	3	350,014	18,622	368,636	210,385	-	210,385
Investments	4	1,114	-	1,114	474	-	474
<b>Total income</b>		<b>351,128</b>	<b>18,622</b>	<b>369,750</b>	<b>210,859</b>	<b>-</b>	<b>210,859</b>
<b>Expenditure on:</b>							
Charitable activities	5	329,807	16,417	346,224	221,084	-	221,084
<b>Total expenditure</b>		<b>329,807</b>	<b>16,417</b>	<b>346,224</b>	<b>221,084</b>	<b>-</b>	<b>221,084</b>
<b>Net income/(expenditure) for the year</b>	6	<b>21,321</b>	<b>2,205</b>	<b>23,526</b>	<b>(10,225)</b>	<b>-</b>	<b>(10,225)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>21,321</b>	<b>2,205</b>	<b>23,526</b>	<b>(10,225)</b>	<b>-</b>	<b>(10,225)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		248,235	-	248,235	258,460	-	258,460
<b>Total funds carried forward</b>		<b>269,556</b>	<b>2,205</b>	<b>271,761</b>	<b>248,235</b>	<b>-</b>	<b>248,235</b>

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

Mid Cheshire Foodbank Ltd  
Company number 8372107

Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	11	9,437	14,742
<b>Total fixed assets</b>		<b>9,437</b>	<b>14,742</b>
<b>Current assets</b>			
Debtors	12	9,304	9,355
Cash at bank and in hand	13	260,342	226,730
<b>Total current assets</b>		<b>269,646</b>	<b>236,085</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(7,322)	(2,592)
<b>Net current assets</b>		<b>262,324</b>	<b>233,493</b>
<b>Total assets less current liabilities</b>		<b>271,761</b>	<b>248,235</b>
<b>Net assets</b>		<b>271,761</b>	<b>248,235</b>
<b>The funds of the charity:</b>			
Restricted income funds	15	2,205	-
Unrestricted income funds	16	269,556	248,235
<b>Total charity funds</b>		<b>271,761</b>	<b>248,235</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 21 form part of these accounts.

Approved by the trustees on 10 July 2023 and signed on their behalf by:

  
\_\_\_\_\_

Peter Schofield (Chair)



Jo Lenderyou (Treasurer)

## 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Cheshire Foodbank Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### b Judgments and estimates

There are no key judgments made by the trustees in respect of the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running a foodbank and providing
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles - 25% straight line

Office fixtures and computer equipment - 25% straight line

**k Stock**

In accordance with the SORP, donated items for distribution are recognised in the accounts only when distributed from the warehouse. Thus when the value of stock distributed is calculated as expenditure, an equal amount is stated as income from donations. In the current year the value per kg for stock has increased to £2.37 from £1.75. The stock in the warehouse at 31st March 2023 is not required to be recorded in the balance sheet, but, to give a clearer picture of the charity it is noted here that the value of the stock held in the warehouse at 31st March 2023 was £38,659 (2022: £15,524). A full stock count was last performed in March 2023.

**l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**p Prior period correction**

The prior year donated stock income and expenditure has been reduced by £91,296 due to the previous year including purchased stock within the calculation. There has been no change to the total funds position or assets and liabilities in that year.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2023 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations - Organisations	31,640	-	31,640	10,931	-	10,931
Donations - Individuals	68,054	-	68,054	53,457	-	53,457
Top-up donations from stores	6,211	-	6,211	5,459	-	5,459
Donated Stock items	226,124	-	226,124	129,542	-	129,542
Grants	12,000	18,622	30,622	7,000	-	7,000
Gift Aid	5,985	-	5,985	3,996	-	3,996
Other income	-	-	-	-	-	-
<b>Total</b>	<b>350,014</b>	<b>18,622</b>	<b>368,636</b>	<b>210,385</b>	<b>-</b>	<b>210,385</b>

**4 Investment income**

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income from bank deposits	1,114	-	1,114	474	-	474
	1,114	-	1,114	474	-	474

**5 Analysis of expenditure on charitable activities**

	2023 £	2022 £
Donated stock items	226,124	129,542
Purchased stock	59,083	59,415
Warehouse rent	11,947	9,550
Warehouse operational costs	16,207	4,464
Vehicle running costs	8,579	8,417
Insurance	637	833
Depreciation	5,305	5,305
Governance costs	1,068	898
Administration costs	3,539	2,660
Project expenditure	13,735	-
	<hr/>	<hr/>
	346,224	221,084
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	16,417	-
Unrestricted expenditure	329,807	221,084
	<hr/>	<hr/>
	346,224	221,084
	<hr/> <hr/>	<hr/> <hr/>

**6 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	5,305	5,305
Operating lease rentals:		
Property	-	-
Independent examiner's fee	1,020	850
	<hr/> <hr/>	<hr/> <hr/>

**7 Staff costs**

The charity does not have any employees

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2022: £nil).

**8 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year (2022:£nil).

Aggregate donations from related parties were £nil (2022: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

**9 Government grants**

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Cheshire West & Chester Council	12,000	7,000
	<hr/>	<hr/>
	12,000	7,000
	<hr/> <hr/>	<hr/> <hr/>

**10 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2023 (continued)

**11 Fixed assets: tangible assets**

	Motor Vehicles £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2022	20,646	1,555	22,201
At 31 March 2023	20,646	1,555	22,201
<b>Depreciation</b>			
At 1 April 2022	6,312	1,147	7,459
Charge for the year	5,161	144	5,305
At 31 March 2023	11,473	1,291	12,764
<b>Net book value</b>			
At 31 March 2023	9,173	264	9,437
At 31 March 2022	14,334	408	14,742

**12 Debtors**

	2023 £	2022 £
Other debtors	5,984	4,207
Prepayments and accrued income	3,320	5,148
	9,304	9,355

**13 Cash at bank and in hand**

	2023 £	2022 £
Short term deposits	82,929	81,815
Cash at bank and on hand	177,413	144,915
	260,342	226,730

Notes to the accounts for the year ended 31 March 2023 (continued)

**14 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other creditors and accruals	7,322	2,592
	<hr/>	<hr/>
	7,322	2,592
	<hr/> <hr/>	<hr/> <hr/>

**15 Analysis of movements in restricted funds**

	<i>Balance at 1 April 2022</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 March 2023</i> £
Financial Inclusion	-	10,526	(8,321)	-	2,205
Together for change	-	3,096	(3,096)	-	-
Trussell Trust - Winter	-	5,000	(5,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	-	18,622	(16,417)	-	2,205
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Name of  
restricted fund**

**Description, nature and purposes of the fund**

Trussell Trust - Financial Inclusion	A project with Citizen's Advice to help move users away from foodbanks, cookery courses and worrying about money support leaflets
Trussell Trust - Together for change	To fund the purchase of volunteer uniform and a volunteer recognition event
Trussell Trust - Winter	To fund the purchase of winter blankets and socks, quick cook food, shopping bags with wheels and additional storage costs

**Comparative period**

There were no restricted funds in the year ending 31 March 2022.

## Notes to the accounts for the year ended 31 March 2023 (continued)

**16 Analysis of movement in unrestricted funds**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	241,297	351,128	(329,807)	2,161	264,779
Designated fixed assets	6,938	-	-	(2,161)	4,777
	<u>248,235</u>	<u>351,128</u>	<u>(329,807)</u>	<u>-</u>	<u>269,556</u>

**Comparative period**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	249,361	302,155	(312,380)	2,161	241,297
Designated fixed assets	9,099	-	-	(2,161)	6,938
	<u>258,460</u>	<u>302,155</u>	<u>(312,380)</u>	<u>-</u>	<u>248,235</u>

**Name of  
unrestricted fund****Description, nature and purposes of the fund**

General fund                      The free reserves after allowing for all designated funds

Designated fixed  
assets                                Funds held specifically in relation to fixed assets

## Notes to the accounts for the year ended 31 March 2023 (continued)

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	4,660	4,777	-	9,437
Net current assets/(liabilities)	262,324	-	-	262,324
	<hr/>	<hr/>	<hr/>	<hr/>
Total	266,984	4,777	-	271,761
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	7,804	6,938	-	14,742
Net current assets/(liabilities)	233,493	-	-	233,493
	<hr/>	<hr/>	<hr/>	<hr/>
Total	241,297	6,938	-	248,235
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**MID CHESHIRE FOODBANK LTD**

England & Wales - Charity number 1151705

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# Accounts

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Charity Number 1151705

Company Number 08372107



Charity Annual Report & Financial  
statements  
for the year ended 31 March 2022

**Mid Cheshire Foodbank Limited**  
**Reference and administration information**

<b>Charity number</b>	1151705
<b>Company number</b>	08372107
<b>Registered office and operational address</b>	Unit 14 Winsford Business Centre Barlow Drive Winsford Cheshire CW7 2GN

**Trustees**

Trustees who served during the year and up to the date of this report were as follows:

Rodger Spurling	Chair
Jo Lenderyou	Treasurer
Jo Rafferty	
Sarah Seward	
Peter Schofield	
Nathan Pardoe	

**Key management personnel**

The trustees consider themselves to be key management personnel given the size of the charity.

**Independent Examiner**

Adrian Phillips FCA,  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **Chair's Report**

As I write this report, I am reflecting on another difficult year despite the easing of certain lockdown restrictions but pleased and very proud of all that MCFB has achieved.

I wrote in my last two reports that we would be flexible and creative in our planning and the 'Annual Report' underlines the successful steps and initiatives we have taken to accomplish this.

Like many other foodbanks we have seen a reduction in food donations as the financial difficulties are affecting many of our donors. We also acknowledge that fewer people are visiting supermarkets as the trend to 'buy on-line' increases. But as the Financial Accounts record, we have been able to supplement our stock levels by increasing our stock purchases.

We acknowledge with grateful thanks those who continue to support us by donating both goods and giving financial support.

Yet again our wonderful team of volunteers have risen to the challenges that the year has brought. We are delighted to have welcomed back some of our 'older' volunteers who had to step down during 'lockdown'. We are also pleased to welcome many more new volunteers to help MCFB fulfil its mission.

Our structures and financial strengths have given us a strong foundation to meet the needs of the coming year. The country's current cost of living increases are already being reflected in the number of people visiting the foodbank. We expect to see these numbers increase for several months to come and are therefore making necessary plans to accommodate these increases.

Thanks to a generous financial grant we are pleased to begin developing a partnership with the CAB which will see their staff attend our distribution centres offering support and advice.

We will continue to serve our Mid Cheshire community in the best way we know how.

### **Objectives and activities**

The Members' Group met remotely again throughout the year. Towards the end of the year the group benefitted from an increase in membership.

Mr David Briggs MBE, KStJ continued as the Charity's patron, even though he stepped down from his role as Lord-Lieutenant of Cheshire during the year.

