

WARRINGTON FOODBANK

England & Wales · Charity number 1152525

Details

Status Registered

Legal form Other

Registered 2013-06-20

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

Contact

Address Hilda Whitfield House
Warrington Food Bank Warehouse
9 Tanning Court
Warrington
WA1 2HF

Phone 01925977630

Email info@warrington.foodbank.org.uk

Website warrington.foodbank.org.uk

Activities

Objects: The relief of financial hardship amongst people in Warrington and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:• providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty• such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services

Activities: To relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, in such ways as the trustees see fit.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£418,092	£531,174	-	-
2024-05-31	£290,335	£289,970	-	-
2023-05-31	£247,671	£151,630	-	-
2022-05-31	£189,016	£188,284	-	-
2021-05-31	£290,364	£89,299	-	-

Trustees

Name	Role	Appointed
Michael Ruck	Chair	2022-10-26
Benjamin William Pennell		2024-02-28
Carmena Wood		2023-08-02
Helen Horton		2023-07-19
Jane Christine McVey		2026-01-19
Lesley Anne Sweeney		2025-02-24

WARRINGTON FOODBANK

England & Wales - Charity number 1152525

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025**

**WARRINGTON
FOODBANK**

CHARITY REGISTRATION No: 1152525



Independent Examiners Ltd
The Grain Store
Hills Barns,
Appledram Lane South,
Chichester,
PO20 7EG

WARRINGTON FOODBANK

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Legal and administrative information

Charity number 11592525

Financial Year June 24 to May 25

Trustees At 31st May 2025	Name	Position	Term End
	Ben Pennell	Inclusivity Lead	02/27
	Carmena Wood	People and Ops	08/26
	Helen Horton	Data Protection	07/26
	Lesley Sweeney	Safeguarding Lead	04/27
	Michael Stallard	Vice Chair	11/25
	Michael Ruck	Chair	11/25
	Paul Crane	Treasurer	01/26
	Shirley Booth	Team Leader Representative	11/25

Objects The relief of financial hardship amongst people in Warrington and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

- providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty.
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services.

Governing Document Constitution adopted 05/06/2013 and amended 20/09/2023

Registered Address Hilda Whitfield House
Warrington Foodbank
9 Tanning Court
Warrington
WA12HF

Trustee's Annual Report

Structure, Governance and Management

Type of Governing document	Constitution
How the charity is constituted	Association
Trustee selection method	Recommended by members/trustees Elected at the annual general meeting Between Annual General Meetings, appointed by existing trustees

Governance and charity overview

Warrington Foodbank continues to commit to an open and transparent trustee board to which anyone is welcome to apply for any position. The board favours experience and knowledge in a certain aspect rather than volunteering hours and is keen to recruit trustees who can bring additional value and oversight to our charity.

Existing trustees have continued to excel in specific roles and we have additional opportunities for general board trustees who can help us create a more rounded board.

The expansion of staff over the last year has allowed the trustee's to take more of a strategic view rather than review day to day operation and we will continue to build our knowledge to increase our ability to review decisions professionally and plan strategically.

We have challenged our charity to do more than offering a plaster fix to try and help root causes and this has seen the creation of additional pantries, support of existing pantries, a network for food sharing, the installation of a walk in fridge and freezer and overhaul of unit 8 in to a surplus sharing logistical hub for local groups and a wider network and, new digital tools for effective communication between teams. Whilst its incredibly difficult to provide exact numbers or figures on how this multifaceted approach has benefitted our charity it is clear that if we can continue to provide crisis support, provide additional access to financial inclusion and benefit maximisation advise, support affordable food provisions, collect and distribute food surplus to other local organisations like the Youth Zone, the verve, affordable food projects etc this can only result in a positive impact in the community with a direct but sometimes hidden and reduced reliance on our foodbank crisis support provision.

It is clear that the operations team are continuing to refine processes and procedures and come up with new ways to support our volunteers and guests and changes over the recent year are a testament to their dedication and tireless hard work.

Whilst our many routes of assistance are becoming solidified we as a team are embarking on a vision and values exercise that will reach every element of our charity. This exercise will help mold and shape our vision for the future to ensure we are not only all pulling in the same direction but importantly, know why we are doing so.

As a board we will continue to ensure that Warrington Foodbank keeps its main focus as crisis support but will where possible look to support additional initiatives to help the local community in any reasonable way possible.

Objectives and Activities

Summary of the main activities undertaken for the public benefit

The key purpose of Warrington foodbank is summed up in its objects, namely

“The relief of financial hardship amongst people in Warrington and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

- providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services”

The trustees have carefully considered the Charity Commission guidance on public benefit and are satisfied that the charitable aid, namely food, that is provided, is made available to the “public” in such a way as to relieve poverty and seek to prevent the need reoccurring. The “benefit” that results means that the hungry are fed and that positive signposting is given to aid the individual in the medium or long term.

Our charity operates a “voucher only service” and relies upon partnership with agencies that carry out the assessments for vouchers. This practice of working with agencies, located across the town, provides the trustees with confidence that the public are helped appropriately and that everything possible is done to ensure that core issues are addressed. The agencies we work with range from Housing Associations to Mental Health professionals, from Schools to those working with ex-armed services personnel, and G.P. surgeries.

Once a voucher has been issued, the individual collects the food at one of our distribution centres. These are located at:

- Unit 2 Tanning Court – Town Centre
- St Thomas’ Church – Stockton Heath.

Operations Annual Report

Last 12 Months

For the period of June 2024 - May 2025 inclusive the foodbank issued 7468 parcels which supported 10868 adults and 5843 children.

This compares with the previous year figures for June 2023 - May 2024 which saw 8123 parcels issued supporting 12120 adults and 6538 children.

A reduction by all metrics, this is a positive sign and is no doubt supported by the work we have undertaken with our referral partners to assess and triage appropriate support measures, the increase of food provision within the borough supported by the work on WVA's food network and the implementation of the financial inclusion project being delivered in-house by Citizens Advice(CA) Warrington.

Concerningly, 1472 referrals to the service were for people who had never made use of a Trussell foodbank previously, highlighting new insecurities people are still facing due to a variety of circumstances. More than 1 in 10 people using the service have access to some sort of income without taking benefits into consideration.

49% of households accessing foodbank only used our services once within the year, with the average visit frequency overall being 2.7 times per year. In total 2802 unique households were supported throughout the year by foodbank to some capacity.

Bewsey & Whitecross (1612), Fairfield & Howley (1466) and Poplars & Hulme (954) are the wards with the highest voucher redemption.

Adults aged 35-44 made up the most popular demographic for voucher support (17.7%), followed by children 5-11 (14.6%) 45-54 (14.05%) and 25-34 (12.95%)

Staffing has varied significantly over the last 12 months, although we continue to build and develop our staff team to meet the changing needs of the organisation and those who rely on it.

Our affordable food projects continue to develop and grow, giving us more opportunity to reach more people in the community who are pre/post crisis, just about managing or not otherwise likely to engage with foodbank. Our provision has grown from 2 to 7 locations with the creation of the Vantry and our delivery partners which give us the opportunity to reach communities on a targeted geographic area and the launch of our pantry within the foodbank building which aims to bridge the gap between foodbank and affordable support by collecting alongside the existing service. The pantries have moved from their original pricing model to a more flexible per-item model which provides more choice to those using the service and helps to make the model financially sustainable.

The financial inclusion project delivered by Warrington Citizens Advice (CA) has been running for 12 months, within this time the team have identified over £280k of potential income gains for people who have been attending the service at foodbank and taken over £365k of debt into their management. This is a crucially important part of addressing some underlying causes of people falling into foodbank use.

Due to the Shared Prosperity Fund (SPF) grant we secured, a large investment was able to be made within our services. Alongside the creation of the Vantry offering, foodbank were able to bring another chilled vehicle into the fleet and build a walk in fridge and freezer which greatly increase the capacity of food we are able to store and redistribute within the local area, both within our services and other partner services which increase food security at multiple levels.

Next 12 Months

Over the next 12 months we will have a more proactive focus on our fundraising efforts and strategy; the creation of the new fundraising post and fundraising events timetable, with more resources aimed at building a financially sustainable service for the duration of our organisations need.

Our warehouse project is progressing and will culminate with a much greater capacity for efficient storage of ambient foods, meaning we are able to support a greater number of partners and manage food stocks more effectively.

Financial Annual Report

Brief statement of the charity's policy on reserves

These figures are based on draft Receipts and Payments accounts, which have not yet been independently examined.

At the end of the financial year Warrington foodbank had a bank balance of £285,998 compared to £372,768 at the start of the year. This means that over the year we spent about £87,000 more than we received.

Historically, the majority of income is from "ad-hoc" donations rather than regular commitments, which in combination with the unpredictability of the public's need for foodbanks in the future makes financial planning difficult. This year we have also received unusually large amounts of funds via restricted grants. This suggests a cautious approach to reserves is required and during the year the Trustees set an unrestricted free reserves target of £177,000. At year-end the unrestricted free funds sit at £33,000 above this figure, so while there is still some margin it is considerably reduced from last year and continues to decrease slowly.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

Although we broke even last year in cash terms, this masked an underlying reduction in unrestricted donations that caused an overspend of £60,000 in General Funds. This trend has continued this year with a General Fund deficit of £81,000. The growing trend towards restricted grants has continued, which are excellent for funding specific projects, but do not contribute towards everyday costs. This continues to put pressure on general funds, and this is being addressed by employing a full-time Fundraising & Partnerships Lead.

Approximately half of income this year has come from Restricted funds. This could potentially be a financial risk if they represented an over-dependence on a small number of grant providers. Most of the grants have come via the UKSPF Shared Prosperity Fund (SPF) grant stream, but they largely funded discrete projects, such as vehicle purchase and installation of walk-in fridge and freezer, which are unlikely to be repeated in the near future, so this risk is considered to be manageable provided the declining General Fund reserves are addressed.

We have opened several food pantries this year in the hope that they will help to alleviate some of the pressure on Foodbank. These have started to operate with a small surplus when comparing immediate costs of food purchase against sales. Next year this will allow them to make a contribution to overheads costs, such as transportation, and staffing. Redistribution of surplus supermarket stock has increased significantly this year, to the benefit of both ourselves and the wider food network. This has reduced the need to purchase additional stocks of food for Foodbank and the Pantries, but has incurred additional costs for transportation and staff for which there is currently no recovery route.

Regular outgoings have increased significantly over the last year. In addition to running 3 warehouses (units 2, 8 & 9) we have had to employ additional members of staff, now 9. The continued generosity of Warrington Borough Council in providing the Tanning Court buildings at a very modest cost continues to be essential.

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of

the charity for that 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 judgments and estimated that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees declare that they have approved the trustees' report above at their meeting on 05/11/2025.

