

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

Charity number	1151705
Company number	08372107
Registered office and operational address	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



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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.

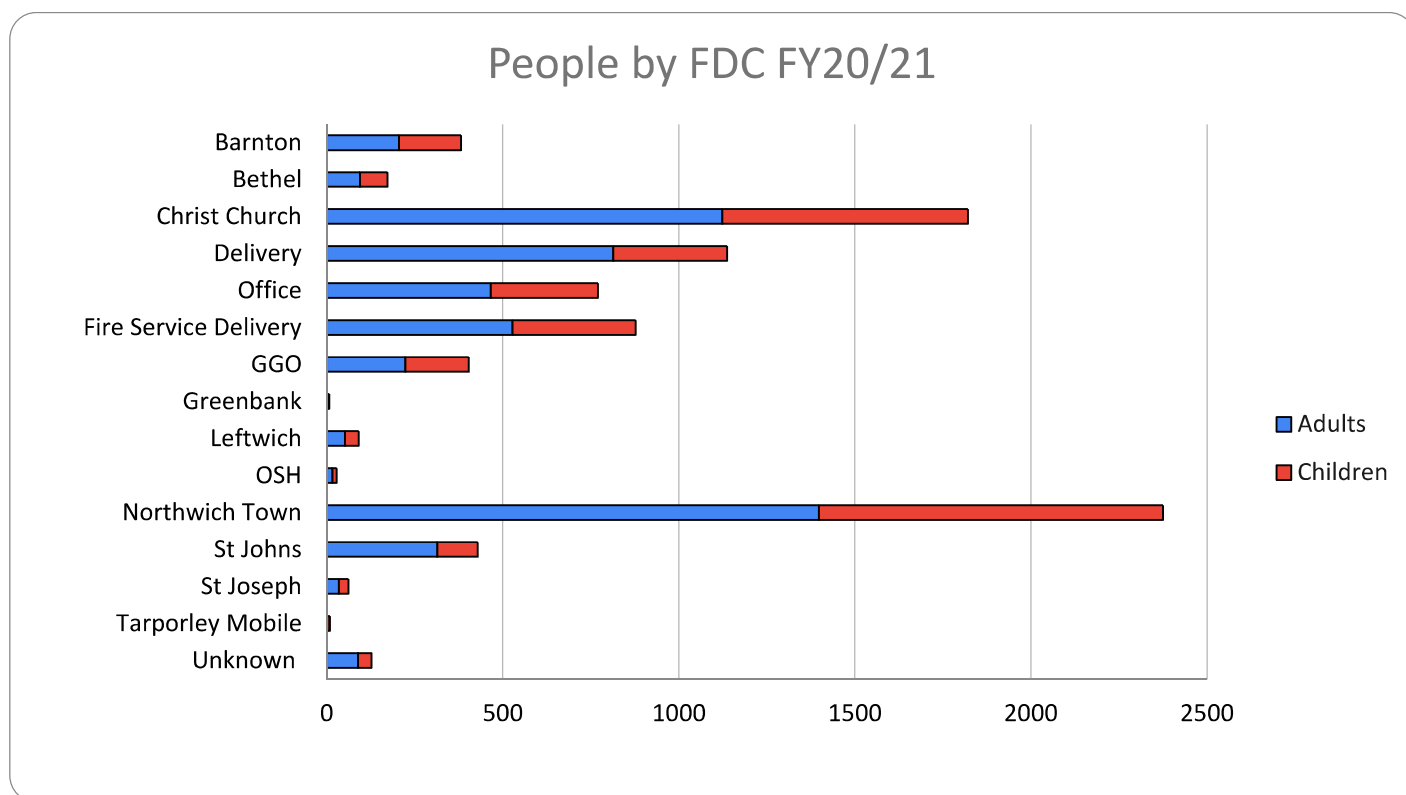
MCFB continues to be run solely by volunteers.

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.

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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.

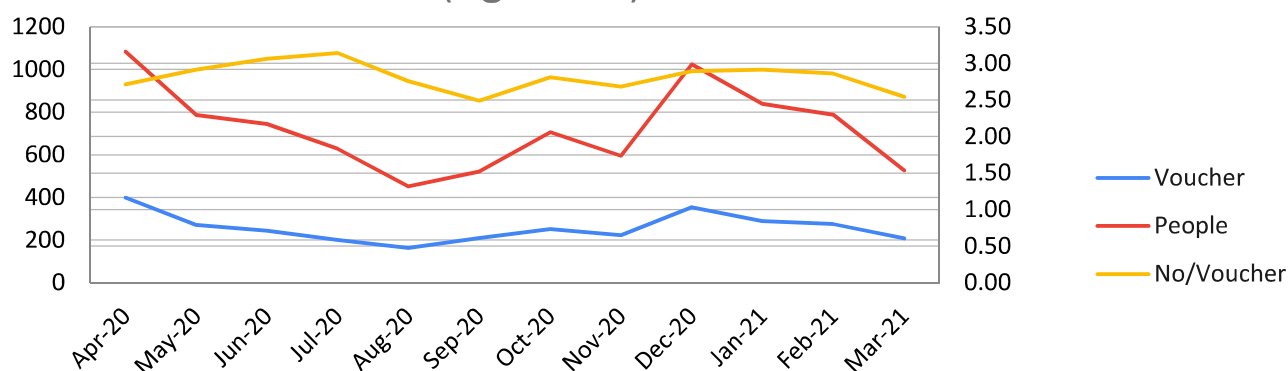
3083 vouchers were fulfilled by the FDCs, this is a 21% increase on the previous year. The percentage split of vouchers between the Winsford and the Northwich locations was very similar, with the remainder being fulfilled through home deliveries. Where vouchers are presented is not always an accurate 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.