There were changes to the management team in year but a small group continued to maintain the services during another challenging year. The Trustees remained concerned about protecting all volunteers from Covid and were extremely grateful to the small number of volunteers who delivered services to those who needed them. The numbers of new volunteers grew during the year but still remain below pre pandemic levels.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

## Key facts

- 8930 people were fed between April 2021 and March 2022. This is a small increase (2%) over the numbers fed last year. There is an increase in the number of children fed with this forming 43% of the total.
- 3083 vouchers were received exactly the same number as last year.
- 12 Food Distribution Centres were running by the end of the year with 3 of these provided by a mobile van service.
- 126 tonnes of food were distributed, this was received from a variety of sources
- Top 4 reasons for Referral were: Low Income, Sickness, No recourse to Public Funds and Debt.

## Food Donations

- 113 tonnes of food were received by MCFB during the year. Of this 32% was purchased using donations, 36% came from supermarkets, 8% from schools, 8% from businesses and 5% from churches and the balance came from other charities and community groups.
- Despite ongoing restrictions, we still had some Harvest festival collections at churches and schools with 7.4 tonnes donated in October and November. This was an increase on the previous year. The warehouse remained busy throughout the year with the busiest month being October when over 11 tonnes were received.
- We have continued to receive donations of bread from Roberts Bakery and of fresh fruit and vegetables from Eat Fruit Ltd for which we are extremely grateful. We have also purchased additional fresh fruit, vegetables and eggs.
- During the year we have given out 30 tonnes of fresh bread, eggs, fruit and vegetables.
- We have continued to have permanent collection boxes in all of the major local supermarkets and a number of small local shops and business premises.
- Food donations have been 30 tonnes lower than the previous year when we had weekly large donations from several supermarkets as part of a national support initiative. This has meant that MCFB has had to purchase a significantly higher amount of stock, fortunately we had previously received donations and grants to cover this extra cost.

## Warehouse

The Warehouse received 113 tonnes of food throughout the year and due to the increased demand for food it also issued over 126 tonnes. For 8 out of 12 months over 10 tonnes were issued each month, with a peak of 16 tonnes in December.

Again, this year Barclays were unable to help with the stocktake so this was undertaken by a small group of volunteers in July and delivered a result showing a variance of 0.65% of the stock received since the previous stocktake. In the unusual circumstances experienced during the year was an acceptable result.

## MCFB Premises

Throughout the year MCFB has been located at our Registered Charity address of Unit 14, The Business Centre, Barlow Drive, Winsford, CW7 2GN and the Old School House, Manchester Road, Northwich CW9 7NN.

## Volunteers

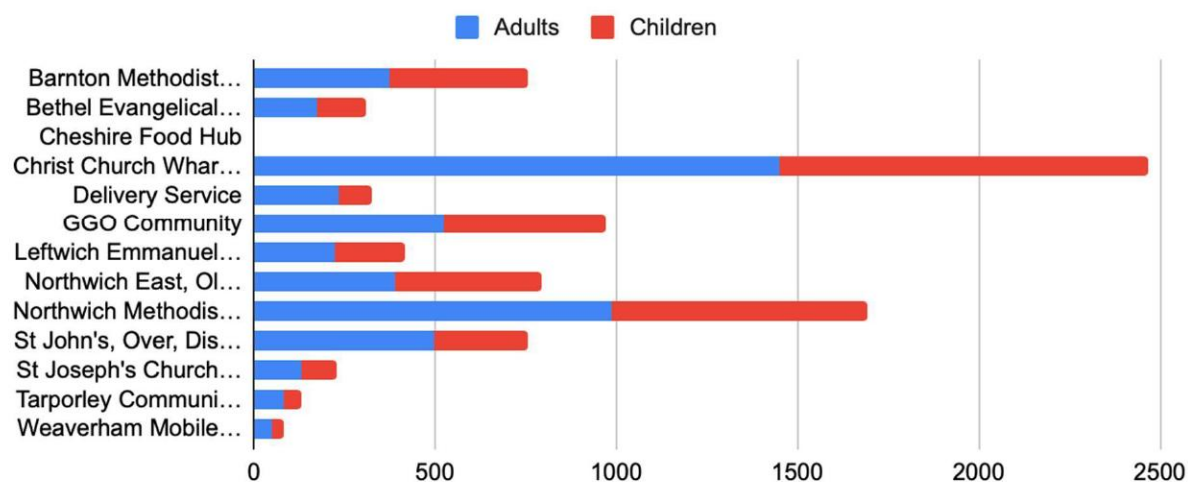
By the end of the year the number of volunteers had risen to nearer pre pandemic levels. These were allocated to our food distributions centres (FDCs), the Warehouse/Old School House, or to driving and collecting duties. Training for new volunteers continued on line and in situ. The Warehouse team comprised 15 volunteers mainly working in teams of 2 or 3. The teams managed the incoming and outgoing stock and made up pre-packed food parcels. There was an office team of 5 responsible for entering data into the Trussell Trust system, managing the email account, as well as the general administration of MCFB. The office team worked remotely for most of the year. There is a driving team of 5 responsible for the collection and delivery of food and running the mobile FDCs. The small team responsible for emptying the Tesco permanent boxes also restarted during the year.

MCFB continues to be run solely by volunteers and the Trustees are very appreciative of volunteers, in all roles, who keep the service operating and providing food to people who need it during very challenging times for all.

## Food Distribution Centres

By the end of the year there were 12 FDCs opened/re-opened including 3 running on a mobile service from one of the MCFB vans.

### People by FDC FY21/22

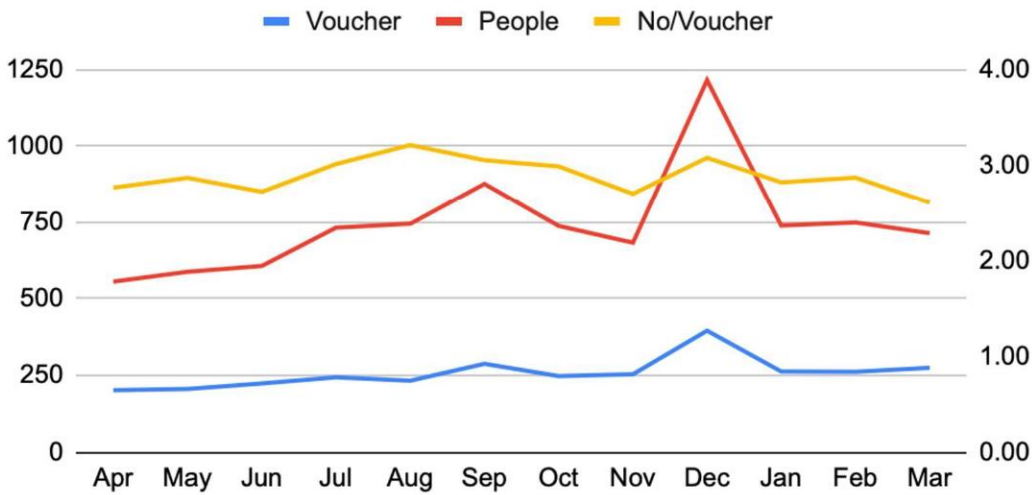


Based on the number of vouchers issued Christchurch was the busiest centre, followed by Northwich Town and the GGO. Based on the number of people fed the pattern at FDCs remained the same. The percentage split of vouchers between Northwich and Winsford has changed with a lower percentage now in Northwich it is thought that this is due to the growth in number of community groceries in the town.

MCFB continued to operate using a pre-booked appointment system.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

Voucher Fulfilled / People Fed and Average Fed / Voucher  
(right axis)



The number of people fed remained high throughout the year with a lower number earlier in the year but ranging from 51% to 168% based on last year's figures and with a particular peak in December when over 1200 people were fed.

Additional seasonal food items and butcher's vouchers were provided for individuals and families over the Christmas period. The use of supermarket vouchers was trialled and became established at regular periods throughout the year, thus providing more choice for individuals. We also continued to provide tokens for the local community groceries, for which we reimburse the groceries when they are used at a flat fee of £4/token. We continued to provide support during the school holidays through the normal vouchers system, particularly during the summer when there was less national provision than last year. The number of children fed over July, August and September, doubled over the same period as last year.

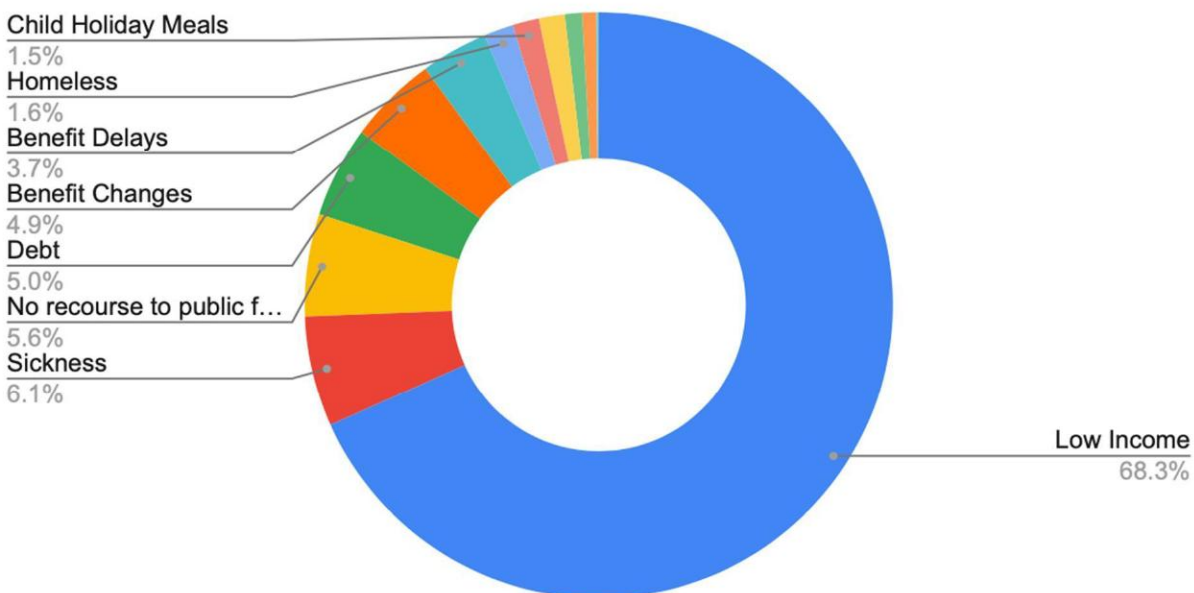
Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

## Reasons for Referral

The voucher provides the referrer with 12 options to describe the nature of the crisis their client is experiencing. Some people's issues are complex and the referrer selects the crisis relevant to why they have issued that particular voucher.