Signed on behalf of the charity's trustees:

Signed:



Date: 05/11/2025

Michael Ruck - Chair

Signed:



Paul Crane - Treasurer

Date: 05/11/2025

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts Warrington Foodbank for the year ended 31st MAY 2025 set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warrington Food Bank you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Warrington Food Bank accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Warrington Foodbank gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Warrington Food Bank as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

K Gomes MAAT,FCIE
Independent Examiners Ltd
The Grain Store
Hills Barns,
Appledram Lane South,
Chichester,
PO20 7EG

Signed



Date: 14.11.25

WARRINGTON FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES

For the Financial Year Ending 31 May 2025

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	3a	241,092	177,000	418,092	290,335
TOTAL INCOME		241,092	177,000	418,092	290,335
EXPENDITURE ON:					
Charitable Activities	4a	304,962	173,276	478,238	283,760
Governance Costs	4b	9,872	43,064	52,936	6,210
TOTAL EXPENDITURE		314,834	216,340	531,174	289,970
NET INCOME/(EXPENDITURE)		(73,742)	(39,340)	(113,082)	365
Transfers		4,000	(4,000)	-	
NET MOVEMENTS IN FUNDS		(69,742)	(43,340)	(113,082)	365
Total Funds Brought Forward restated		352,402	64,178	416,580	416,215
TOTAL FUNDS CARRIED FORWARD		282,660	20,838	303,498	416,580

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13-18 form part of these financial statements.

WARRINGTON FOODBANK

BALANCE SHEET

Charity Registration Number :1152525
For the Financial Year Ending 31 May 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
Fixed Assets					
Tangible Assets	2	29,046	-	29,046	46,948
Current Assets					
Cash at Bank & in Hand	5	265,161	20,838	285,999	372,769
Debtors & Prepayments	6	1,385	-	1,385	2,285
Total Current Assets		266,546	20,838	287,384	375,054
Creditors: amounts due within one year	7	12,932	-	12,932	5,422
NET CURRENT ASSETS		253,614	20,838	274,452	369,632
TOTAL ASSETS less current liabilities		282,660	20,838	303,498	416,580
Long Term Liabilities	8	-	-	-	-
NET ASSETS		282,660	20,838	303,498	416,580
Funds of the Charity					
General Funds	10	219,786	-	219,786	328,501
Designated	10	62,874	-	62,874	24,901
Restricted Funds	9	-	20,838	20,838	63,178
Total Funds		282,660	20,838	303,498	416,580

The financial statements on pages 11 to 18 were approved by the Trustees, and authorised for issue on 13 Nov. 2025.. and signed on their behalf by:

Signed :



Name: Paul Crane, Treasurer & Trustee

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ending 31 May 2025

1. ACCOUNTING POLICIES

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Warrington Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2025

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment and Furnishings	33%
Vehicles	25%

		Equipment and Furnishings	Vehicles	2024/25 Total
2. TANGIBLE FIXED ASSETS				
Cost	01-Jun-24	41,147	69,377	110,524
Additions		2,614	-	2,614
Cost at	31-May-25	43,761	69,377	113,138
Depreciation	01-Jun-24	37,285	26,291	63,576
Charge		3,172	17,344	20,516
Depreciation at	31-May-25	40,457	43,635	84,092
Net Book Value	31-May-25	3,305	25,742	29,046
Net Book Value	31-May-24	3,862	43,086	46,948

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2025

3. INCOME AND ENDOWMENTS

		Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations & Legacies					
	Note				
Business Giving	9	35,820	13,500	49,320	44,063
Church Giving		4,285	-	4,285	2,924
Community Group Giving	9	8,269	2,500	10,769	84,691
Agency giving		60,394	500	60,894	68,472
Personal giving		33,816	-	33,816	40,514
Other Giving		-	-	-	12,000
Gift Aid		15,767	-	15,767	20,050
Pantries Income		32,472	-	32,472	-
Other Income	9	26,516	160,500	187,016	12,257
Interest		23,753	-	23,753	5,364
		241,092	177,000	418,092	290,335

4. EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Cost of Charitable activities					
	Note				
Admin, supplies	9	4,063	705	4,768	14,763
Emergency food supplies	9	36,098	5,500	41,598	76,121
Equipment	9	4,511	59,503	64,014	4,679
Expenses	9	531	-	531	-
Depreciation		20,516	-	20,516	33,908
Facility Improvements	9	13,100	58,504	71,604	12,145
Fundraising and Publicity		2,119	-	2,119	-
Insurance		4,915	1,661	6,576	8,121
Maintenance & waste		6,996	-	6,996	4,537
Pantries Food	9	50,187	17,013	67,200	6,846
Utilities		18,464	154	18,618	20,966
Van Hire Diesel		16,584	4,257	20,841	8,747
Wages	13	124,797	25,979	150,776	89,498
WBC warehouse charges		2,081	-	2,081	3,429
		304,962	173,276	478,238	283,760

b) Governance Costs

Professional Fees		8,612	43,064	51,676	5,076
Independent Examiner's Fee		1,260	-	1,260	1,134
		9,872	43,064	52,936	6,210

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2025

5. CASH AT BANK AND IN HAND	Unrestricted Fund £	Restricted Fund £	Total 2024/25 £	Total 2023/24 £
Co-op Current Account	7,223	-	7,223	27,711
Co-op Savings	38,982	-	38,982	44,869
CAF Savings Account	218,827	20,838	239,665	300,026
Petty cash	129	-	129	164
	265,161	20,838	285,999	372,769

6. DEBTORS AND PREPAYMENTS	Unrestricted Fund £	Restricted Fund £	Total 2024/25 £	Total 2023/24 £
Gift Aid	1,385	-	1,385	2,285
	1,385	-	1,385	2,285

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Fund £	Restricted Fund £	Total 2024/25 £	Total 2023/24 £
Independent Examiner's Fee	1,260	-	1,260	1,134
Sundry Creditors	11,672	-	11,672	4,288
	12,932	-	12,932	5,422

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

9. RESTRICTED FUNDS					Balance
Current Year	01-Jun-24 £	Income £	Expenditure £	Transfers	31-May-25 £
Go-Give winter Essentials	-	500	500	-	-
Cash for Kids	4,000	-	-	4,000	-
Sellafield - Chiller van	-	5,000	5,000	-	-
Torus Foundation, Food	-	5,000	5,000	-	-
Trussell Trust, Financial Inclusion	51,678	-	43,064	-	8,614
Trussell Trust, Strategic Resources	6,000	-	6,000	-	-
UKSPF - Fridge/Freezer	-	35,000	35,000	-	-
UKSPF - Unit 2 Pantry	-	15,000	15,000	-	-
UKSPF - Vantry Stock	-	15,000	15,000	-	-
UKSPF - Vantry Van	-	40,000	40,000	-	-
UKSPF - Pantry Co-Ords	-	25,000	20,838	-	4,162
UKSPF - Vans	-	25,000	24,524	-	476
UKSPF -University Pantry	-	1,000	-	-	1,000
RS Integrated Supply	-	3,500	-	-	3,500
The Purslow Trust	-	5,000	3,914	-	1,086
UKSPF - Fixed/Flexi Pantry	-	2,000	-	-	2,000
Your Local Pantry	2,500	-	2,500	-	-
	64,178	177,000	216,340	-	4,000
					20,838

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2025

Restricted Prior Year	Restated				Restated
	Balance				Balance
	01-Jun-23	Income	Expenditure	Transfers	31-May-24
	£	£	£		£
Asda Foundation	2,000	-	2,000	-	-
Cash for Kids	-	4,000	-	-	4,000
Feeding Britain	-	7,500	7,500	-	-
Sainsbury's Helping Everyone Eat Better	-	500	500	-	-
Torus Foundation, YLP membership	-	3,100	3,100	-	-
Torus Foundation, Operating costs	-	4,500	4,500	-	-
Trussell Trust, Financial Inclusion	-	51,678	-	-	51,678
Trussell Trust, Strategic Resources	3,000	12,000	9,000	-	6,000
Warrington Borough Council, Fearnhead P	-	10,000	10,000	-	-
West Lancs Masons, Clothing	-	1,500	1,500	-	-
Your Local Pantry	-	2,500	-	-	2,500
	5,000	97,278	38,100	-	64,178

10. Designated Funds Current	Balance				Balance
	01-Jun-24	Income	Expenditure	Transfers	31-May-25
	£	£	£		£
Pantries	24,901	32,852	51,760	24,000	29,993
Fundraising	-	-	2,119	35,000	32,881
	24,901	32,852	53,879	59,000	62,874

10. General Funds	327,501	208,240	260,955	-	55,000	219,786
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Total Funds 2025	416,580	418,092	531,174	-	303,498
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11. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted	Restricted	TOTAL
	Funds	Funds	2024/25
	£	£	£
CURRENT FINANCIAL YEAR			
Fixed Assets	29,046	-	29,046
Net Current Assets	253,614	20,838	274,452
	282,660	20,838	303,498
PREVIOUS FINANCIAL YEAR			
Fixed Assets	46,948	-	46,948
Net Current Assets	305,454	64,178	369,632
	352,402	64,178	416,580

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2025

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

	2024/25	2023/24
	£	£
Profit / Deficit for the financial year	(113,082)	365
Other Recognised Gains	-	-
	(113,082)	365
Balance Brought Forward	416,580	416,215
Closing Funds at 31st May 2025	303,498	416,580

13. STAFF COSTS AND NUMBERS

	2024/25	2023/24
	£	£
Gross wages and salaries	148,272	88,295
Employer's National Insurance Costs - Exempt	-	-
Pension Contributions	2,504	1,203
	150,776	89,498

Average number of employees :

8	6
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No employee received emoluments in the range of £50,000 to £60,000 during the year(2023/24:None).

14. TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

No trustees ,nor any person connected with them, have received any remuneration from the charity during the year. No other payments were made to trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

15. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

WARRINGTON FOODBANK

England & Wales - Charity number 1152525

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024**

**WARRINGTON
FOODBANK**

CHARITY REGISTRATION No: 1152525



Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

WARRINGTON FOODBANK

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Legal and administrative information

Charity number 11592525

Financial Year June 23 to May 24

Trustees At 31st May 2024	Name	Position	Term End
	Ben Pennell	Inclusivity Lead	
	Carmena Wood	People and Ops	
	Helen Horton	Data Protection	
	Michael Stallard	Vice Chair	
	Michael Ruck	Chair	
	Paul Crane	Treasurer	
	Rachel Downes	Volunteer Recruitment	
	Shirley Booth	Team Leader Representative	
	Trish Callaghan	Deliveries	

Objects The relief of financial hardship amongst people in Warrington and the surrounding area or in other parts of the United Kingdom in such ways as the trustees from time-to-time think fit, in particular, but not exclusively by:

- providing emergency food, essential toiletries, and household items to individuals and families in need and/or for distribution by charities or other organisations working to prevent or relieve poverty
- such other means, including (but not limited to) the provision of support or signposting to relevant information and other advisory services

Governing Document Constitution adopted 05/06/2013 and amended 20/09/2023

Registered Address Hilda Whitfield House
Warrington Foodbank
9 Tanning Court
Warrington
WA12HF

Trustee's Annual Report

Structure, Governance and Management

Type of Governing document	Constitution
How the charity is constituted	Association
Trustee selection method	Recommended by members/trustees Elected at the annual general meeting Between Annual General Meetings, appointed by existing trustees

Governance and charity overview

As noted at our last AGM trustee's have historically been selected from foodbank volunteers however during the last year we have opened up recruitment of trustees to all, favouring experience and knowledge in a certain aspect rather than volunteering hours.