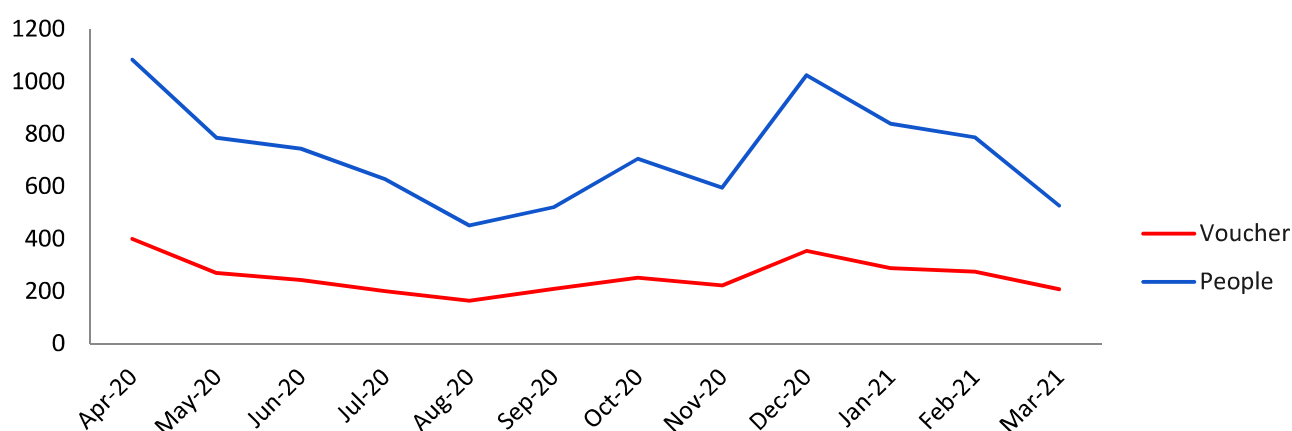
Throughout the year MCFB worked exclusively on an e-voucher system supported by an appointments system to facilitate the safe collection of food. We plan to continue these arrangements for the future. During the year we have worked closely with referrers and especially the Citizens Advice Bureau to ensure 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.

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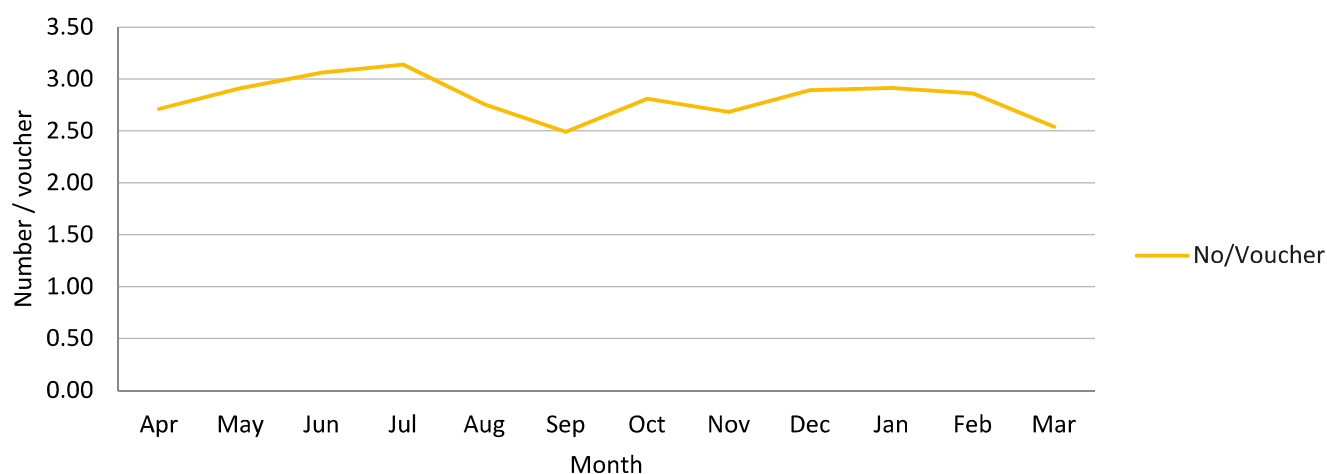
### Voucher Fulfilled / People Fed and Average Fed / Voucher (right axis)



### Monthly Vouchers Fulfilled and People Fed



### People Fed per Voucher



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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.