Crisis	Voucher	People	Percentage People	Percentage Voucher
Low Income	2,105	5,909	66.17%	68.28%
Sickness	188	574	6.43%	6.10%
No recourse to public funds	174	667	7.47%	5.64%
Debt	155	381	4.27%	5.03%
Benefit Changes	151	465	5.21%	4.90%
Benefit Delays	114	295	3.30%	3.70%
Homeless	50	82	0.92%	1.62%
Child Holiday Meals	45	196	2.19%	1.46%
Domestic Violence	44	174	1.95%	1.43%
Other	29	85	0.95%	0.94%
Delayed Wages	24	97	1.09%	0.78%
Refused STBA	4	5	0.06%	0.13%
	3,083	8,930	100.00%	

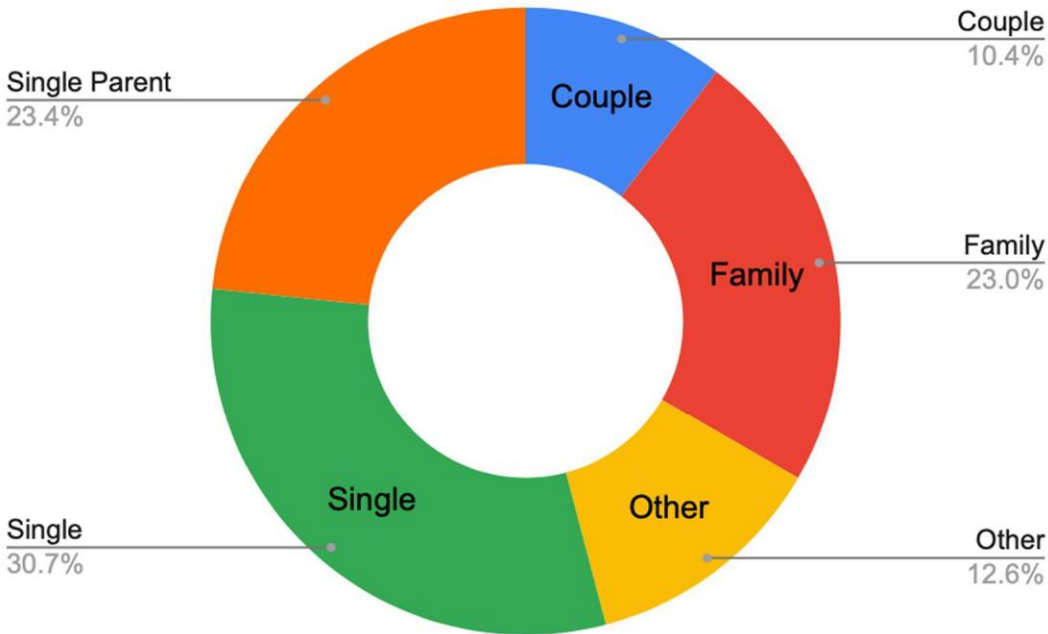
### Crisis cause as a Percentage of Vouchers Fulfilled 21/22



The top 4 reasons for referral were Low income (68.3%), Sickness (6.1%), No Recourse to Public Funds-NRtPF- (5.6%) and Debt (5.0%). Low income remains the biggest reason by far however the numbers for both Sickness and NRtPF (typically refugees and asylum seekers) have seen a significant increase closely followed by Debt.

## Family Classification

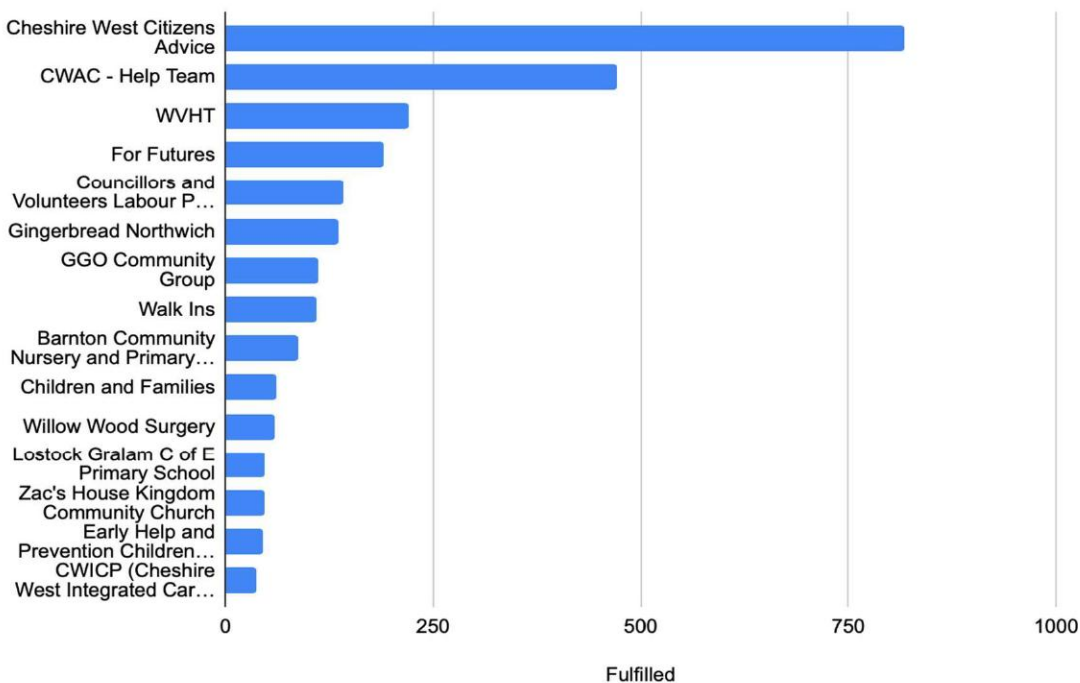
### Family Size



Around 30% of vouchers issued were for single people, with families making up 46% of all people fed.

## Referrers

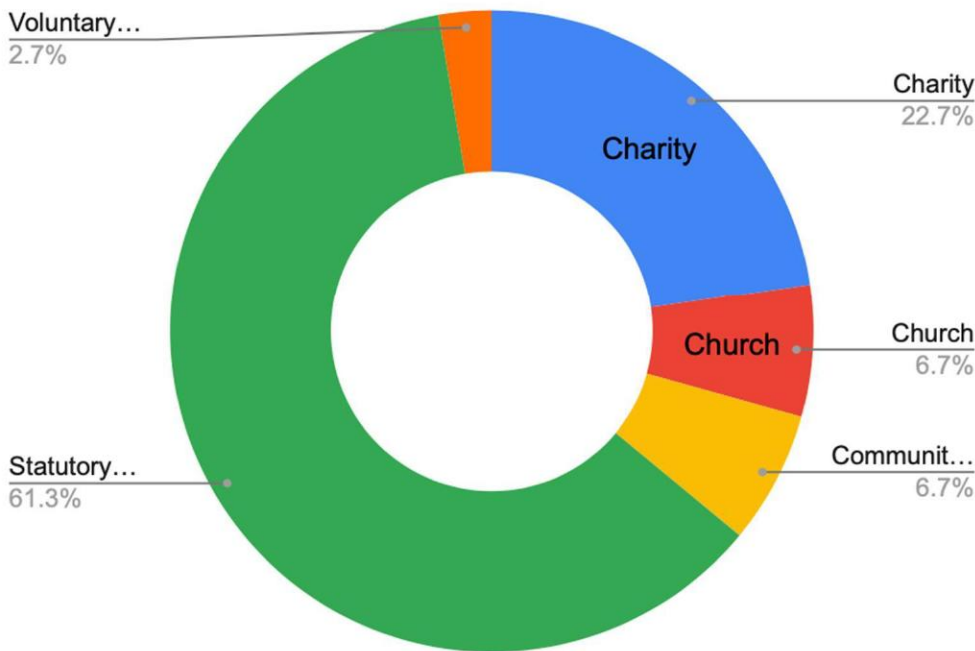
### Vouchers Issued and Fulfilled Top 14 referrers FY 21/22



Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

Although we have over 150 organisations registered to issue vouchers most of the vouchers issued came from a small number of these organisations. The top 5 referrers issue over 50% of all vouchers.

### Referral Agency Sector



61% of referrers are Statutory Organisations, 23% are Charities with the remainder comprising churches, community groups and voluntary organisations.

The role of referrers is critical to us as they know their clients and their circumstances and they act as gatekeepers to ensure that the food goes to those in crisis/need.

## Public Benefit Report

### Purpose

MCFB's stated aim is to provide relief to individuals and families in crisis, in Mid Cheshire and surrounding areas, through the provision of a sustainable foodbank and associated activities.

### Key Activities 2021/2022

MCFB fed 8930 people (5118 adults and 3812 children).

MCFB distributed 126 tonnes of food.

MCFB received 3083 vouchers from its referring partners.

MCFB operates through 12 Food Distribution Centres in Winsford and Northwich with 3 mobile units

### Public Benefit

The Trustees have taken account of the Charity Commission's guidance on public benefit when reviewing the aims and objectives and planning future MCFB activities. The Trustees have taken note of the following:

Cheshire West and Chester Council in its State of the Borough narrative in April 2022 stated that:

- 15% of its households have an income of less than £15,000
  - Just over 32% of people in employment are working part time
  - Unemployment rose to 3.6% in 2020
  - 17.7% of pupils are eligible for free school meals
  - 8% of its neighbourhoods are in the top ten most deprived in England
  - Visits to Foodbanks across the area increased by 36% in 2020
  - In the top 15 wards, with the highest percentage of children living in low-income households, 7 of these are served by MCFB
  - In the top 15 wards, with the lowest levels of income, 7 of these are served by MCFB
- 
- The top 4 reasons for referral to MCFB are Low income, sickness NRtPF and debt.
  - 43% of households in receipt of Universal Credit or legacy benefits are food insecure. (UK Poverty 2022 – Joseph Roundtree Foundation)
  - Low-income families have less of a buffer against rising costs or unexpected expenses with one third of people in the poorest households having liquid savings of less than £250 (UK Poverty 2022)
  - For households in the poorest decile, housing costs (including fuel) and food make up almost half of overall spending. Any future energy price rises will disproportionately affect low-income households (Institute of Financial Studies – November 2021)
  - Citizens Advice – reporting in September 2021 – stated that around 75% of people they support do not have enough to cover essential outgoings. They have also referred over 5000 more people to foodbanks in summer 2021 than in the previous year.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

The Trustees have reviewed the above information, which confirms that we are providing services in an area showing signs of significant deprivation; we also believe that our services are benefiting members of the community in need.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purpose.

The Trustees have referred to the guidance of the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

### **Financial Review**

The Accounts for the year ending 31st March 2022 show a significant decrease in income (-32%) and an increase in expenditure (+17%) compared with the prior year, when several grants and many donations of both food and money from companies and individuals were received at the start of the Covid pandemic. Funds carried forward reduced slightly from £258,460 to £248,235 and the reserves policy has been reviewed and updated.

Income of £302,155 (2021: £444,324) included a significant reduction in all income sources and includes:

- £7,000 of grant funding (2021: £64,510) an annual grant received from Cheshire West and Chester
- £10,931 (2021: £54,775) of donations from local companies, churches and charities
- £53,457 (2021: £119,897) from individuals which included fund raising events held on our behalf and an increase in standing orders
- As a result of a reduction in overall donations our gift aid, supermarket top up donations and bank interest reduced

Donated stock given out during the year increased to £220,838 (2021: £194,056).

There were no restricted grants in the year (2021: £10,000).