Throughout the year trustees have adopted specific roles within the foodbank and this has created a much more rounded board.

The expansion of staff has allowed the trustee's to take more of a strategic view rather than review day to day operation and we will continue to build our knowledge to increase our ability to review decisions professionally and plan strategically.

We have challenged our charity to do more than offering a plaster fix to try and help root causes and this has seen the creation of pantries, a network for food sharing and more of a logistical hub for our local community etc.

These challenges have stretched our trustee's, staff and volunteers and as we have successfully created and nurtured projects previously we are currently looking at options with regards supporting a new CIC project which will shoulder some of the more recent challenges allowing foodbank to return to its roots as an emergency food support provider.

We have a proud history of helping projects form, supporting them to grow and when the time is right letting the community progress the project far beyond our aspirations again showing that our Foodbank is supporting our community and where possible helping fuel change.

Objectives and Activities

Summary of the main activities undertaken for the public benefit

The key purpose of Warrington foodbank is summed up in its objects, namely to relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, and Children's school uniform, in such ways as the trustees see fit.

The trustees have carefully considered the Charity Commission guidance on public benefit and are satisfied that the charitable aid, namely food, that is provided, is made available to the "public" in such a way as to relieve poverty and seek to prevent the need reoccurring. The "benefit" that results means that the hungry are fed and that positive signposting is given to aid the individual in the medium or long term.

Our charity operates a "voucher only service" and relies upon partnership with agencies that carry out the assessments for vouchers. This practice of working with agencies, located across the town, provides the trustees with confidence that the public are helped appropriately and that everything possible is done to ensure that core issues are addressed. The agencies we work with range from Housing Associations to Mental Health professionals, from Schools to those working with ex-armed services personnel, and G.P. surgeries.

Once a voucher has been issued, the individual collects the food at one of our four distribution centres. These are located at:

- Unit 2 Tanning Court – Town Centre
- Emmaus Church – Orford
- Quench Café – Culcheth
- St Thomas' Church – Stockton Heath.

Operations Annual Report

Last 12 Months

For the period of September 21st 2022 - September 20th 2023 there were 9395 parcels issued supporting 14365 adults and 8037 (22402 people).

For the period of September 21st 2023 - September 20th 2024 there were 7965 parcels issued supporting 11766 adults and 6340 (18106 people). A reduction by all metrics.

5.71% of vouchers were redeemed by someone who had income, without any benefits. Bewsey & Whitecross (1632), Fairfield & Howley (1526) and Poplars & Hulme (1067) are the wards with the highest voucher redemption.

Adults aged 35-44 made up the most popular demographic for voucher support (17.8%), followed by children 5-11 (15.3%) 45-54 (13.4%) and 25-34 (12.8%)

Staffing has varied significantly over the last 12 months, although we remain optimistic that we are currently building a longer term, more resilient team of staff who are capable of meeting the needs of the foodbank and those who rely on it, whilst growing with the demands of the future.

Two affordable food pantries have been launched in Latchford and Fearnhead, these are both aimed at supporting people before and after they reach crisis through the reduction of food costs, access to healthy options and wraparound support, all with the aim of reducing potential demand on the foodbank service, attendance to these services has been growing steadily, it's great to see them becoming a valuable resource within the community.

Our financial inclusion project commenced delivery, funded by a TT grant and delivered by Warrington CAB, we have advisors in each session who are able to triage people who attend foodbank and build casework with the primary intention of income maximisation through benefits assessments and debt reduction.

We continue to develop relationships with third party service providers who can add value and wrap-around support services to our foodbank users. Including visits from mental health matters, green doctors energy advice, stop smoking service and have additional partners lined up for the next year. These additional on-site services tie in well with the newly formed signposting ambassadors group, a team of session volunteers who are being trained to deliver high quality signposting within the wider community to those who access our service.

Work is ongoing with our referral partners, particularly some of our largest, most consistent referrers. More proactive triage is invited with regards signposting towards affordable and community food projects when a crisis referral may not be the most appropriate level of support, especially for clients with longer term needs. The aim is to increase the quality of referrals into us, ensuring that referrers are aware of all options in the community and have confidence to direct clients to access the resource which most fits their need the first time.

Golden Square made the decision to ask for a financial contribution towards the uniform

shop, due to the overheads involved it was decided by the trustees that an alternative location was to be used. Following conversations with the uniform shop volunteers and network members it has been agreed that they will diverge from the foodbank and start a separate organisation with a view to becoming self funding, the foodbank will continue to recognise the value this service adds to the community.

Corporate relationships have been actively sought and developed during the current period, resulting in several tonnes worth of food donated to the charity which we have been able to both use and distribute to other organisations within Warrington and the North West. This has also been instrumental in building our relationships with other organisations, foodbanks and affordable food partners, unlocking food and knowledge which has been used by our organisation.

The foodbank has been featured in TV, radio and online over the past 12 months, it's important that we continue to keep the issues facing our guests in the public eye, especially as we have a new government in place which will hopefully be able to make positive changes within this space.

Next 12 Months

The formation of a working group consisting of staff, volunteers and people from the community with lived experience is an important step towards creating informed decision making within the organisation for the development and delivery of the service. The first task for the working group will be the evaluation of the current pick-list, against Trussel's minimum service obligation and how we can tailor this more closely to the needs of our community. This is an important step towards implementing informed service delivery. The group will meet throughout the year and will also help to shape other operational aspects of our service.

Due to funding constraints, more effort will be put directly into raising income. There is very limited corporate or community fundraising being undertaken for the charity, a strategy will be written with the aim of engaging more individuals and businesses to raise funds and food for our cause, whilst increasing our visibility to the public and highlighting the impact our work has within the local community. There are already active events planned with the intention of raising funds and a more structured approach to donor pipeline will be introduced.

There is further scope to expand the affordable food project alongside a mobile offering which is being funded via a joint UKSPF grant in conjunction with the WBC and WVA with the hope of reaching more people directly in the community to provide tangible, wraparound support and help.

We are hopeful that demand for the service will reduce due to larger scale policy change and local work within the community to bolster additional support resources both pre and post crisis for those who may need to use our service, but this remains to be seen and will be evaluated through the coming months.

Financial Annual Report

Brief statement of the charity's policy on reserves

These figures are based on draft Receipts and Payments accounts, which have not yet been independently examined.

At the end of the financial year Warrington foodbank had a bank balance of £372,768 compared to £372,049 at the start of the year. This means that expenditure matched income over the year and we effectively 'broke even'.

The majority of income is from "ad-hoc" donations rather than regular commitments, which in combination with the unpredictability of the public's need for foodbanks in the future makes financial planning difficult. This suggests a cautious approach to reserves is required and during the year the Trustees approved a Reserves Policy document which agreed to maintain a target of holding £193,000 in reserve. At year-end there was a reasonable margin above this which is considered to be welcome rather than inappropriate.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

Although we broke even during the year in cash terms, this masks an underlying reduction in unrestricted donations that has caused an overspend of £60,000 in General Funds. The Trussell Trust made a significant grant enabling us to provide CAB services but this money is restricted to that purpose and is not available for the Trustees to spend on general running costs. There appears to be a growing trend towards restricted grants which are excellent for funding specific projects, but do not contribute towards everyday costs. This is starting to put pressure on general funds and this may need addressing in future.

It has again been necessary to purchase significant stocks of food in order to maintain minimum stock levels, to some extent this has been mitigated by the support of local businesses, particularly supermarkets, via collection days and end-of-day produce. We have opened two food pantries this year in the hope that they will help to alleviate some of the pressure on Foodbank. It is too early to tell how successful this will be but early signs are positive.

Regular outgoings have increased significantly over the last year. In addition to now running 3 warehouses (units 2, 8 & 9) we have had to employ additional members of staff, now 7. The continued generosity of Warrington Borough Council in providing the Tanning Court buildings at a very modest cost continues to be essential.

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of

the charity for that 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 judgments and estimated that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees declare that they have approved the trustees' report above at their meeting on 02/12/2024.

Signed on behalf of the charity's trustees:

Signed:



Date: 04/12/2024

Michael Ruck - Chair

Signed:



Paul Crane - Treasurer

Date: 04/12/2024

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts Warrington Foodbank for the year ended 31st MAY 2024 set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warrington Food Bank you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Warrington Food Bank accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Warrington Foodbank gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Warrington Food Bank as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

K Gomes MAAT,FCIE
Independent Examiners Ltd
Unit 2,The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Signed



Date: 26.2.25

WARRINGTON FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES For the Financial Year Ending 31 May 2024

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	3a	193,057	97,278	290,335	247,671
TOTAL INCOME		193,057	97,278	290,335	247,671
EXPENDITURE ON:					
Charitable Activities	4a	244,660	39,100	283,760	150,796
Governance Costs	4b	6,210	-	6,210	834
TOTAL EXPENDITURE		250,870	39,100	289,970	151,630
NET INCOME/(EXPENDITURE)		(57,813)	58,178	365	96,041
Transfers		-	-	-	
NET MOVEMENTS IN FUNDS		(57,813)	58,178	365	96,041
Total Funds Brought Forward		411,215	5,000	416,215	320,174
TOTAL FUNDS CARRIED FORWARD		353,402	63,178	416,580	416,215

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13-18 form part of these financial statements.

WARRINGTON FOODBANK

BALANCE SHEET

Charity Registration Number :1152525

For the Financial Year Ending 31 May 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
Fixed Assets					
Tangible Assets	2	46,948	-	46,948	42,583
Current Assets					
Cash at Bank & in Hand	5	309,591	63,178	372,769	372,049
Debtors & Prepayments	6	2,285	-	2,285	4,742
Total Current Assets		311,876	63,178	375,054	376,791
Creditors: amounts due within one year	7	5,422	-	5,422	3,159
NET CURRENT ASSETS		306,454	63,178	369,632	373,632
TOTAL ASSETS less current liabilities		353,402	63,178	416,580	416,215
Long Term Liabilities	8	-	-	-	-
NET ASSETS		353,402	63,178	416,580	416,215
Funds of the Charity					
General Funds	10	328,501	-	328,501	411,215
Designated	10	24,901	-	24,901	-
Restricted Funds	9	-	63,178	63,178	5,000
Total Funds		353,402	63,178	416,580	416,215

The financial statements on pages 11 to 18 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

24/2/2025

Signed :

PM Crane

Name:

PAUL CRANE

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ending 31 May 2024

1. ACCOUNTING POLICIES

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Warrington Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2024

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment and Furnishings	33%
Vehicles	25%

2. TANGIBLE FIXED ASSETS		Equipment and Furnishings	Vehicles	2023/24 Total
Cost	01-Jun-23	36,461	35,789	72,250
Additions		4,686	33,588	38,274
Cost at	31-May-24	41,147	69,377	110,524
Depreciation	01-Jun-23	20,721	8,947	29,668
Charge		16,564	17,344	33,908
Depreciation at	31-May-24	37,285	26,291	63,576
Net Book Value	31-May-24	3,862	43,086	46,948
Net Book Value	31-May-23	42,582	-	42,582

