

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

| | |
|---|---|
| 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:

| | |
|------------------|------------------------|
| Peter Schofield | Chair |
| Rodger Spurling | Resigned 18 July 2022 |
| Jo Lenderyou | Treasurer |
| Jo Rafferty | |
| Sarah Seward | 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

| Annual Statistics | 2022/23 | 2021/22 |
|--|--------------------------|--------------------------|
| 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 £ |
|--|------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 350,014 | 18,622 | 368,636 | 210,385 | - | 210,385 |
| Investments | 4 | 1,114 | - | 1,114 | 474 | - | 474 |
| Total income | | 351,128 | 18,622 | 369,750 | 210,859 | - | 210,859 |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 329,807 | 16,417 | 346,224 | 221,084 | - | 221,084 |
| Total expenditure | | 329,807 | 16,417 | 346,224 | 221,084 | - | 221,084 |
| Net income/(expenditure) for the year | 6 | 21,321 | 2,205 | 23,526 | (10,225) | - | (10,225) |
| Transfer between funds | | - | - | - | - | - | - |
| Net movement in funds for the year | | 21,321 | 2,205 | 23,526 | (10,225) | - | (10,225) |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 248,235 | - | 248,235 | 258,460 | - | 258,460 |
| Total funds carried forward | | 269,556 | 2,205 | 271,761 | 248,235 | - | 248,235 |

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

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.

Notes to the accounts for the year ended 31 March 2023 (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.

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.

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

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 | - | - | - | - | - | - |
| Total | 350,014 | 18,622 | 368,636 | 210,385 | - | 210,385 |

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 |

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

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/> |
| Restricted expenditure | 16,417 | - |
| Unrestricted expenditure | 329,807 | 221,084 |
| | <hr/> | <hr/> |
| | 346,224 | 221,084 |
| | <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/> |

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).

Notes to the accounts for the year ended 31 March 2023 (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 (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.

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

11 Fixed assets: tangible assets

| | Motor Vehicles £ | Computer equipment £ | Total £ |
|-----------------------|------------------------|----------------------------|------------|
| Cost | | | |
| At 1 April 2022 | 20,646 | 1,555 | 22,201 |
| At 31 March 2023 | 20,646 | 1,555 | 22,201 |
| Depreciation | | | |
| 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 |
| Net book value | | | |
| 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/> |

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/> |

**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 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 248,235 | 351,128 | (329,807) | - | 269,556 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 258,460 | 302,155 | (312,380) | - | 248,235 |
| | <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

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/> |
| Comparative period | | | | |
| | 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/> |