Expenditure of £312,380 (2021: £266,305) includes the donated stock given out with the balance being financial expenditure of £91,542 (2021: £72,249) which includes:

- Stock purchases of £59,415 (2021: £44,733) to buy items needed due to lower food donations than in the previous year and also to continue to provide fresh fruit, vegetables and eggs every week as well as some seasonal food at Christmas
- Other expenditure £32,128 (2021: £27,516) includes full year running and depreciation costs of two vans and of two warehouse spaces (both were part year only in 2021)

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

### **Reserves Policy**

Given the current increases in the cost of living, continued high usage of the foodbank and the reduction in donations of both money and food during the past year, the Trustees believe that the current free reserves of £248,235 (2021: £258,460) is appropriate.

Excluding donated stock the operating expenditure for the year as £91,542 (2021: £72,249). Purchases of stock are expected to further increase by up to £20,000pa as supermarket donations reduce with cost of living increases and continued online shopping. The search for one larger warehouse continues and would benefit the foodbank operations but increase costs by appx £10,000pa. Currently run entirely by volunteers the foodbank is considering whether appropriate to employ people which would have a significant impact on reserves.

The Trustees continue to actively review the reserves position and policy and to decide if it is appropriate to apply for any grants.

### **Structure, governance and management**

The Trustees regularly review the governance of the Foodbank and conducted a skills audit which is used when recruiting new Trustees. Volunteers and referrers with the skills required are asked if they would like to join the Board of Trustees. New Trustees are elected by the Members at the AGM but can also be co-opted by the other Trustees which the year.

The organisation is a charitable company limited by guarantee, incorporated on 23rd January 2013 and registered as a charity on 19 April 2013.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees as at 31 March 2022 was 12 (2021:10). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

### **Related parties and relationships with other organisations**

Mid Cheshire Foodbank (MCFB) is one of a network of Foodbanks affiliated to the Trussell trust. It operates under the framework of the Trussell Trust and complies with the processes and procedures set out in the Operating Manual.

MCFB has built up significant relationships with other organisations locally, working to support those in food poverty such as the Citizens Advice Bureau. Cheshire West Help Team and Weaver Vale Housing Trust. Although each organisation operates independently, we work together to provide mutual benefit and support to users of our services.

We have a key relationship with each of our referring organisations as they enable people to access our services. We work most closely with our main referrers who are supporting individuals in a range of areas such as finance and debt management in an attempt to alleviate poverty.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2022

## Statement of responsibilities of the trustees

The trustees (who are also directors of Mid Cheshire Foodbank Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 18 July 2022 and signed on their behalf by



Rodger Spurling

Chair

Mid Cheshire Foodbank Ltd  
Independent Examiners report for the year ended 31 March 2022

**Report to the trustees/members of Mid Cheshire Foodbank Ltd**

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 14 to 25.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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

*Adrian Phillips*

Adrian Phillips FCA  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

03 / 08 / 2022

Mid Cheshire Foodbank Ltd

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
<b>Income from:</b>							
Donations and legacies	3	301,681	-	301,681	433,871	10,000	443,871
Investments	4	474	-	474	453	-	453
<b>Total income</b>		<b>302,155</b>	<b>-</b>	<b>302,155</b>	<b>434,324</b>	<b>10,000</b>	<b>444,324</b>
<b>Expenditure on:</b>							
Charitable activities	5	312,380	-	312,380	265,404	901	266,305
<b>Total expenditure</b>		<b>312,380</b>	<b>-</b>	<b>312,380</b>	<b>265,404</b>	<b>901</b>	<b>266,305</b>
<b>Net income/(expenditure) for the year</b>	6	<b>(10,225)</b>	<b>-</b>	<b>(10,225)</b>	<b>168,920</b>	<b>9,099</b>	<b>178,019</b>
Transfer between funds		-	-	-	9,099	(9,099)	-
<b>Net movement in funds for the year</b>		<b>(10,225)</b>	<b>-</b>	<b>(10,225)</b>	<b>178,019</b>	<b>-</b>	<b>178,019</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		258,460	-	258,460	80,441	-	80,441
<b>Total funds carried forward</b>		<b>248,235</b>	<b>-</b>	<b>248,235</b>	<b>258,460</b>	<b>-</b>	<b>258,460</b>

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

Mid Cheshire Foodbank Ltd  
Company number 8372107

Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		14,742		20,047
<b>Total fixed assets</b>			<b>14,742</b>		<b>20,047</b>
<b>Current assets</b>					
Debtors	12	9,355		10,073	
Cash at bank and in hand	13	226,730		229,944	
<b>Total current assets</b>		<b>236,085</b>		<b>240,017</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	14	(2,592)		(1,604)	
<b>Net current assets</b>			<b>233,493</b>		<b>238,413</b>
<b>Total assets less current liabilities</b>			<b>248,235</b>		<b>258,460</b>
<b>Net assets</b>			<b>248,235</b>		<b>258,460</b>
<b>The funds of the charity:</b>					
Restricted income funds	15		-		-
Unrestricted income funds	16		248,235		258,460
<b>Total charity funds</b>			<b>248,235</b>		<b>258,460</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 25 form part of these accounts.

Approved by the trustees on 18 July 2022 and signed on their behalf by:

*Rodger Spurling*

Rodger Spurling (Chair)

*J H Lenderyou*

Jo Lenderyou (Treasurer)

## 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Cheshire Foodbank Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### b Judgments and estimates

There are no key judgments made by the trustees in respect of the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31 March 2022 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2022 (continued)

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running a foodbank and providing
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles - 25% straight line

Office fixtures and computer equipment - 25% straight line

Notes to the accounts for the year ended 31 March 2022 (continued)

**k Stock**

In accordance with the SORP, donated items for distribution are recognised in the accounts only when distributed from the warehouse. Thus when the value of stock distributed is calculated as expenditure, an equal amount is stated as income from donations.

The stock in the warehouse at 31st March 2022 is not required to be recorded in the balance sheet, but, to give a clearer picture of the charity it is noted here that the value of the stock held in the warehouse at 31st March 2022 was £15,524 (2021: £39,200). A full stock count was last performed in July 2021.

**l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2022 (continued)

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Donations - Organisations	10,931	-	10,931	54,775	-	54,775
Donations - Individuals	53,457	-	53,457	119,897	-	119,897
Top-up donations from stores	5,459	-	5,459	3,303	-	3,303
Donated Stock items	220,838	-	220,838	194,056	-	194,056
Grants	7,000	-	7,000	54,510	10,000	64,510
Gift Aid	3,996	-	3,996	7,205	-	7,205
Other income	-	-	-	125	-	125
<b>Total</b>	<b>301,681</b>	<b>-</b>	<b>301,681</b>	<b>433,871</b>	<b>10,000</b>	<b>443,871</b>

**4 Investment income**

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income from bank deposits	474	-	474	453	-	453
	474	-	474	453	-	453

## Notes to the accounts for the year ended 31 March 2022 (continued)

**5 Analysis of expenditure on charitable activities**

	2022	2021
	£	£
Donated stock items	220,838	194,056
Purchased stock	59,415	44,733
Warehouse Rent	9,550	6,000
Warehouse running	2,907	7,901
Distribution centre	-	481
Vehicle running costs	8,417	2,431
Insurance	833	584
Depreciation	5,305	1,557
Governance costs	898	1,048
Administration costs	4,217	7,514
	<hr/>	<hr/>
	312,380	266,305
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	-	901
Unrestricted expenditure	312,380	265,404
	<hr/>	<hr/>
	312,380	266,305
	<hr/> <hr/>	<hr/> <hr/>

**6 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	5,305	1,557
Operating lease rentals:		-
Property	-	6,000
Independent examiner's fee	850	1,000
	<hr/>	<hr/>

**7 Staff costs**

The charity does not have any employees

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £nil (2021: £nil).

## Notes to the accounts for the year ended 31 March 2022 (continued)

**8 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year (2021:£nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

**9 Government grants**

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Cheshire West & Chester Council	7,000	7,000
	<hr/>	<hr/>
	7,000	7,000
	<hr/> <hr/>	<hr/> <hr/>

**10 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## Notes to the accounts for the year ended 31 March 2022 (continued)

**11 Fixed assets: tangible assets**

	Motor Vehicles £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2021	20,646	1,555	22,201
At 31 March 2022	20,646	1,555	22,201
<b>Depreciation</b>			
At 1 April 2021	1,151	1,003	2,154
Charge for the year	5,161	144	5,305
At 31 March 2022	6,312	1,147	7,459
<b>Net book value</b>			
At 31 March 2022	14,334	408	14,742
<i>At 31 March 2021</i>	<i>19,495</i>	<i>552</i>	<i>20,047</i>

**12 Debtors**

	2022 £	2021 £
Other debtors	4,207	5,361
Prepayments and accrued income	5,148	4,712
	9,355	10,073

**13 Cash at bank and in hand**

	2022 £	2021 £
Short term deposits	81,815	31,332
Cash at bank and on hand	144,915	198,612
	226,730	229,944

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

**14 Creditors: amounts falling due within one year**

	2022 £	2021 £
Other creditors and accruals	2,592	1,604
	<hr/>	<hr/>
	2,592	1,604
	<hr/> <hr/>	<hr/> <hr/>

**15 Analysis of movements in restricted funds**

There are no restricted funds in the year ending 31 March 2022.

**Comparative period**

	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 March 2021</i> £
<i>Holroyd Foundation</i>	-	10,000	(901)	(9,099)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total</i>	-	10,000	(901)	(9,099)	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
------------------------------------	---

Holroyd Foundation	To fund the purchase of a van in the year
--------------------	---

**16 Analysis of movement in unrestricted funds**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	249,361	302,155	(312,380)	2,161	241,297
Designated fixed assets	9,099	-	-	(2,161)	6,938
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	258,460	302,155	(312,380)	-	248,235
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2022 (continued)

**Comparative period**

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 31 March 2021</i>
	£	£	£	£	£
General fund	80,441	434,324	(265,404)	-	249,361
Designated fixed assets	-	-	-	9,099	9,099
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	80,441	434,324	(265,404)	9,099	258,460
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Name of unrestricted fund**

**Description, nature and purposes of the fund**

General fund	The free reserves after allowing for all designated funds
Designated fixed assets	Funds held specifically in relation to fixed assets

**17 Analysis of net assets between funds**

	General fund	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	14,742	-	-	14,742
Net current assets/(liabilities)	226,555	6,938	-	233,493
	<hr/>	<hr/>	<hr/>	<hr/>
Total	241,297	6,938	-	248,235
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparative period**

	General fund	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	10,948	9,099	-	20,047
Net current assets/(liabilities)	238,413	-	-	238,413
	<hr/>	<hr/>	<hr/>	<hr/>
Total	249,361	9,099	-	258,460
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**MID CHESHIRE FOODBANK LTD**

England & Wales - Charity number 1151705

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# Accounts

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Charity Number 1151705  
Company Number 08372107



Charity Annual Report & Financial  
statements  
for the year ended 31 March 2021

## Mid Cheshire Foodbank Limited Reference and administration information

<b>Charity number</b>	1151705
<b>Company number</b>	08372107
<b>Registered office and operational address</b>	Unit 14 Winsford Business Centre Barlow Drive Winsford Cheshire CW7 2GN

### Trustees

Trustees who served during the year and up to the date of this report were as follows:

Rodger Spurling	Chair
Paul Bailey	Treasurer until September 2020, resigned as trustee 1 December 2020
Jo Lenderyou	Appointed 20 July 2020, Treasurer from September 2020
Jo Rafferty	
Sarah Seward	
Peter Schofield	
Nathan Pardoe	Appointed 12 October 2020

### Key management personnel

The trustees consider themselves to be key management personnel given the size of the charity.