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2024

3. INCOME AND ENDOWMENTS

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations & Legacies					
	Note				
Business Giving	9	33,963	10,100	44,063	58,075
Church Giving		2,924	-	2,924	6,708
Community Group Giving	9	0	84,691	84,691	17,911
Agency giving		68,472	-	68,472	86,469
Personal giving		40,514	-	40,514	38,148
Other Giving		12,000	-	12,000	5,555
Gift Aid		20,050	-	20,050	4,345
OTHER INCOME	9	9,770	2,487	12,257	27,542
Interest		5,364	-	5,364	2,918
		193,057	97,278	290,335	247,671

4. EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Cost of Charitable activities					
	Note				
Admin, supplies	9	8,734	6,029	14,763	6,776
Emergency food supplies	9	69,121	7,000	76,121	17,918
Equipment	9	2,401	2,278	4,679	-
Expenses	9	2,556	9,589	12,145	241
Depreciation		33,908	-	33,908	19,927
Insurance		8,121	-	8,121	6,950
Maintenance & waste		4,537	-	4,537	5,026
Pantries Food	9	2,641	4,205	6,846	-
Toys & Vouchers		-	-	-	5,688
Trussell Membership		-	-	-	360
Utilities		20,966	-	20,966	14,468
Van Hire Diesel		8,747	-	8,747	12,138
Wages	13	79,498	10,000	89,498	59,223
WBC warehouse charges		3,429	-	3,429	2,081
		244,660	39,100	283,760	150,796

b) Governance Costs

Professional Fees		5,076	-	5,076	654
Independent Examiner's Fee		1,134	-	1,134	180
		6,210	-	6,210	834

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2024

5. CASH AT BANK AND IN HAND	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Co-op Current Account	27,711	-	27,711	23,605
Co-op Savings	44,869	-	44,869	32,211
CAF Savings Account	236,848	63,178	300,026	316,028
Petty cash	164	-	164	206
	309,591	63,178	372,769	372,049

6. DEBTORS AND PREPAYMENTS	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Gift Aid	2,285	-	2,285	1,242
Other Income	-	-	-	3,500
	2,285	-	2,285	4,742

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Unrestricted Fund £	Restricted Fund £	Total 2023/24 £	Total 2022/23 £
Independent Examiner's Fee	1,134	-	1,134	1,080
Sundry Creditors	4,288	-	4,288	2,079
	5,422	-	5,422	3,159

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

9. RESTRICTED FUNDS	Balance				Balance
Current Year	01-Jun-23 £	Income £	Expenditure £	Transfers	31-May-24 £
Asda Foundation	2,000	-	2,000	-	-
Cash for Kids	-	4,000	-	-	4,000
Feeding Britain	-	7,500	7,500	-	-
Sainsbury's Helping Everyone Eat Better	-	500	500	-	-
Community Grant Fund 2023-24	-	3,100	3,100	-	-
Torus Foundation, YLP membership	-	4,500	4,500	-	-
Torus Foundation, Operating costs	-	51,678	-	-	51,678
Trussell Trust, Financial Inclusion	3,000	12,000	10,000	-	5,000
Trussell Trust, Strategic Resources	-	10,000	10,000	-	-
Warrington Borough Council, Fearnhead Pantry	-	1,500	1,500	-	-
West Lancs Masons, Clothing	-	2,500	-	-	2,500
Your Local Pantry	-	-	-	-	-
	5,000	97,278	39,100	-	63,178

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2024

Restricted Prior Year	Balance				Balance
	01-Jun-22	Income	Expenditure	Transfers	31-May-23
	£	£	£		£
Aldi Winter Fund	-	1,000	1,000	-	-
Cheshire Community Foundation	-	5,000	5,000	-	-
Christmas Toy Appeal	340	2,584	2,924	-	-
St James Place/Perennial	-	5,000	5,000	-	-
Trussell Trust Strategic Resources Grant	-	12,000	9,000	-	3,000
Trussell Trust Winter Support Grant	-	5,000	5,000	-	-
Asda Foundation	-	2,000	-	-	2,000
	340	32,584	27,924	-	5,000

10. Designated Funds Current	Balance				Balance
	01-Jun-23	Income	Expenditure	Transfers	31-May-24
	£	£	£		£
Pantries	-	30,379	5,477	-	24,901
	-	30,379	5,477	-	24,901

10. General Funds	411,215	162,679	245,393	-	328,501
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Total Funds 2024	416,215	290,335	289,970	-	416,580
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11. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted	Restricted	TOTAL
	Funds	Funds	2023/24
CURRENT FINANCIAL YEAR	£	£	£
Fixed Assets	46,948	-	46,948
Net Current Assets	306,454	63,178	369,632
	353,402	63,178	416,580

PREVIOUS FINANCIAL YEAR	Unrestricted	Restricted	TOTAL
	Funds	Funds	2022/23
	£	£	£
Net Current Assets	416,215	-	416,215
	416,215	-	416,215

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

	2023/24	2022/23
	£	£
Profit / Deficit for the financial year	365	96,041
Other Recognised Gains	-	-
	365	96,041
Balance Brought Forward	416,215	320,174
Closing Funds at 31st May 2024	416,580	416,215

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2024

13. STAFF COSTS AND NUMBERS

	2023/24	2022/23
	£	£
Gross wages and salaries	88,295	58,858
Employer's National Insurance Costs - Exempt	-	-
Pension Contributions	1,203	365
	89,498	59,223

Average number of employees :

	6	3
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No employee received emoluments in the range of £50,000 to £60,000 during the year(2023:None).

14. TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

No trustees ,nor any person connected with them, have received any remuneration from the charity during the year. No other payments were made to trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

15. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

WARRINGTON FOODBANK

England & Wales - Charity number 1152525

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023**

**WARRINGTON
FOODBANK**

CHARITY REGISTRATION No: 1152525



Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

WARRINGTON FOODBANK

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WARRINGTON FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	11592525
START OF FINANCIAL YEAR	01-Jun-22
END OF FINANCIAL YEAR	31-May-23
TRUSTEES AT 31 MAY 2023	Melvin Allmark – Chair resigned 25 January 2023 Michael Ruck – Chair elected 30 November 2022 Paul Crane – Treasurer David McDonald Shirley Booth – elected 26 October 2022 Patricia Callaghan – elected 26 October 2022 Rachel Downes – elected April 2021 Michael Higginson – resigned 26 October 2022 Andrew McDade Karen McElroy – elected 26 October 2022 Margaret Pennell David Sheeran – elected 26 October 2022, resigned 20 January 2023 Felicity Silver – elected 26 October 2022 Michael Stallard – elected 26 October 2022 Anne Tobiasen
OBJECTS	To relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, in such ways as the trustees see fit.
GOVERNING DOCUMENT	Constitution adopted 05/06/2013 and amended 27/10/2021
REGISTERED ADDRESS	Hilda Whitfield House Warrington Food Bank Warehouse 9 Tanning Court Warrington WA1 2HF
INDEPENDENT EXAMINER	K Gomes MAAT,FCIE Independent Examiners Ltd Unit 2,The Broadfields Business Centre Delling Lane Bosham PO18 8NF

TRUSTEES' ANNUAL REPORT 31 MAY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document	Constitution
How the charity is constituted	Association
Trustee selection methods	Recommended by members/trustees. Elected at the Annual General Meeting. Between Annual General Meetings, appointed by existing trustees.

Additional Governance Issues (Optional information)

Trustees have historically been selected from the Foodbank volunteer base as needed.

From 2023 onwards trustees will ideally be given lead roles to help create a well rounded strategy and vision for the foodbank overall whilst also providing crucial oversight as needed.

New trustee roles will inevitably be identified via self review i.e. Health and Safety lead, a suitable role description created which is approved by the board and advertised within the existing volunteer base. Should a suitable candidate not be found the intention is to then advertise the role externally.

Applicable candidates will then be interviewed and voted on to the board based on their skills and abilities and given lead role responsibilities.

All trustees are asked to complete a self-declaration form to ensure they are not barred from fulfilling the role.

Several existing trustees are also dedicated volunteers and this can sometimes blur the lines between the strategic role of a trustee and the operational role of staff and volunteers thus recruiting trustees from outside the volunteer base whilst creating lead roles for existing trustees should be considered a real benefit.

The Trussell Trust has now created regular advice cluster meetings for trustees and it will be a goal for this year to ensure that every trustee attends at least 1 of these meetings.

The meetings should help trustees discuss issues and goals with trustees from other foodbanks and help focus trustees on the goals and ambitions of the trust.

The foodbank currently has 4 paid members of staff and these roles are continually reviewed by the trustees.

The foodbank continues to survive on donations raised and could not continue to operate without the hard work and dedication of the 100+ volunteers.

OBJECTIVES AND ACTIVITIES

Summary of the objects of the charity set out in its governing document

To relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food and other household items, in such ways as the trustees see fit.

Summary of the main activities undertaken for the public benefit

The key purpose of Warrington foodbank is summed up in its objects, namely to relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, and Children's school uniform, in such ways as the trustees see fit.

The trustees have carefully considered the Charity Commission guidance on public benefit and are satisfied that the charitable aid, namely food, that is provided, is made available to the "public" in such a way as to relieve poverty and seek to prevent the need reoccurring. The "benefit" that results means that the hungry are fed and that positive signposting is given to aid the individual in the medium or long term.

WARRINGTON FOODBANK ANNUAL REPORT AND FINANCIAL STATEMENT 2023

Our charity operates a “voucher only service” and relies upon partnership with agencies that carry out the assessments for vouchers. This practice of working with agencies, located across the town, provides the trustees with confidence that the public are helped appropriately and that everything possible is done to ensure that core issues are addressed. The agencies we work with range from Housing Associations to Mental Health professionals, from Schools to those working with ex-armed services personnel, and G.P. surgeries.

Once a voucher has been issued, the individual collects the food at one of our four distribution centres. These are located at:

- Unit 2 Tanning Court – Town Centre
- Emmaus Church – Orford
- Quench Café – Culcheth
- St Thomas’ Church – Stockton Heath.

We also operate a school uniform distribution centre from our Golden Square Shopping Mall unit.

The “benefit” can be best demonstrated by the figures shown later.

Additional details of objectives and activities (Optional Information)

Warrington Foodbank relies upon a number of things in order to fulfil its objects. The trustees would therefore like to record their thanks to:

- Our many volunteers in whatever capacity.
- Warrington Borough Council for the provision of 3 warehouses on an affordable basis and their continued support.
- Golden Square shopping for the provision of a charity unit which is currently being used as an information centre and a school uniform distribution centre.
- Tesco, Sainsburys, Asda, the Co-op as well as churches, many schools, businesses, charities and individual donors for your generous support.

Particular mention goes to the following businesses: Central Car and Van Hire, Gulliver’s World, Unilever and United Utilities, The Ombudsman Service, R.S, Golden Square Shopping, Caddick Construction Asda Distribution hub, Morrisons Distribution Hub, Sellafield, Torus Housing, Amazon, and Warrington Voluntary Action.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements during the year

Many local Schools and Churches and communities worked with us adding to the generous Harvest Festival donations.