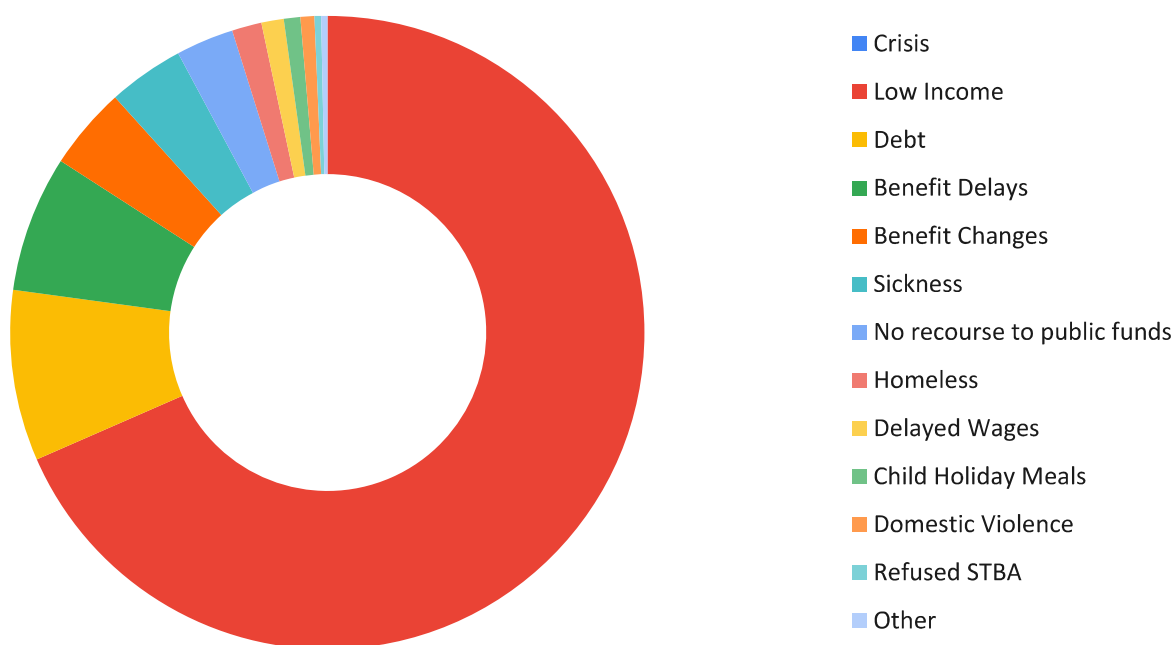
Again, this year, MCFB participated in a Holiday School Meals initiative which now covers all school holidays. The aim is to support families normally covered by the Pupil Premium. However, there was alternative provision by the government this year so the demand for our service particularly during the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

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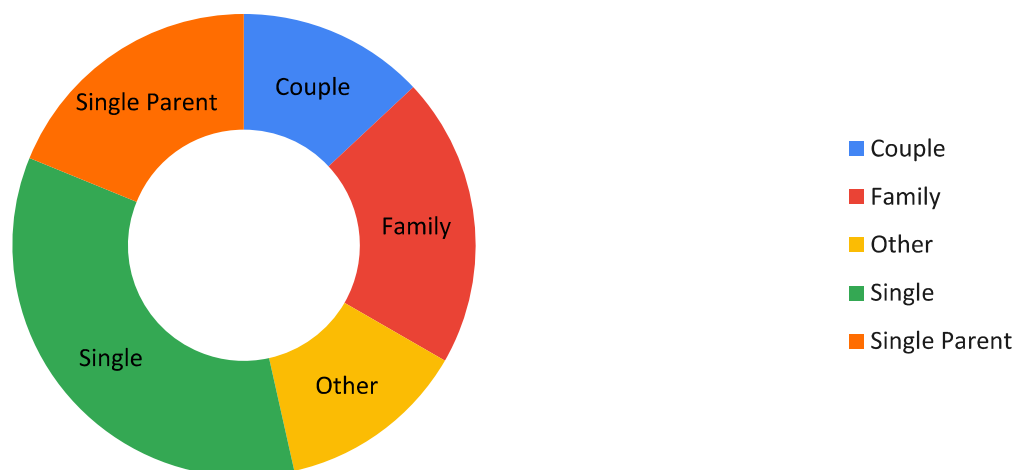


The top 4 reasons for client referrals were Low income (68.5%), Debt (6.9%), Benefit delay (6.6%) and Benefit change (3.8%) which collectively account for 86% of individuals receiving vouchers. In the last year low income remained the number one reason for referral with Debt remaining the second highest 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.