### Independent Examiner

Adrian Phillips FCA,  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

The Members' Group met remotely throughout the year but in reduced numbers.

Mr David Briggs, MBE, KStJ, Her Majesty's Lord-Lieutenant of Cheshire, continued as the Charity's patron supporting the Charity's work and supported MCFB in finding additional premises.

There were several changes to the managerial team during the year with a small number of individuals maintaining the service during very difficult times at the start of the pandemic.

This year was marked by Covid 19 which resulted in a total restructuring of the way we provided services, to ensure we could continue to deliver services to those who needed them. Our concern was particularly to safeguard our volunteers. We are indebted to the small number of volunteers who continued to work with us, and to the new offers of help from individuals and companies. We hope that during 2021/2021 we will be able to welcome back all our original volunteers.

## Key Facts

- 8692 people were fed between April 2020 and March 2021. This is a significant increase of 30% over the numbers fed in the previous year and a 17% increase in the number of children fed
- 3083 vouchers were received this year, an increase of 21% on the previous year.
- 3 food distribution centres (FDCs) were running during the first half of the year. Namely Christchurch, Town and at the warehouse. These were joined later in the year by Barnton, St John's, Bethel, Leftwich, the GGO Winsford, the Old School House and Tarporley.
- 110 tonnes of food were distributed, this was received from a variety of sources.
- Top 4 Reasons for Referral were: Low Income, Debt, Benefit Delays and Benefit Changes.

## Food Donations

- 110 tonnes of non-perishable food were donated to, or purchased by MCFB during this period, of which 14% came from regular church congregation and school donations, 61% from supermarket collections and donations and 25% from public and business donations. There was a good range of sources of donations throughout the year.
- Despite the pandemic we still had some Harvest Festival collections at churches and schools with 6.1 tonnes donated in October and November 2020. The Warehouse remained busy throughout the year with donations of over 8 tonnes of food in 10 out of the 12 months of the year, with the months of May and December receiving 18 and 13 tonnes respectively.
- We have also been very pleased this year to have received regular donations of fresh bread from Roberts Bakery, fresh fruit and vegetables from Eat Fruit Ltd and milk from Delamere Dairy Ltd. These have been very popular with those using our services. We have also continued to purchase fresh fruit and vegetables and eggs. The Chocolate Shop in Tarporley also made excellent regular donations throughout the year.

## Mid Cheshire Foodbank Ltd Trustees' annual report for the year ended 31 March 2021

As a consequence of the national arrangements made by the Trussell Trust we received generous donations of food from the big supermarkets – Tesco, Morrisons, ASDA, B&M and the COOP.

We have continued to have permanent collection boxes in Tesco, ASDA, Waitrose and Sainsbury's stores in Northwich, in Sainsbury's Local at Hartford, in ASDA Winsford and in a number of COOP and Spar stores and other locations. The Abbeycroft Veterinary Practice and St Helens Church Witton in Northwich, St Mary's Church Weaverham and All Your Appliances in Winsford continued as a food collection points throughout the year.

Whilst food donations have been far greater than the previous year (74 tonnes) there has been an increased need for MCFB to purchase a significant amount of stock items and we were extremely fortunate to receive both monetary donations and grants to cover this cost. Throughout the year stock purchases increased to 17.2% of all stock in. This enabled us to keep pace with the phenomenal demand for food parcels. Stock purchases were at their highest during the month of June (1.5 tonnes) but were consistently high for the first half of the year between April and September when approximately 1 tonne of food was purchased for each of these months.

At the start of the pandemic it was deemed unsafe for individuals to bring donations to the warehouse; instead they were asked to donate at any of the permanent collection points. As a result, we saw a reduction of donations at the end of the year but this was more than made up for with the very generous donations from the big supermarkets. We also were fortunate to receive a significant number of monetary donations/grants. This enabled us to fund additional food purchases where we needed to.

### Warehouse

The warehouse received 110 tonnes of food throughout the year as outlined above and due to the huge demands on our services it also issued over 8 tonnes for 8 out of the 12 months. The months of April and May and then November through to March being the busiest periods.

Again, this year, Barclays plc (Gadbrook Park) volunteers were unable to help with a stocktake in March. The Trustees agreed to delay the stocktake for six months.

### MCFB Premises

MCFB is located at Unit 14, The Business Centre, Barlow Drive, Winsford, CW7 2GN and this is our Registered Charity address. Both Warehouse and Office are housed here. During the year we also part occupied premises at the Old School House, Lostock to enable us to cope with our stock levels

### Volunteers

By 31 March 2021 the volunteer database was as follows:

Volunteer Category	Numbers
Active	90
Barclays	N/A
Inactive	32

## Mid Cheshire Foodbank Ltd Trustees' annual report for the year ended 31 March 2021

At the beginning of the year three quarters of our regular volunteers stood down due to the pandemic. However, we received lots of interest from new, younger volunteers and thanks to a small group the service was maintained, and later in the year more, new volunteers joined us to enable us to operate to meet all the demand on us.

By the end of the year 90 volunteers were allocated to our food distribution centres (FDC), the warehouse/Old School House, or to driving, collecting or delivery duties. The teams in the warehouse/Old School House prepared pre-packed parcels of food and those in the FDCs passed food parcels to people using the foodbank in a Covid safe way. Training for all volunteers moved on line. Once some of our older volunteers have been vaccinated, we may see them return; but it is likely that there will be an on-going need to train further volunteers. This year also saw the purchase of two vans, one following a very generous donation from the Holroyd Foundation (with supporting work done by C&C Vehicle Services and TPS); the other funded through lots of smaller donations.

The warehouse core team comprises 13 volunteers and during the year there were only 2 people in each team to enable social distancing This team managed the incoming and outgoing stock and made up the pre-packed food parcels. There was an office team of 4 volunteers, which was increased to 5 at the end of the year. The team is responsible for entering data in the Trussell Trust system, managing the email account, as well as the general administration of MCFB. The office team worked remotely for most of the year.

For the first half of the year the Fire Service provided much needed support collecting and delivering food and without them it would have been very difficult to maintain a service.

The small teams of volunteers who empty the permanent box at ASDA Winsford and Northwich, Tesco, Waitrose and Sainsbury's Local on a regular basis returned in September. The Barclays volunteers are a special category as they provided invaluable help during the stocktake and we hope to see them back.

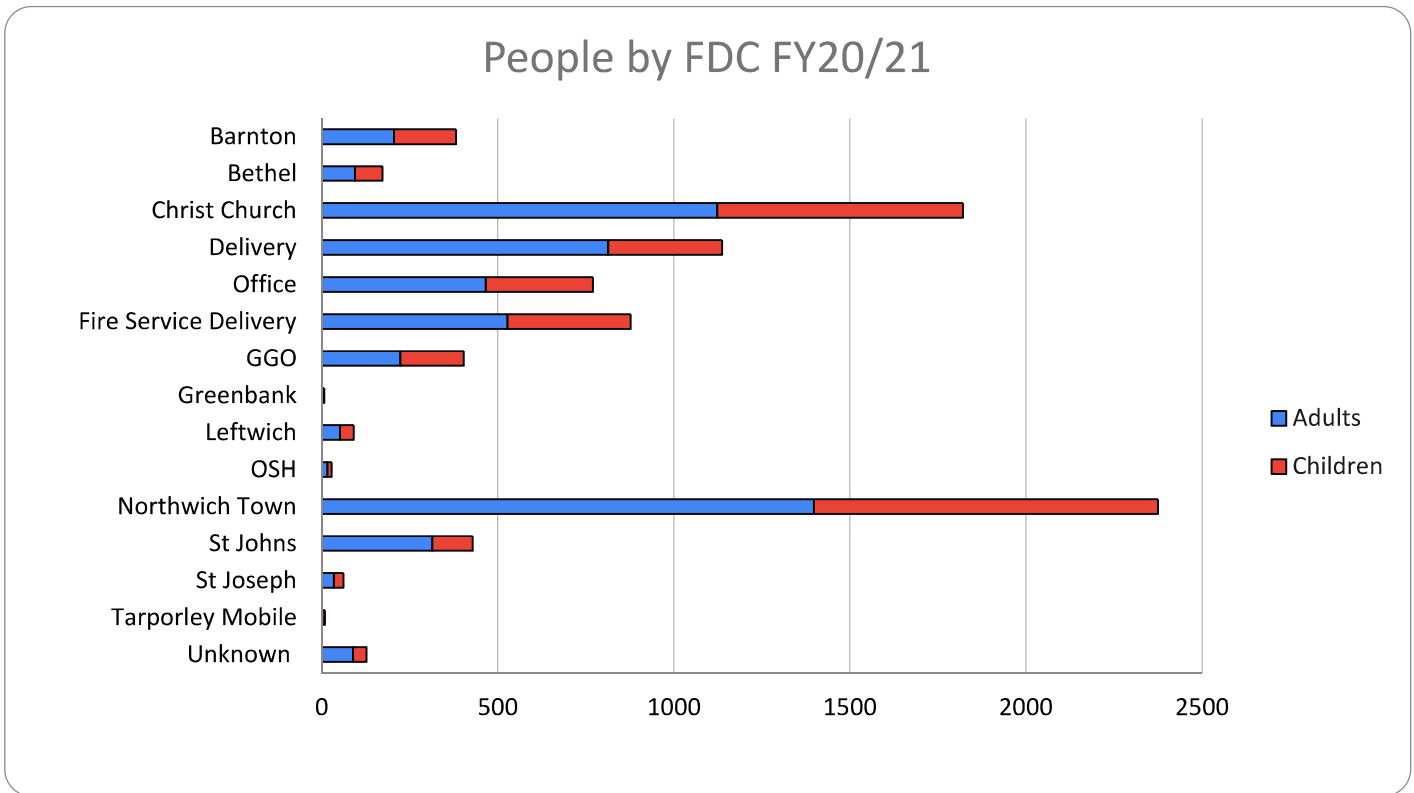
MCFB continues to be run solely by volunteers.

The onset of Covid-19 meant a significant change to the way we operated our services. The Trustees are all very grateful to the Fire Service and the small team of volunteers who have kept MCFB running, and able to support people at this very challenging time.

### **Food Distribution Centres**

At the start of the year only Northwich Town, Christchurch and the Warehouse were providing FDC services. As we moved through the pandemic the Trustees have kept the number, location and timing of FDCs under review. From July onwards Barnton, St John's, Bethel and Leftwich (early evening) were able to re-open. A new centre was opened at the GGO Winsford operating over the early evening period and towards the end of the year a centre at Tarporley commenced provided out of one of the vans.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021



Based on the number of vouchers received, Northwich Town was the busiest centre closely followed by Christ Church. The number of home deliveries was next followed by the GGO and then St John's.