During the period 1st June 2022 to 31st May 2023:

- 173303 kg of food was donated to us (a 39% increase on previous year).
- 166495 kg of food was distributed by us (a 49% increase on the previous year).
- During the same period 22,227 three day food parcels were provided to local people on vouchers (a 117% increase on the previous year). These equate to 200,043 meals and, this year like previous years, 36.9% of these meals have gone to children.

Partner agencies, which are responsible for issuing our vouchers, number 93, a small increase on the previous year. A number of agency staff continue to volunteer for us in their spare time because they see the directly beneficial effect of the service.

We are concerned that there is no indication of a reduction in need for our services, rather a growth of need due to higher energy costs, increases in mortgage, and rent repayments impacting on family income. It is alarming that food poverty in our area and country continues to grow with no sign of slowing.

WARRINGTON FOODBANK ANNUAL REPORT AND FINANCIAL STATEMENT 2023

As with other towns and cities across the United Kingdom, Warrington has its fair share of Refugees, Asylum Seekers, and ex Hong Kong citizens, currently there are 9 Hotels being occupied by these people which again impacts on our service.

Again, our statistics show that every Council Ward has received vouchers with the most deprived areas showing most need but also recording 177 food parcels being issued to Lymm North and Thelwall, and 67 to Appleton Ward. It highlights that no area is exempt from need. 53.7% of meals go to people suffering from benefit changes or delays, up 1.7%. Almost 18% have some form of earned income but are struggling to make ends meet, and 4% goes to individuals or families suffering homelessness (Homelessness covers a wide range of situations from families housed by the local authority in emergency bed and breakfast accommodation to single people who are street homeless). Once again this year we continue to deal with many families involved in domestic violence.

Warrington has seen a tremendous increase in the number of refugees, and asylum seekers, and people from Hong Kong, the town now accommodates refugees and asylum seekers in 11 hotels throughout the town.

When Warrington Foodbank was started 11 years ago, it was thought that five years would be long enough to relieve the crisis that people were suffering. Unfortunately, that wasn't the case, and the foodbank is still needed. Universal Credit is now fully active; However, some families will continue to need the foodbank, but we now believe that the need is ingrained and we cannot see a time when it will not be needed.

The Trussell agreement with Tesco during the covid period saw Tesco reverting to a twice yearly collection in July and December as from 2023 Tesco will revert to an annual collection in December, however the close partnership that exists currently with the Tesco Warrington store assures the availability to undertake "ad – hoc" collections whenever we feel it necessary to enhance our stock levels

We now have Three local Asda stores on board with permanent collection points in store. Sainsbury's stores at Chapelford, Rushgreen, Woolston, Culcheth, and The Cross Lymm.

We now receive end of day produce from 9 Co-Op's and 4 Sainsbury's stores on a daily basis.

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves

At the end of the financial year Warrington foodbank had a bank balance of £372,049 compared to £293,565 at the start of the year. This is an extremely generous increase in funds (£78,483.91) over the year and has mainly arisen during the winter months.

The majority of income is from "ad-hoc" donations rather than regular commitments, which in combination with the unpredictability of the public's need for foodbanks in the future makes financial planning difficult. This suggests a cautious approach to reserves is required, so the current reserves are welcome rather than inappropriate. The Financial Policy document states that reserves dropping below the previous year's expenditure would be an appropriate trigger level for the trustees to review the charity's financial position.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

Financial donations have increased significantly this year, to the record level seen during the pandemic year of 2020/2021. I suspect that this is largely due to the publicity during the winter months surrounding the increased cost of living and associated publicity from the Trussell Trust nationally. Expenditure has remained steady over the last three years, despite a significant increase in the number of people presenting for assistance. Although it has again been necessary to purchase significant stocks of food in order to maintain minimum stock levels, to a large extent this has been mitigated by the support of local businesses, particularly supermarkets, via collection days and end-of-day produce.

The extraordinary generosity of all our supporters over the last 12 months means that our current balance of cash and food stocks provide a sound basis to support the local community through the immediate future and indicates the intensive fund raising initiatives are not currently warranted.

Regular outgoings have increased significantly over the last year. In addition to now running 3 warehouses (units 2, 8 & 9) and employing an additional member of staff, now 4. The continued generosity of Warrington Borough Council has given us use of unit 8 to accommodate the additional food storage at a very modest cost.

OTHER OPTIONAL INFORMATION

None

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees declare that they have approved the trustees' report above at their meeting on 21/June/2023.

Signed on behalf of the charity's trustees:

Signed:



Date:

07-08-23

Mike Ruck (Chair)

Signed:



Date:

07/08/2023

Paul Crane (Treasurer)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts Warrington Foodbank for the year ended 31st MAY 2023 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warrington Food Bank you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Warrington Food Bank accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Warrington Foodbank gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Warrington Food Bank as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

K Gomes MAAT,FCIE
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

Signed



Date: 4.9.23

WARRINGTON FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES For the Financial Year Ending 31 May 2023

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	3a	215,087	32,584	247,671	189,017
TOTAL INCOME		215,087	32,584	247,671	189,017
EXPENDITURE ON:					
Charitable Activities	4a	122,872	27,924	150,796	186,036
Governance Costs	4b	834	-	834	2,250
TOTAL EXPENDITURE		123,706	27,924	151,630	188,286
NET INCOME/(EXPENDITURE)		91,381	4,660	96,041	732
Transfers		-	-	-	
NET MOVEMENTS IN FUNDS		91,381	4,660	96,041	732
Total Funds Brought Forward		319,834	340	320,174	319,442
TOTAL FUNDS CARRIED FORWARD		411,215	5,000	416,215	320,174

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11-16 form part of these financial statements.

WARRINGTON FOODBANK

BALANCE SHEET


Charity Registration Number :1152525
For the Financial Year Ending 31 May 2023

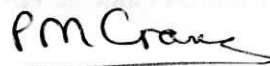
	Note	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
Fixed Assets					
Tangible Assets	2	42,583	-	42,583	4,609
Current Assets					
Cash at Bank & in Hand	5	369,049	3,000	372,049	293,565
Debtors & Prepayments	6	2,742	2,000	4,742	23,263
Total Current Assets		371,791	5,000	376,791	316,828
Creditors: amounts due within one year	7	3,159	-	3,159	1,264
NET CURRENT ASSETS		368,632	5,000	373,632	315,564
TOTAL ASSETS less current liabilities		411,215	5,000	416,215	320,174
Long Term Liabilities	8	-	-	-	-
NET ASSETS		411,215	5,000	416,215	320,174
Funds of the Charity					
General Funds		411,215	-	411,215	319,834
Restricted Funds		-	5,000	5,000	340
Total Funds		411,215	5,000	416,215	320,174

The financial statements on pages 9 to 16 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

Signed :

Name:


4-9-23


4/9/23

CHAIR
MIKE RUCK

TREASURER
PAUL CRANE

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ending 31 May 2023

1. ACCOUNTING POLICIES

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Warrington Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2023

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives. The rates applied per annum are as follows:

Equipment and Furnishings	33%
Vehicles	25%

2. TANGIBLE FIXED ASSETS		Equipment and Furnishings	Vehicles	2022/23 Total
Cost	01-Jun-22	14,351	-	14,351
Additions		22,111	35,789	57,900
Cost at	31-May-23	<u>36,462</u>	<u>35,789</u>	<u>72,251</u>
Depreciation	01-Jun-22	9,741	-	9,741
Charge		10,980	8,947	19,927
Depreciation at	31-May-23	<u>20,721</u>	<u>8,947</u>	<u>29,668</u>
Net Book Value	31-May-23	<u>15,741</u>	<u>26,842</u>	<u>42,583</u>
Net Book Value	01-Jun-22	4,609	-	4,609

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2023

3. INCOME AND ENDOWMENTS

		Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	Restated TOTAL 2021/22 £
a) Donations & Legacies					
	Note				
Business Giving	9	48,728	9,347	58,075	33,220
Church Giving		6,708	-	6,708	2,133
Community Group Giving	9	12,911	5,000	17,911	10,006
Agency giving		86,469	-	86,469	63,524
Personal giving		36,911	1,237	38,148	31,237
Other Giving	9	5,555	-	5,555	4,540
Gift Aid		4,345	-	4,345	31,554
OTHER INCOME	9	10,542	17,000	27,542	12,409
Interest		2,918	-	2,918	394
		215,087	32,584	247,671	189,016

4. EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	Restated TOTAL 2021/22 £
a) Cost of Charitable activities					
	Note				
Admin, supplies		6,776	-	6,776	1,976
Emergency food supplies		2,744	15,174	17,918	65,340
Equipment		-	-	-	41,718
Expenses		241	-	241	483
Depreciation		19,927	-	19,927	-
Insurance		6,950	-	6,950	6,008
Maintenance & waste		5,026	-	5,026	10,383
Toys & Vouchers		2,764	2,924	5,688	-
Trussell Membership		360	-	360	360
Utilities	9	13,642	826	14,468	12,123
Van Hire Diesel		12,138	-	12,138	15,121
Wages	9	50,223	9,000	59,223	26,056
WBC warehouse charges		2,081	-	2,081	2,267
Other Giving		-	-	-	4,200
		122,872	27,924	150,796	186,035
b) Governance Costs					
Professional Fees		654	-	654	2,250
Independent Examiner's Fee		180	-	180	-
		834	-	834	2,250

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2023

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 2022/23 £	Total 2021/22 £
Co-op Current Account	20,605	3,000	23,605	10,424
Co-op Savings	32,211	-	32,211	33,168
CAF Savings Account	316,028	-	316,028	249,973
Petty cash	206	-	206	-
	369,049	3,000	372,049	293,565

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2022/23 £	Total 2021/22 £
Gift Aid	1,242	-	1,242	18,263
Other Income	1,500	2,000	3,500	5,000
	2,742	2,000	4,742	23,263

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 2022/23 £	0 Total 2021/22 £
Independent Examiner's Fee	1,080	-	1,080	900
Sundry Creditors	2,079	-	2,079	364
	3,159	-	3,159	1,264

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

9. RESTRICTED FUNDS

	Balance 01-Jun-22 £	Income £	Expenditure £	Transfers	Balance 31-May-23 £
Aldi Winter Fund	-	1,000	1,000	-	-
Cheshire Community Foundation	-	5,000	5,000	-	-
Christmas Toy Appeal	340	2,584	2,924	-	-
St James Place/Perennial	-	5,000	5,000	-	-
Trussell Trust Strategic Resources Grant	-	12,000	9,000	-	3,000
Trussell Trust Winter Support Grant	-	5,000	5,000	-	-
Asda C o Living Grant	-	2,000	-	-	2,000
	340	32,584	27,924	-	5,000

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2023

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £
Fixed Assets	42,583	-	42,583
Net Current Assets	368,632	5,000	373,632
	411,215	5,000	416,215

PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £
Net Current Assets	320,174		320,174
	320,174	-	320,174

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

	2022/23 £	2021/22 £
Profit / Deficit for the financial year	96,041	732
Other Recognised Gains	-	-
	96,041	732
Balance Brought Forward	320,174	319,442
Closing Funds at 31st May 2023	416,215	320,174

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2023

12. STAFF COSTS AND NUMBERS

	2022/23	2021/22
	£	£
Gross wages and salaries	58,858	25,891
Employer's National Insurance Costs - Exempt	-	-
Pension Contributions	365	165
	59,223	26,056

Employees who were engaged in each of the following activities:

3 **2**

No employee received emoluments in the range of £50,000 to £60,000 during the year(2022:None).

13. TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

No trustees ,nor any person connected with them, have received any remuneration from the charity during the year. No other payments were made to trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

14. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

WARRINGTON FOODBANK

England & Wales - Charity number 1152525

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1st	June	2021		31st	May	2022

Section A Reference and administration details

Charity name

Warrington Foodbank

Other names charity is known by

None

Registered charity number (if any)

1152525

Charity's principal address

Warrington Foodbank
Hilda Whitfield House
Unit 9 Tanning Court
Warrington
Postcode WA1 2HF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David McDonald	Chief Executive Officer		Foodbank members (AGM)
2	Rachel Downes	Chair of Trustees	27/10/21 to 31/5/22	Foodbank members (AGM)
3	Paul Crane	Treasurer		Foodbank members (AGM)
4	Margaret Pennell			Foodbank members (AGM)
5	Andrew McDade			Foodbank members (AGM)
6	Anne Tobiasen			Foodbank members (AGM)
7	Michael Higginson			Foodbank members (AGM)
8	Melvin Allmark	I.T. Consultant		Foodbank members (AGM)
9	Melvin Allmark	Chair of Trustees	1/6/21 to 26/10/21	Foodbank Trustees.
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
------	-----------------------------------

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Legal Adviser	Fiona Bruce LLP	3 Grappenhall Road, Warrington. WA4 2AH

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Recommended by members / trustees. Elected at the Annual General Meeting. Between Annual General Meetings, appointed by existing trustees.

Additional governance issues (Optional information)

Trustees are generally selected from the body of members and voted into post at the Annual General Meeting. Those being proposed are encouraged to discuss the role with current trustees and are provided with the Charity Commission Booklet "The Essential Trustee". They are also required to fill in a trustee self-declaration form to ensure they are not barred from fulfilling the role.

Rachel Downes (chair) has worked closely with David McDonald who is the Chief Executive Officer. The wider body of trustees bring skills and experience that aid in the proper management of the charity.

We now have 3 paid members of staff, Rob Booth who fulfils the important and demanding role of Warehouse Manager, meeting regularly with trustees, Frank Colbourn who holds the post of Assistant Warehouse Manager, and Vikki O'Donnell who fulfils the demanding role of Project Manager answering to the Management Team.

The charity as a whole depends on its many wonderful volunteers who put in an incredible number of voluntary hours. Without their help and support this work would not be possible.

As a charity we work under the guidelines of the Trussell Trust, whom we are affiliated to. This provides us with the benefits of a comprehensive on line Operations Manual providing the core of our policies and procedures, together with an excellent Information Technology system upon which we record and report upon our operation. These systems help us to manage the charity and minimise risk. Further expertise can be called upon from

Trussell Trust if the trustees require it and we are subject to their Compliance Audits.

In May of 2018, with help from Trussell Trust, we implemented GDPR changes to bring us into line with the new law.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food and other household items, in such ways as the trustees see fit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The key purpose of Warrington foodbank is summed up in its objects, namely to relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food and other household items, in such ways as the trustees see fit.

The trustees have carefully considered the Charity Commission guidance on public benefit and are satisfied that the charitable aid, namely food, that is provided, is made available to the "public" in such a way as to relieve poverty and seek to prevent the need reoccurring. The "benefit" that results means that the hungry are fed and that positive signposting is given to aid the individual in the medium or long term.

Our charity operates a "voucher only service" and relies upon partnership with agencies that carry out the assessments for vouchers. This practice of working with agencies, located across the town, provides the trustees with confidence that the public are helped appropriately and that everything possible is done to ensure that core issues are addressed. The agencies we work with range from Housing Associations to Mental Health professionals, from Schools to those working with ex-armed services personnel, and G.P. surgeries.

Once a voucher has been issued, the individual collects the food at one of our four distribution centres. These are located at:
Unit 2 Tanning Court – Town Centre
Emmaus Church – Orford
Quench Café – Culcheth
St Thomas' Church – Stockton Heath.

The "benefit" can be best demonstrated by the figures shown later.

Additional details of objectives and activities (Optional information)

Warrington Foodbank relies upon a number of things in order to fulfil its objects. The trustees would therefore like to record their thanks to:

Our many volunteers in whatever capacity.

Warrington Borough Council for the provision of 3 warehouses on an affordable basis and their continued support.

Golden Square shopping for the provision of a charity unit which is

currently being used as an information centre and a school uniform distribution centre.

Tesco, Sainsburys, Asda, the Co-op as well as churches, many schools, businesses, charities and individual donors for your generous support.

Particular mention goes to the following businesses: Central Car and Van Hire, Gulliver's World, Unilever and United Utilities, The Ombudsman Service, Warrington Housing Association, Golden Square Shopping, Caddick Construction, Asda Distribution hub, Morrisons Distribution Hub, Royal Mail Sorting Centre, and Warrington Voluntary Action.

Many local Schools and Churches donated to us again with regular collections adding to the generous Harvest Festival donations.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The following figures relate to this financial year (last year in brackets):

- 125,041 (129,780) kg of food was donated to us, a 4% decrease from last year.
- 111,474 (134,754) kg of food was distributed by us, a 17% decrease from last year.
- 10,259 (11,204) three-day food parcels were provided to local people on vouchers. These equate to 92,331 (100,836) meals, an 8% decrease from last year.
- 36% (33%) of these meals have gone to children.

82 (68) partner agencies issued our vouchers, a 21% increase on the previous year. A number of agency staff continue to volunteer for us in their spare time because they see the directly beneficial effect of the service.

We are concerned that there is no indication of a reduction in need for our services, rather a growth of need due to higher energy costs impacting on family income. It is alarming that food poverty in our area and country continues to grow with no sign of slowing.

Again, our statistics show that every Council Ward has received vouchers with the most deprived areas showing most need but also recording 82 (79) vouchers being issued in Lymm North and Thelwall, and 44 (18) in Appleton Ward. It highlights that no area is exempt from need. 10% of meals go to people suffering from benefit changes or delays. 68% have some form of earned income but are struggling to make ends meet, and 2% goes to individuals or families suffering homelessness (Homelessness covers a wide range of situations from families housed by the local authority in emergency bed and breakfast accommodation to single people who are street homeless).

When Warrington Foodbank was started 10 years ago, it was thought that five years would be long enough to relieve the crisis that people were

suffering. Unfortunately, that wasn't the case and the foodbank is still needed. Universal Credit is now fully active, however some families will continue to need the foodbank, but we now believe that the need is ingrained and we cannot see a time when it will not be needed.

The Trussell agreement with Tesco is now a twice-yearly collection in July & December and local agreement has been made for an ad-hoc September collection. We now have three local Asda stores on board with collection points in each store. We have collection points in Sainsbury's at Chapelford, Rushgreen, The Cross in Lymm, Culcheth, Stockton Heath and more recently in Woolston, where Warrington foodbank were asked to formally open the store.

Section E Financial review

Brief statement of the charity's policy on reserves

Warrington foodbank currently holds at 31st May 2022 a bank balance of £293,565.44 compared to the £292,833.28 held at the same time last year. This very small change is because expenditure effectively equalled income over the year.

The majority of income is from "ad-hoc" donations rather than regular commitments, which in combination with the unpredictability of the public's need for foodbanks in the future makes financial planning difficult. This suggests a cautious approach to reserves is appropriate so the current reserves are welcome rather than inappropriate. The Financial Policy document states that reserves dropping below the previous year's expenditure would be an appropriate trigger level for the trustees to review the charity's financial position. This level has been increased from the previous year due to additional employees (now 3) meaning that regular monthly commitments have increased significantly.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

Although financial donations have decreased since last year, they have remained significantly higher than pre-pandemic levels. The amount of media attention towards Foodbanks at a national and local level suggests that this may continue for the immediate future.

There has been a generous increase in food donations from businesses that has, to some extent, compensated for a drop off of food donations direct from the public. Much of this has been in the form of fresh foodstuffs, often short dated. The combined effect is a trend to providing a larger proportion of fresh and purchased goods. The increased turnover, compared to pre-pandemic levels, has required the employment of two additional staff. All of this has placed increased demands on the finances.

Towards the end of the year it was necessary to purchase significant stocks of food in order to fulfil picking-list requirements. This means that although we broke even over the year as a whole, we operated with a deficit of £50,000 over the last quarter. This was made up of £28,000 additional food purchases and £22,000 for purchase of a new vehicle. If

this trend continues into next year we are likely to have to draw heavily on reserves.

Regular outgoings have increased significantly over the last year, with 3 employees and running an additional warehouse (unit 8).

Section F

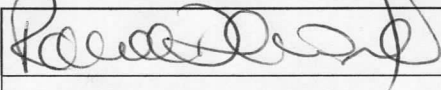

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rachel Downes	David McDonald
Position (eg Secretary, Chair, etc)	Chair	Chief Executive Officer

Date 20th October 2022.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Warrington Foodbank

On accounts for the year ended

31-05-2022

Charity no (if any)

1152525

Set out on pages

remember to include the page numbers of additional sheets

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: A. Colville

Date: 2/9/22

Name: ANDREA COLVILLE

Relevant professional qualification(s) or body (if any):

—

Address:

6 BRIERS CLOSE
WARRINGTON
WA2 0DN

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty rectangular box for disclosure details]

Receipts and payments accounts

For the period from 1 June 2021 to 31 May 2022

RECEIPTS	2021/22	2020/21	
Business Giving	£33,220.05	£53,134.63	Note 7
Church Giving	£2,132.50	£4,272.30	Note 5
Community Group Giving	£10,005.97	£14,187.06	Note 6
Covid 19 Response (Restricted Fund) Income		£11,550.46	
Food Purchase Fund (Restricted) Income		£1,162.00	
Gift-Aid Tax Recovered	£31,553.97	£10,685.25	
Giving via Agency	£63,523.78	£135,819.91	
Interest on Savings	£394.41	£104.23	
Other Giving		£120.00	
Other Receipts	£12,408.57	£4,711.24	
Personal Giving	£31,237.46	£34,466.74	
Sainsbury's Grant (Restricted) Income	£3,000.00		Note 2
Torus Foundation Grant (Restricted) Income		£5,000.00	Note 3
Toy Appeal (Restricted Fund) Income	£1,540.00	£2,250.00	Note 4
Total receipts	£189,016.71	£277,463.82	