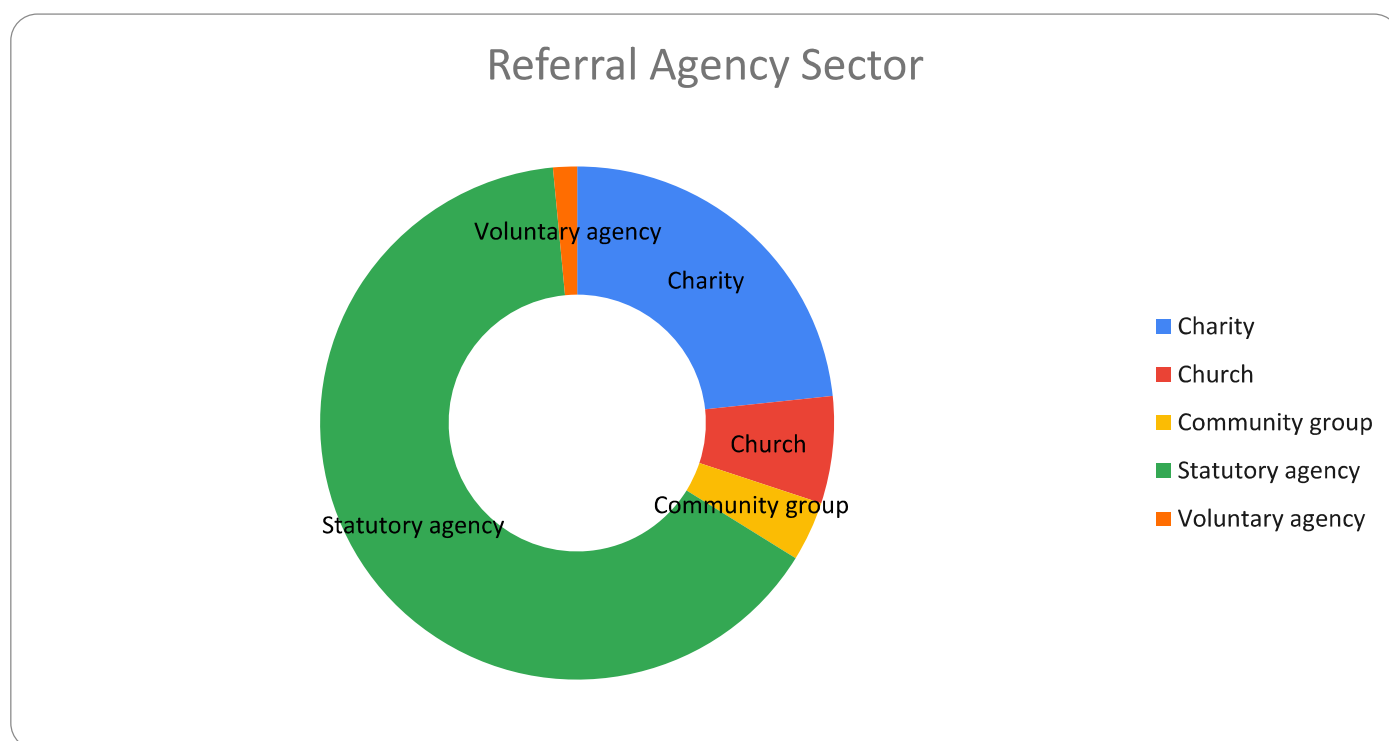
### Family Size



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## 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.

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Trustees' annual report for the year ended 31 March 2021

## 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 2020 £</i>
<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
<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
<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)
<b>Net current assets</b>		<b>238,413</b>	<b>80,059</b>
<b>Total assets less current liabilities</b>		<b>258,460</b>	<b>80,441</b>
<b>Net assets</b>		<b>258,460</b>	<b>80,441</b>
<b>The funds of the charity:</b>			
Restricted income funds	14	-	-
Unrestricted income funds	15	258,460	80,441
<b>Total charity funds</b>		<b>258,460</b>	<b>80,441</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 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)

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%



**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.

Mid Cheshire Foodbank Ltd

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>	433,871	10,000	443,871	158,644	-	158,644

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
	<hr/>	<hr/>
	266,305	144,264
	<hr/>	<hr/>
Restricted expenditure	901	-
Unrestricted expenditure	265,404	144,264
	<hr/>	<hr/>
	266,305	144,264
	<hr/>	<hr/>

### 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	-
	<hr/>	<hr/>

## 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
Total	249,361	9,099	-	258,460
<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
Total	80,441	-	-	80,441