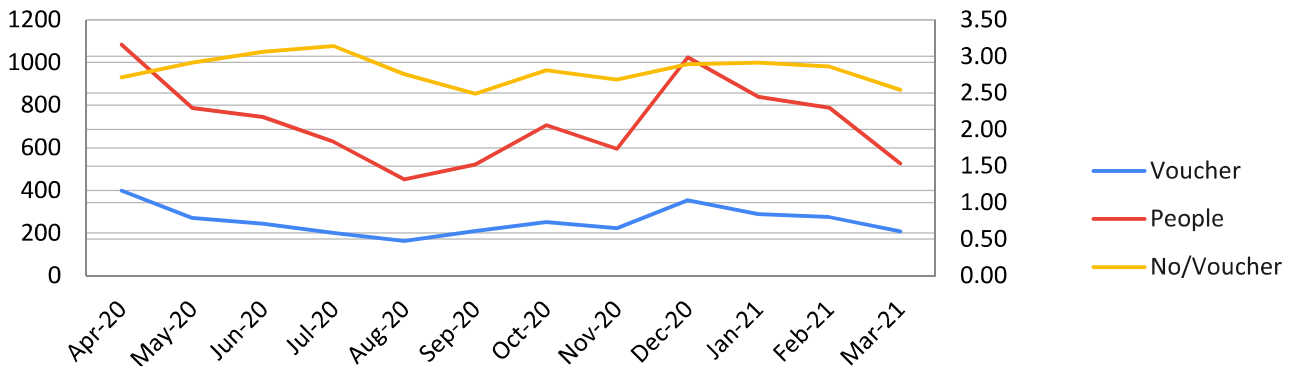
3083 vouchers were fulfilled by the FDCs, this is a 21% increase on the previous year. The percentage split of vouchers between the Winsford and the Northwich locations was very similar, with the remainder being fulfilled through home deliveries. Where vouchers are presented is not always an accurate reflection of where people live. Some will come a significant distance, possibly to avoid being recognised, or come to the centre that is open on the day they receive the voucher. Or at a time that is convenient.

Based on the number of people fed, the pattern across the FDCs alters slightly with St Johns feeding slightly more people than the GGO.

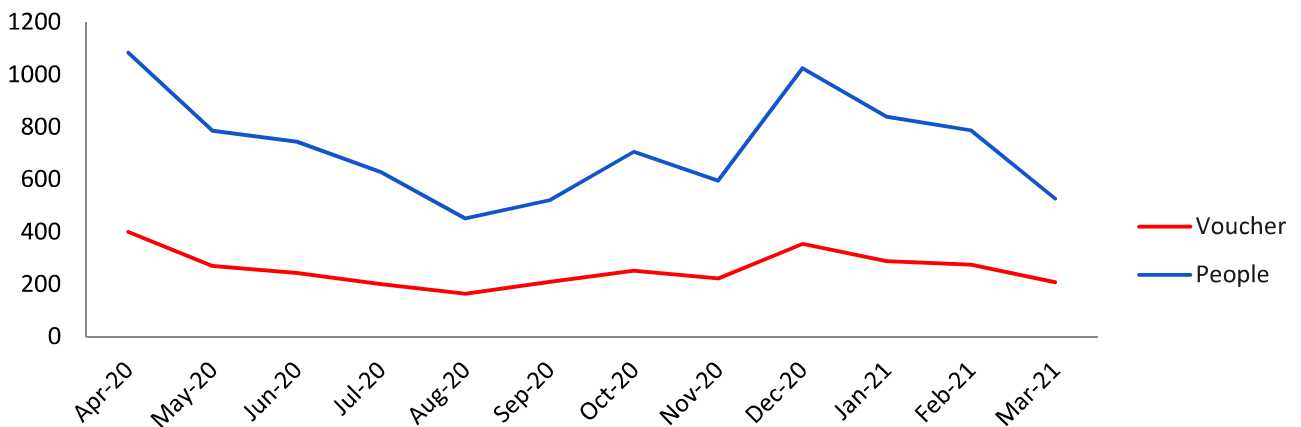
Throughout the year MCFB worked exclusively on an e-voucher system supported by an appointments system to facilitate the safe collection of food. We plan to continue these arrangements for the future. During the year we have worked closely with referrers and especially the Citizens Advice Bureau to ensure that all those in need of a voucher were able to obtain one and the Trustees are grateful to Sean for his dedication and support.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021

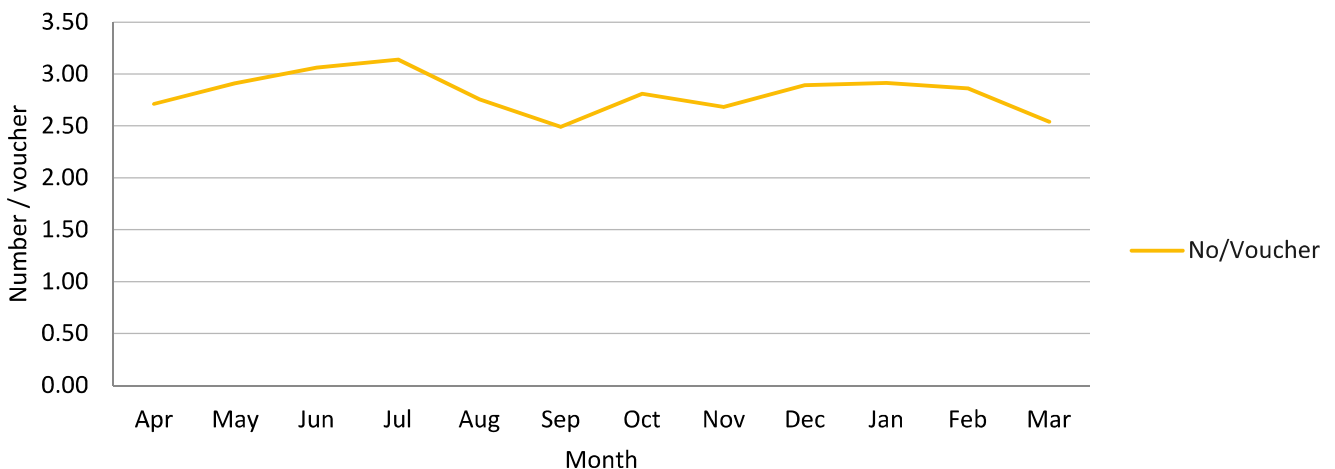
Voucher Fulfilled / People Fed and Average Fed / Voucher (right axis)



Monthly Vouchers Fulfilled and People Fed



People Fed per Voucher



Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021

The numbers of people fed remained high throughout the year but ranged from 66% to up to a 125% increase based on last year's figures. It was particularly busy from April to July, again in October and then from December to February. Over 1000 people were fed in both April and December 2020. Additional seasonal food items were provided for individuals and families for the Christmas period with the fresh meat vouchers proving particularly popular.

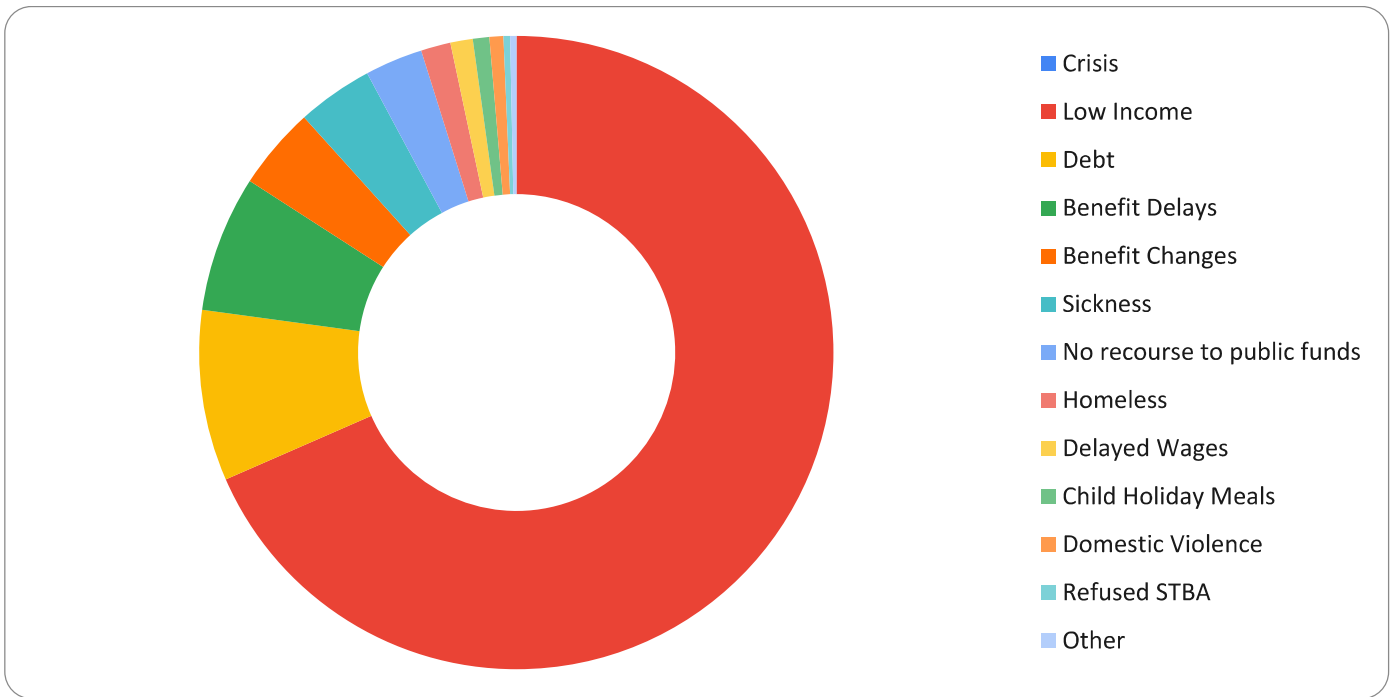
Again, this year, MCFB participated in a Holiday School Meals initiative which now covers all school holidays. The aim is to support families normally covered by the Pupil Premium. However, there was alternative provision by the government this year so the demand for our service particularly during the summer months, was less.

## Reasons for Referral

The voucher provides the referrer with 12 options to describe the nature of the crisis the client is experiencing. Some clients' issues are complex and the referrers select the crisis relevant to why they have issued a particular voucher.