PAYMENTS	2021/22	2020/21	
Admin, Supplies & Publicity	£1,975.90	£2,922.96	
Covid 19 Response (Restricted Fund) Expenditure		£12,261.49	
Emergency Supplies	£65,340.35	£7,865.66	
Equipment	£41,717.71	£841.38	Notes 5 & 6
Expenses	£483.41	£183.85	
Food Purchase Fund (Restricted) Expenditure		£1,162.00	
Insurance	£6,007.82	£2,780.20	
Legal & Accountancy	£2,249.86		
Maintenance & Waste Collection	£10,382.78	£17,914.06	
Sainsbury's Grant (Restricted) Expenditure	£3,000.00		Note 2
Torus Foundation Grant (Restricted) Expenditure		£5,000.00	Note 3
Toy Appeal (Restricted Fund) Expenditure	£1,200.00	£2,250.00	Note 4
Trussell Membership	£360.00	£360.00	
Utilities	£12,122.99	£7,389.03	
Van Hire & Running Costs	£15,121.13	£8,874.39	
Wages	£26,056.01	£14,174.99	
WBC Charges for Warehouses	£2,266.59	£2,163.64	
Total payments	£188,284.55	£86,143.65	
Surplus of Receipts over Payments	£732.16	£191,320.17	

Account Balances	Current	Co-Op Savings	CAF Savings	Total	
Closing balance from 31 May 2021	£9,720.69	£283,112.59		£292,833.28	Note 1
Surplus of Receipts over Payments				£732.16	
Cash balance at 31 May 2022	£10,424.30	£33,167.94	£249,973.20	£293,565.44	
Other monetary assets at year end (from next page)				£1,277.51	
Liabilities at year end (from next page)				£1,487.71	
Restricted funds				£340.00	
Unrestricted funds available after providing for assets & liabilities				£293,015.24	

Notes:

- 1) CAF savings are held in the Charities Aid Foundation Charity Deposit Account.
- 2) Sainsbury's grant effectively restricted to expenditure in accordance with our constitution. Fully spent in-year.
- 3) Torus granted £4,000 in 2021/22 but it was not Restricted funding.
- 4) Toy appeal in conjunction with Golden Square. Balance of £340.00 remaining at end of year.
- 5) Caddick Construction and their partners Chancery Gate, IESA & MLI donated £4,503 to pay for the shelving in Unit 8.
They also carried out significant work in outfitting Unit 8 free of charge.
- 6) Chris Purslow donated £4,500 for fridges & freezers via Cheshire Community Foundation.
- 7) The 2020/21 accounts were prepared on an Accruals basis whereas these are on a Receipts and Payments basis.
In order to allow direct comparison the figures quoted for 2020/21 are the equivalent Receipts and Payments figures.


Categories	Details	Unrestricted Funds [1]	Restricted Funds [2]	Total
Cash funds	Current account (Co-Op Bank)	£10,084.30	£340.00	£10,424.30
	Savings account (Co-Op Bank)	£33,167.94	£0.00	£33,167.94
	Savings account (CAF Deposit)	£249,973.20	£0.00	£249,973.20
Total cash funds		£293,225.44	£340.00	£293,565.44
Other monetary assets	Gift Aid reclaim due - KindLink	£986.26	£0.00	£986.26
	Gift Aid reclaim due - direct gifts	£291.25	£0.00	£291.25
	Grants promised but not received	£0.00	£0.00	£0.00
Total other monetary assets		£1,277.51	£0.00	£1,277.51
Investment assets	None	£0.00	£0.00	£0.00
Assets retained for the charity's own use [3]	Foodstocks 17166 Kg @ £1.75/Kg [6]	£30,040.50	£0.00	£30,040.50
	Office equipment	£2,367.64	£0.00	£2,367.64
	Warehouse equipment	£39,402.58	£0.00	£39,402.58
	Kitchen & meeting area equipment	£2,158.47	£0.00	£2,158.47
Total assets retained for the charity's own use		£73,969.19	£0.00	£73,969.19
Liabilities	Tax and NI owed to HMRC, est.	£817.36	£0.00	£817.36
	Wages outstanding	£0.00	£0.00	£0.00
	Pension owed to NEST	£70.35	£0.00	£70.35
	Rents etc owed to WBC	£0.00	£0.00	£0.00
	Utilities - bills outstanding [5]	£600.00	£0.00	£600.00
Total Liabilities		£1,487.71	£0.00	£1,487.71

Notes:

- [1] Unrestricted funds are available for the general purposes of the Charity.
 [2] Restricted funds are only available for specified purposes (in this case, the Toy Appeal).
 [3] The value of asset retained for the charity's use are an estimate based on historic purchase prices with an allowance for depreciation (normally written off over 3 years).
 [4] Format of these accounts is based on Charity Commission template CC16a.
 [5] Water Plus account for Unit 8 not yet active, despite considerable effort.
 [6] Estimated stock levels at end of May. Final figure to be confirmed.

Prepared by Paul Crane (Treasurer)
 Signed  Dated 2/8/2022

Checked by David McDonald (CEO)
 Signed  Dated 2/8/22

Independent Examiner
 Signed  Dated 2/9/22

WARRINGTON FOODBANK

England & Wales - Charity number 1152525

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021**

**WARRINGTON
FOODBANK**

CHARITY REGISTRATION No: 1152525

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

WARRINGTON FOODBANK

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Page 8	Independent Examiner's Report
Page 9	Statement of Financial Activities
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Pages 11 to 16	Notes to the Financial Statements

WARRINGTON FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	11592525
START OF FINANCIAL YEAR	01-Jun-20
END OF FINANCIAL YEAR	31-May-21
TRUSTEES AT 31 MAY 2021	Hilda Ann Whitfield-deceased Feb 21 Anne Tobiasen Paul Martin Crane -Treasurer Rachel Downes- appointed April 2021 Andrew McDade Melvin Jason Allmark - Chair appointed Feb 21 Margaret Pennell David Macdonald Michael Higginson - appointed April 2021
OBJECTS	To relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, in such ways as the trustees see fit.
GOVERNING DOCUMENT	Constitution adopted 05/06/2013
REGISTERED ADDRESS	Hilda Whitfield House Warrington Food Bank Warehouse 9 Tanning Court Warrington WA1 2HF
INDEPENDENT EXAMINER	G W Schulz ACMA Independent Examiners Ltd Unit 2,The Broadfields Business Centre Delling Lane Bosham PO18 8NF

WARRINGTON FOODBANK

TRUSTEES ANNUAL REPORT 31 MAY 2021

THE TRUSTEES

Trustees are generally selected from the body of members and voted into post at the Annual General Meeting. Those being proposed are encouraged to discuss the role with current trustees and are provided with the Charity Commission Booklet "The Essential Trustee". They are also required to fill in a trustee self-declaration form to ensure they are not barred from fulfilling the role.

Hilda Whitfield (chair) has worked closely with David McDonald who is the Secretary and Project Manager until her passing in February 2021. At this point Melvyn Allmark agreed to take on the role as Chair until the AGM. The wider body of trustees bring skills and experience that aid in the proper management of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Rob Booth remains our only paid staff and fulfils the important and demanding role of Warehouse Manager, meeting regularly with trustees.

The charity as a whole depends on its many wonderful volunteers who put in an incredible number of voluntary hours. Without their help and support this work would not be possible. However, due to the covid 19 pandemic many of our volunteers chose to isolate but we were able to keep the charity working with a reduced number of "key worker" volunteers.

As a charity we work under the guidelines of the Trussell Trust, whom we are affiliated to. This provides us with the benefits of a comprehensive Operations Manual providing the core of our policies and procedures, together with an excellent Information Technology system upon which we record and report upon our operation. These systems help us to manage the charity and minimise risk. Further expertise can be called upon from Trussell Trust if the trustees require it and we are subject to their Compliance Audits.

Aims and Objectives

The key purpose of Warrington foodbank is summed up in its objects, namely to relieve persons in Warrington and surrounding areas who are in conditions of need, hardship or distress by the provision of food, in such ways as the trustees see fit.

The trustees have carefully considered the Charity Commission guidance on public benefit and are satisfied that the charitable aid, namely food, that is provided, is made available to the "public" in such a way as to relieve poverty and seek to prevent the need reoccurring. The "benefit" that results means that the hungry are fed and that positive signposting is given to aid the individual in the medium term.

Summary and Activities

Our charity operates a "voucher only service" and relies upon partnership with agencies that carry out the assessments for vouchers. This practice of working with agencies, located across the town, provides the trustees with confidence that the public are helped appropriately and that everything possible is done to ensure that core issues are addressed. The agencies we work with range from Housing Associations to Mental Health professionals, from Schools to those working with ex-armed services personnel. However, this year due to covid 19 all our referral agencies closed to the public as staff were working from home, so we set up a system where those in need or crisis phoned the project manager and their name was put on a daily list to supply the food during our normal foodbank sessions on some days we were receiving in excess of 64 calls per day from those who were either furloughed or had lost their employment.

WARRINGTON FOODBANK

TRUSTEES ANNUAL REPORT 31 MAY 2021

Summary and Activities Continued

Once a voucher has been issued, the individual collects the food at one of our seven distribution centres. These are located at:

Unit 2 Tanning Court – Town Centre

Emmaus Church – Orford

Quench Café – Culcheth

St Thomas' Church – Stockton Heath

Birchwood Community Centre – Birchwood

Fearnhead Cross Community Centre.

Again due to covid 19 all our satellite distribution centres closed but we served all needs from unit 2 Tanning Court.

The "benefit" can be best demonstrated by the figures shown later.

Objectives and activities

Warrington Foodbank relies upon a number of things in order to fulfil its objects. The trustees would therefore like to record their thanks to:

Our many volunteers in whatever capacity. Especially those "key workers" who were able to keep our main distribution centre open.

Warrington Borough Council for the provision of 3 warehouses on an affordable basis and their continued support. We have now had our 2nd year in unit 2 Tanning Court using this facility as our main distribution centre and reserve warehouse. With the greater area of space we have been able to deal with the needs of many more people who need to use this service.

We would like to thank the Supermarkets in Warrington, Tesco, Morrisons, Sainsburys, Asda, the Co-op, One Stop Shop and Premier Stores as well as many churches, schools, businesses, charities and individual donors for your generous support. We must also thank Golden Square Shopping for their Christmas toy appeal which generated over £20,000.00 of toys to be distributed to all families using the foodbank. Most of these were donated directly as toys, but some cash donations were used to purchase toys from The Entertainer at a generous discount.

Particular mention goes to the following businesses for their continued support this year: Golden Square Shopping for supplying us with a charity unit in Golden Square which is being used as a Donation Station and an information centre, Central Car and Van Hire, Gulliver's World, Unilever, United Utilities, The Ombudsman Service, Warrington Housing Association, Bentleys Toyota Dealership, Rolls Royce, New balance, Aisha, Balfour Beatty (Highways England) and Nationwide Building Society.

Through the pandemic the generosity of thousands of cash donations from churches, schools, businesses, community groups and individuals has been astounding. The major donors are listed below, but all donations whatever size have been greatly valued.

APJ & Co, Solicitors, Arnold Clark, Boulting Ltd, Countryside Properties CPUK, Donaldson Timber, Elanco, Fox Group International, Global Impact, Institute of Revenue, Redwood Bank, Specsavers, TOOS, United Trust Bank. Croft PC, Culcheth Rotary, Lymm Round Table, St Joseph's Panto, Stockton Heath PC, Warrington Running Club, West Lancs Masons.

Summary of the main achievements during the year

Many local Schools and Churches partnered with us again with regular collections adding to the generous Harvest Festival donations.