<b>Crisis</b>	<b>Voucher</b>	<b>People</b>	<b>Percentage</b>
Low Income	2110	5956	68.52%
Debt	269	598	6.88%
Benefit Delays	214	571	6.57%
Benefit Changes	130	326	3.75%
Sickness	119	271	3.12%
No recourse to public funds	91	537	6.18%
Homeless	47	69	0.79%
Delayed Wages	35	131	1.51%
Child Holiday Meals	26	112	1.29%
Domestic Violence	22	71	0.82%
Refused STBA	10	24	0.28%
Other	10	26	0.30%
	3083	8692	100.00%

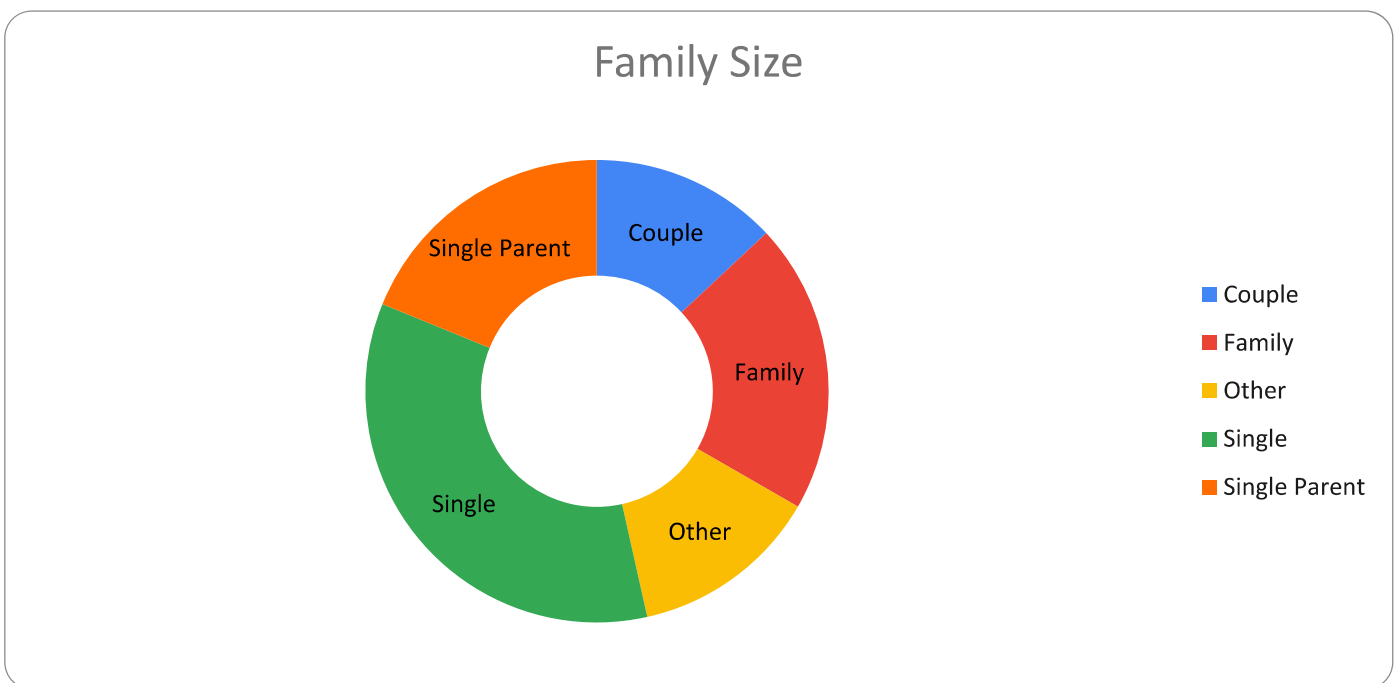
Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021



The top 4 reasons for client referrals were Low income (68.5%), Debt (6.9%), Benefit delay (6.6%) and Benefit change (3.8%) which collectively account for 86% of individuals receiving vouchers. In the last year low income remained the number one reason for referral with Debt remaining the second highest reason. This year saw a significant increase in the numbers for whom no recourse to public funds was the main reason for referral.

**.Family Classification**

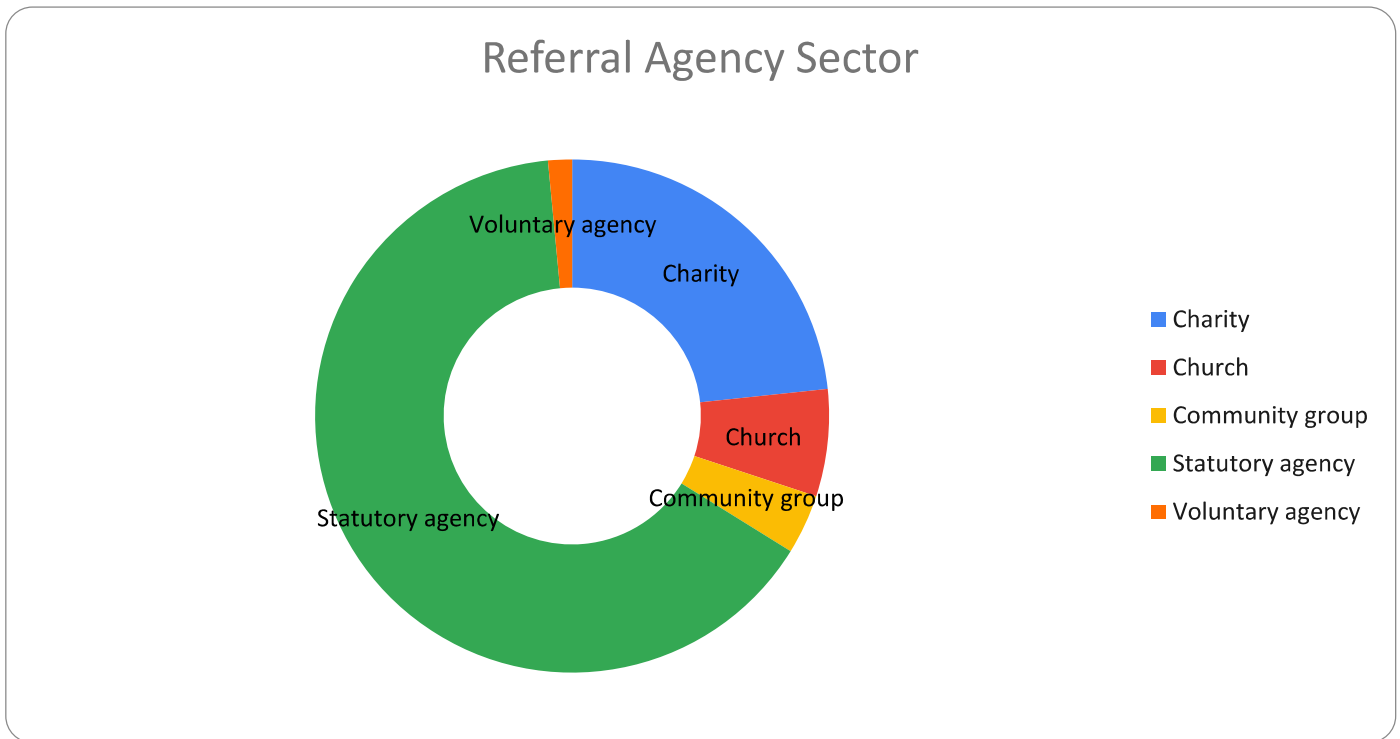
Around 35% of the vouchers were presented by single people, with families making up nearly 39% of all people fed.



Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021

## Referrers

During the year we again saw a number of new organisations start to issue vouchers. As a result, the number of referring organisations increased during the year with 132 organisations registered to use e-vouchers. 65% of referrers are statutory agencies, e.g. Job Centre Plus, CWAC agencies, Children's Centres, Schools, Doctors' surgeries; 23% are charities, e.g. Citizens Advice Bureau, and For Futures and the remainder comprise churches, community groups and others.



The role of the Referrers is critical to us as they know the clients and their circumstances and they act as gatekeepers to ensure the food goes to those in crisis/real need. The top ten referrers shown above issue 73% of all vouchers redeemed and cover 70.5% of all people fed.

Based on the number of vouchers issued, the CAB Northwich was the largest referrer (493) followed by the CWAC Help Team (451), CAB Winsford (443), Weaver Vale Housing Trust (227) and Cheshire and Greater Manchester Rehabilitation Team (134) These organisations between them issued 57% of all vouchers redeemed.

At the start of the year, we moved exclusively to the use of e-vouchers. This made it easier for both referring organisations to issue, and for clients to access, our vouchers and our services. We also incorporated our e-vouchers with an appointments system allowing individuals to book a timed slot for the collection of their food. If individuals were self-isolating, we also introduced a timed delivery service.

## Public Benefit Report

### Purpose

MCFB's stated aim is to provide relief to individuals and families in crisis in Mid Cheshire and surrounding areas, through the provision of a sustainable foodbank and associated activities.

### Key Activities 2020/21

MCFB fed 8692 people (5363 adults and 3329 children)

MCFB collected 110 tonnes of food from donors and purchases

MCFB received 3083 vouchers from its referring partners

MCFB operates through 9 Food Distribution Centres 3 in Winsford and 5 in Northwich and 1 in Tarporley

### Public Benefit

The Trustees have taken account of the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning future MCFB activities. The Trustees have taken note of the following:

- The information published in Cheshire West and Chester Council's Borough Report for 2019, indicated that:
  - (i) 16 of its neighbourhoods rank in the 10% most deprived in England
  - (ii) 2 neighbourhoods (one of which is Winsford Over and Verdin Ward) rank in the 2% most deprived in England
  - (iii) 13.4% of primary school pupils and 11.8% of secondary school pupils are eligible for free school meals
  - (iv) More than one fifth (22.7%) of residents in employment work part time

This information shows that we are providing services in an area showing some significant deprivation, and, indicates why, some of the population need to access our services.

- The top 4 reasons for referrals to MCFB were Low Income, Debt, Benefit Change and Benefit Delay with the largest increase in the previous year being for low income and debt.
- The Legatum Institute, using Social Metrics Commission figures, reported in December 2020 that, since the pandemic began, the number of people in the UK living in poverty had risen to more than 15 million. Also, that the economic crisis put an extra 700,000 people into poverty (just over half of these had income up to 25% below the poverty line, and 270,000 of them had slipped more than 50% below known as deep poverty).
- The Financial Conduct Authority reported that 1 in 4 adults have been left financially vulnerable as the fallout from Covid-19 drives more people into debt. Redundancies rose at the fastest rate on record and millions of people earned less on furlough.
- MCFB was able to provide a service to these additional individuals and families in crisis as a result of the pandemic and so benefiting the appropriate members of the local community in line with our aims.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help.

## Mid Cheshire Foodbank Ltd

### Trustees' annual report for the year ended 31 March 2021

The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Financial review

The Accounts for the year ending 31<sup>st</sup> March 2021 show a significant increase in both income and expenditure all due to the Covid pandemic. Our funds carried forward have increased from £80,441 to £258,460 and the reserves policy has been reviewed and updated.

Income of £444,324 (2020: £159,115) included a significant increase in financial donations which totalled £250,268 (2020: £48,267) for which we are extremely grateful. This includes:

- £64,510 of grant funding (2020: £7,000) which included grants from the Trussell Trust, Steve Morgan Foundation, Cheshire West and Chester, Cheshire Community Foundation, National Lottery, INEOS, Coop and The Holroyd Foundation
- £54,775 (2020: 20,052) of donations from local companies, churches and charities
- £119,897 (2020: £16,019) from individuals which included fund raising events held for our benefit and an increase in our number of regular standing order donors
- As a result of the increase in donations our gift aid, supermarket top up funding and bank interest increased

One of the grants (£10,000) was restricted for the purchase of a van which was purchased during the year.

The balance of the increase in income was due to an increase in stock donated and given out in the year of £194,056 (2020: £110,848).

Expenditure of £266,305 (2020: £144,264) includes the stock donated and given out with the balance being financial expenditure of £72,249 (2020: £33,416) which includes:

- Stock purchases of £44,733 (2020: £15,915) to buy items when needed due to shortages in donations and also to provide fresh fruit, vegetables, eggs, bread and some seasonal food at Christmas and Easter which we know were very much appreciated
- Other expenditure £27,516 (2020: £12,569) included 4 months running costs of one van, rental of additional warehouse space and higher administration and operating costs due to demand

### Reserves policy

Given the current uncertain economic climate and the potential impact of the end of the furlough scheme later this financial year the Trustees believe that the increase in free reserves to £238,413 is appropriate. Total expenditure in the past year was £226,305 and the generous financial donations and Covid support grants are not expected to continue. Excluding donated stock the operating expenditure for the year was £72,249. The Foodbank now has two vans to run with additional costs of £10,000pa, is looking at larger premises which would increase costs by approximately £20,000pa and is actively considering whether appropriate to employ people which would have a significant impact on reserves.

The Trustees continue to actively review the reserves position and policy and to decide if it is appropriate to apply for further grants if they become available.

# Mid Cheshire Foodbank Ltd

## Trustees' annual report for the year ended 31 March 2021

### **Structure, governance and management**

The Trustees regularly review the governance of the Foodbank and conducted a skills audit which is used when recruiting new Trustees. Volunteers and referrers with the skills required are asked if they would to join the Trustee Board. New Trustees are elected by the Members at the AGM but can also be co-opted by the other Trustees within the year.

The organisation is a charitable company limited by guarantee, incorporated on 23 January 2013 and registered as a charity on 19 April 2013.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 10 (2020:9). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

### **Related parties and relationships with other organisations**

Mid Cheshire Foodbank(MCFB) is one of a network of Foodbank's affiliated to the Trussell Trust. It operates under the framework of the Trussell Trust and complies with the processes and procedures set out in the Operating Manual.

MCFB has built up significant relationships with other organisations locally, working to support those in food poverty namely the Citizens' Advice Bureau, Cheshire Food Hub, the Community Grocery and the Fresh Start Babybank. Although each of the organisations operates independently, we work together to provide mutual benefit and to support the users of our services.

We have a key relationship with each of our referring organisations as they enable people to access our services. We work most closely with our main referrers who are supporting individuals in a range of areas such as housing, finance and debt management in an attempt to alleviate poverty.

Mid Cheshire Foodbank Ltd  
Trustees' annual report for the year ended 31 March 2021

## Statement of responsibilities of the trustees

The trustees (who are also directors of Mid Cheshire Foodbank Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 19 July 2021 and signed on their behalf by

*Rodger Spurling*

Rodger Spurling

Chair

Mid Cheshire Foodbank Ltd  
Independent Examiners report for the year ended 31 March 2021

**Report to the trustees/members of Mid Cheshire Foodbank Ltd**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 15 to 26.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

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

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



Adrian Phillips FCA  
Arlo Accountancy Limited  
107 Valley Road  
Stockport  
SK4 2DB

28 / 07 / 2021

**Mid Cheshire Foodbank Ltd**  
**Statement of Financial Activities**  
**(including Income and Expenditure account)**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds</i> 2020 £
<b>Income from:</b>							
Donations and legacies	3	433,871	10,000	443,871	158,644	-	158,644
Investments	4	453	-	453	471	-	471
<b>Total income</b>		<b>434,324</b>	<b>10,000</b>	<b>444,324</b>	<b>159,115</b>	<b>-</b>	<b>159,115</b>
<b>Expenditure on:</b>							
Charitable activities	5	265,404	901	266,305	144,264	-	144,264
<b>Total expenditure</b>		<b>265,404</b>	<b>901</b>	<b>266,305</b>	<b>144,264</b>	<b>-</b>	<b>144,264</b>
<b>Net income/(expenditure) for the year</b>	6	<b>168,920</b>	<b>9,099</b>	<b>178,019</b>	<b>14,851</b>	<b>-</b>	<b>14,851</b>
Transfer between funds		9,099	(9,099)	-			-
<b>Net movement in funds for the year</b>		<b>178,019</b>	<b>-</b>	<b>178,019</b>	<b>14,851</b>	<b>-</b>	<b>14,851</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		80,441	-	80,441	65,590	-	65,590
<b>Total funds carried forward</b>		<b>258,460</b>	<b>-</b>	<b>258,460</b>	<b>80,441</b>	<b>-</b>	<b>80,441</b>

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

**Mid Cheshire Foodbank Ltd**  
**Company number 8372107**

**Balance sheet as at 31 March 2021**

	Note	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		20,047		382
			20,047		382
<b>Total fixed assets</b>			<b>20,047</b>		<b>382</b>
<b>Current assets</b>					
Debtors	11	10,073		1,479	
Cash at bank and in hand	12	229,944		78,946	
			240,017		80,425
<b>Total current assets</b>			<b>240,017</b>		<b>80,425</b>
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	13	(1,604)		(366)	
			238,413		80,059
<b>Net current assets</b>			<b>238,413</b>		<b>80,059</b>
<b>Total assets less current liabilities</b>			258,460		80,441
<b>Net assets</b>			258,460		80,441
<b>The funds of the charity:</b>					
Restricted income funds	14		-		-
Unrestricted income funds	15		258,460		80,441
			258,460		80,441
<b>Total charity funds</b>			258,460		80,441

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 26 form part of these accounts.

Approved by the trustees on 19 July 2021 and signed on their behalf by:

*Rodger Spurling*

*J H Lenderyou*

Roger Spurling (Chair)

Jo Lenderyou (Treasurer)

# Mid Cheshire Foodbank Ltd

## Notes to the accounts for the year ended 31 March 2021

### 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Cheshire Foodbank Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

#### b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

#### c Preparation of the accounts on a going concern basis

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to remain operational throughout the pandemic. However, it has now reviewed its expenditure and projects and, based on donor commitments already received or confirmed at the date of approval, and its reserves, the trustees are confident that the charity can continue to fulfil its commitments to beneficiaries

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Notes to the accounts for the year ended 31 March 2021 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## Mid Cheshire Foodbank Ltd

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### **h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of running a foodbank and providing services to beneficiaries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated

Motor vehicles	25%
Office fixtures and computer equipment	25%

## Mid Cheshire Foodbank Ltd

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### **k Stock**

In accordance with the SORP, donated items for distribution are recognised in the accounts only when distributed from the warehouse. Thus when the value of stock distributed is calculated as expenditure, an equal amount is stated as income from donations.

The stock in the warehouse at 31st March 2021 is not required to be recorded in the balance sheet, but, to give a clearer picture of the charity it is noted here that the value of the stock held in the warehouse at 31st March 2021 was £39,200. The stocktake scheduled for the end of March was not able to be undertaken due to the coronavirus lockdown situation, and it was agreed to undertake the next stocktake as planned in July 2021.

#### **l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **o Financial instruments**

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

## **2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Donations - Organisations	54,775	-	54,775	20,052	-	20,052
Donations - Individuals	119,897	-	119,897	16,019	-	16,019
Top-up donations from stores	3,303	-	3,303	3,264	-	3,264
Donated Stock items	194,056	-	194,056	110,848	-	110,848
Grants	54,510	10,000	64,510	7,000	-	7,000
Gift Aid	7,205	-	7,205	1,461	-	1,461
Other income	125	-	125	-	-	-
<b>Total</b>	<b>433,871</b>	<b>10,000</b>	<b>443,871</b>	<b>158,644</b>	<b>-</b>	<b>158,644</b>

4 Investment income

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Income from bank deposits	453	-	453	471	-	471
	453	-	453	471	-	471

## Mid Cheshire Foodbank Ltd

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### 5 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Donated stock items	194,056	110,848
Purchased stock	44,733	15,915
Warehouse Rent	6,000	6,000
Warehouse running costs	7,901	5,679
Distribution centre costs	481	226
Vehicle running costs	2,431	-
Insurance	584	742
Depreciation	1,557	232
Governance costs	1,048	48
Administration costs	7,514	4,574
	266,305	144,264
	266,305	144,264
Restricted expenditure	901	-
Unrestricted expenditure	265,404	144,264
	266,305	144,264
	266,305	144,264

#### 6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	1,557	232
Operating lease rentals:		
Property	6,000	6,000
Independent examiner's fee	1,000	-
	8,557	6,232
	8,557	6,232

## Mid Cheshire Foodbank Ltd

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### 7 Staff costs

The charity does not have any employees

The key management personnel of the charity are the trustees. The total employee benefits of the key management personnel of the charity were £nil (2020: £nil).

#### 8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year of £nil (2020:£nil).

Aggregate donations from related parties were £nil (2020: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

During the year the son of P Bailey was paid £1,930 in respect of mileage and work undertaken as a driver. Owing to the limitations of available drivers during the UK lockdown due to Covid-19 the trustees are satisfied that this was a reasonable arms length cost and represented best value to the charity.

#### 9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Fixed assets: tangible assets

Cost	Motor Vehicles £	Computer equipment £	Total £
At 1 April 2020	-	979	979
Additions	20,646	576	21,222
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	20,646	1,555	22,201
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2020	-	597	597
Charge for the year	1,151	406	1,557
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,151	1,003	2,154
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2021	19,495	552	20,047
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	-	382	382
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

11 Debtors

	2021 £	2020 £
Other debtors	5,361	-
Prepayments and accrued income	4,712	1,479
	<hr/>	<hr/>
	10,073	1,479
	<hr/> <hr/>	<hr/> <hr/>

12 Cash at bank and in hand

	2021 £	2020 £
Short term deposits	31,332	30,879
Cash at bank and on hand	198,612	48,067
	<hr/>	<hr/>
	229,944	78,946
	<hr/> <hr/>	<hr/> <hr/>

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	1,604	366
	<u>1,604</u>	<u>366</u>

14 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Holroyd Foundation	-	10,000	(901)	(9,099)	-
Total	<u>-</u>	<u>10,000</u>	<u>(901)</u>	<u>(9,099)</u>	<u>-</u>

Name of restricted fund	Description, nature and purposes of the fund
Holroyd Foundation	To fund the purchase of a van in the year

15 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	80,441	434,324	(265,404)	-	249,361
Designated Fixed assets	-	-	-	9,099	9,099
	<u>80,441</u>	<u>434,324</u>	<u>(265,404)</u>	<u>9,099</u>	<u>258,460</u>

**Comparative period**

	Balance at £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	65,590	159,115	(144,264)	-	80,441
	<u>65,590</u>	<u>159,115</u>	<u>(144,264)</u>	<u>-</u>	<u>80,441</u>

Mid Cheshire Foodbank Ltd

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated Fixed Assets	Funds held specifically in relation to fixed assets

16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	10,948	9,099	-	20,047
Net current assets/(liabilities)	238,413	-	-	238,413
<b>Total</b>	<b>249,361</b>	<b>9,099</b>	<b>-</b>	<b>258,460</b>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	382	-	-	382
Net current assets/(liabilities)	80,059	-	-	80,059
<b>Total</b>	<b>80,441</b>	<b>-</b>	<b>-</b>	<b>80,441</b>