The following figures relate to this financial year (last year in brackets):

- 129,780 (100,886) kg of food was donated to us, a 29% increase on last year.
- 134,754 (98,196) kg of food was distributed by us, a 37% increase on last year.
- 11,204 (8,998) three-day food parcels were provided to local people on vouchers. These equate to 100,836 (80,982) meals, a 25% increase on last year.
- 33% (35%) of these meals have gone to children.

Our statistics show that there were increases from families experiencing benefit delays an increase of 19%, Homelessness an increase of 13% and for the first time an increase in domestic violence 9%.

WARRINGTON FOODBANK

TRUSTEES ANNUAL REPORT 31 MAY 2021

Summary of the main achievements during the year continued

Partner agencies, which are responsible for issuing our vouchers, number 93, a small increase on the previous year. A number of agency staff continue to volunteer for us in their spare time because they see the directly beneficial effect of the service.

We are concerned that there is no indication of a reduction in need for our services, rather a growth of need due to people being furloughed, and being made redundant. It is alarming that food poverty in our area and country continues to grow with no sign of slowing.

Again, our statistics show that every Council Ward has received vouchers with the most deprived areas showing most need but also recording 22 food parcels being issued to the better off wards of Grappenhall and Thelwall, and 16 to Appleton Ward. It highlights that no area is exempt from need.

When Warrington Foodbank was started nine years ago, it was thought that five years would be long enough to relieve the crisis that people were suffering. Unfortunately that wasn't the case and the foodbank is still needed. Maybe once Universal Credit is fully active, some will not need the foodbank, but we now believe that the need is ingrained and we cannot see a time when it will not be needed.

Over the Christmas period of 2020 we had an abundance of donations from varying sources and this was again recorded as our busiest Christmas ever. We would like to thank all who made a donation to us thus enabling us to feed those families who have suffered in many ways through the pandemic.

Early in the pandemic we were approached by Warrington Borough Council and asked to be a trusted partner in distribution of food parcels to people who could not go out due to vulnerability to Covid-19. These included vulnerable, shielding, elderly, disabled and isolating people. This was carried out in partnership with Warrington Wellbeing and involved branching out into new areas of supplying fresh food and home deliveries. Both of these have continued on a smaller scale where individual circumstances require.

Financial Review

Warrington foodbank currently holds at 31st May 2021 a bank balance of £292,833.28 compared to the £101,513.11 held at the same time last year. This is an extremely generous increase in funds over the year and has mainly arisen during lockdowns in response to the covid 19 pandemic.

The majority of income is from "ad-hoc" donations rather than regular commitments, which in combination with the unpredictability of the public's need for foodbanks in the future makes financial planning difficult. This suggests a cautious approach to reserves is appropriate so the current reserves are welcome rather than inappropriate. The trustees are currently discussing a Financial Policy document and the current suggestion is that reserves dropping to £85,000.00 would be an appropriate figure level for the trustees to review the charity's financial position.

Towards the end of the year it was necessary to purchase significant stocks of food in order to maintain minimum stock levels – which is a departure from previous years. However, the extraordinary generosity of all our supporters over the last 12 months means that our current balance of cash and food stocks provide a sound basis to support the local community through the immediate future and indicates the intensive fund raising initiatives are not currently warranted.

The majority of the additional donations have come from the overwhelming, and to a large extent unsolicited generosity of our traditional supporters; individuals, community organisations, and businesses. Last year's trend towards an increasing proportion of donations arising from on-line giving, primarily via kindlink and PayPal has continued. The first half of the year continued to present opportunities to apply to funds that have been set up to assist the covid 19 response. This has resulted in support from businesses such as Torus foundation and community groups such as Cheshire Community Foundation. These opportunities reduced over the second half of the year.

The equally generous increase in food donations from businesses has to a large extent compensated for the drop off of food donations direct from the public. However, it has been necessary to top up stock by purchase of supplies on a larger scale than previously. In particular, this applies to fresh stocks, which have not featured in past years. To date, the scale has been relatively modest compared to cash reserves, but is an increasing trend that needs to be watched.

Regular outgoings have increased slightly over the last year. In addition to running 2 warehouses (units 2 & 9) the continued generosity of Warrington Borough Council has given us use of unit 19 to accommodate the additional food storage at a very modest cost. The planned swap of unit 19 for a longer-term use of unit 8 (on the same generous terms as units 2 & 9) will increase costs proportionately.

WARRINGTON FOODBANK

TRUSTEES ANNUAL REPORT 31 MAY 2021

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The annual report was approved by the Trustees of the charity on ~~19/10/2021~~ and signed on its behalf by:

Signed:



Print Name : Paul M Crane

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the charity trustees on my examination of the accounts Warrington Foodbank for the year ended 31st MAY 2021 set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of Warrington Food Bank you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of Warrington Food Bank accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Warrington Foodbank gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Warrington Food Bank as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



G W Schulz ACMA
Independent Examiners Ltd
Unit 2, The Broadfields Business Centre
Delling Lane
Bosham
PO18 8NF

19/10/2021

WARRINGTON FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES For the Financial Year Ending 31 May 2021

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Restated TOTAL 2019/20 £
INCOME AND ENDOWMENTS FROM:					
Donations & Legacies	3a	270,401	19,962	290,364	134,813
TOTAL INCOME		270,401	19,962	290,364	134,813
EXPENDITURE ON:					
Charitable Activities	4a	68,548	19,850	88,399	47,879
Governance Costs	4b	900	-	900	816
TOTAL EXPENDITURE		69,448	19,850	89,299	48,695
NET INCOME/(EXPENDITURE)		200,953	112	201,065	86,118
Transfers		823	(823)	-	
NET MOVEMENTS IN FUNDS		201,776	(711)	201,065	86,118
Total Funds Brought Forward		117,666	711	118,377	32,259
TOTAL FUNDS CARRIED FORWARD		319,442	-	319,442	118,377

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

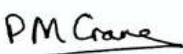
The notes on pages 11-16 form part of these financial statements.

WARRINGTON FOODBANK

BALANCE SHEET For the Financial Year Ending 31 May 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Restated Total 2019/20 £
Fixed Assets					
Tangible Assets	2	4,609	-	4,609	8,000
		-	-	-	-
Current Assets					
Cash at Bank & in Hand	5	292,833	-	292,833	101,513
Debtors & Prepayments	6	23,263	-	23,263	10,364
Total Current Assets		316,096	-	316,096	111,877
Creditors: amounts due within one year	7	1,264	-	1,264	1,500
NET CURRENT ASSETS		314,832	-	314,832	110,377
TOTAL ASSETS less current liabilities		319,442	-	319,442	118,377
Long Term Liabilities	8	-	-	-	-
NET ASSETS		319,442	-	319,442	118,377
Funds of the Charity					
General Funds		319,442	-	319,442	117,666
Restricted Funds		-	-	-	711
Total Funds		319,442	-	319,442	118,377

The financial statements on pages 1 to 16 were approved by the Trustees, and authorised for issue on 19/10/2021 and signed on their behalf by:

Signed : 

Name: Paul M Crane

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ending 31 May 2021

1. ACCOUNTING POLICIES

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Warrington Foodbank meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2021

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

2. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	Total
EQUIPMENT				
Cost	01-Jun-20	12,962	-	12,962
Additions		1,388	-	1,388
Cost at	31-May-21	<u>14,351</u>	-	<u>14,351</u>
Depreciation	01-Jun-20	4,962	-	4,962
Charge		4,779	-	4,779
Depreciation at	31-May-21	<u>9,741</u>	-	<u>9,741</u>
Net Book Value	31-May-21	<u>4,609</u>	-	<u>4,609</u>
Net Book Value	01-Jun-20	8,000	-	8,000

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2021

3. INCOME AND ENDOWMENTS

		Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Restated TOTAL 2019/20 £
a) Donations & Legacies					
	Note				
Business Giving		53,135	-	53,135	19,854
Church Giving		4,272	-	4,272	3,110
Community Group Giving		14,187	-	14,187	18,682
Agency giving		127,950	-	127,950	43,251
Personal giving		34,587	-	34,587	21,578
Covid 19 Response Fund	9	-	11,550	11,550	5,000
Toy Appeal	9	-	2,250	2,250	-
Food Purchases Fund	9	-	1,162	1,162	-
Torus Foundation	9	-	5,000	5,000	-
Gift Aid		26,455	-	26,455	9,125
OTHER INCOME		9,711	-	9,711	14,212
Interest		104	-	104	-
		270,401	19,962	290,364	134,812

4. EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	Restated TOTAL 2019/20 £
a) Cost of Charitable activities					
	Note				
Admin, supplies		2,923	-	2,923	1,074
Emergency food supplies		7,866	-	7,866	-
Equipment		276	-	276	1,542
Expenses		184	-	184	-
Depreciation		4,779	-	4,779	-
Insurance		2,780	-	2,780	2,404
Maintenance & waste		17,914	-	17,914	1,308
New Distribution centre costs		-	-	-	13,998
Trussell Membership		360	-	360	360
Utilities		5,959	-	5,959	6,785
Van Hire Diesel		8,874	-	8,874	2,302
Wages		14,470	-	14,470	11,563
WBC warehouse charges		2,164	-	2,164	2,252
Covid 19 Response Fund	9	-	11,438	11,438	4,289
Toy Appeal Fund	9	-	2,250	2,250	-
Food Purchases Fund	9	-	1,162	1,162	-
Torus Foundation		-	5,000	5,000	-
		68,548	19,850	88,399	47,878
b) Governance Costs					
Professional Fees		-	-	-	816
Independent Examiner's Fee		900	-	900	-
		900	-	900	816

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2021

5. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Total 2019/20 £
Current Account	9,721	-	9,721	11,505
Savings Account	283,113	-	283,113	90,008
	292,833	-	292,833	101,513

6. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Restated Total 2019/20 £
Gift Aid	18,263	-	18,263	2,495
Other Income	5,000	-	5,000	7,869
	23,263	-	23,263	10,364

7. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 2020/21 £	Restated Total 2019/20 £
Independent Examiner's Fee	900	-	900	
Sundry Creditors	364	-	364	1,500
	1,264	-	1,264	1,500

8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

9. RESTRICTED FUNDS

	Balance 01-Jun-20 £	Income £	Expenditure £	Transfers	Balance 31-May-21 £
Covid 19 Response Fund	711	11,550	11,438	-	823
Toy Appeal	-	2,250	2,250	-	-
Food Purchases Fund	-	1,162	1,162	-	-
Torus Foundation	-	5,000	5,000	-	-
	711	19,962	19,850	-	823

The transfer from restricted to unrestricted funds was for the purchase of an asset to be held for general use.

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2021

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
Fixed Assets	4,609	-	4,609
Net Current Assets	314,832	-	314,832
	<u>319,442</u>	<u>-</u>	<u>319,442</u>

PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	Restated TOTAL 2020 £
Net Current Assets	118,377	-	118,377
	<u>118,377</u>	<u>-</u>	<u>118,377</u>

11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

	2021 £	Restated 2020 £
Profit / Deficit for the financial year	201,065	86,118
Other Recognised Gains	-	-
	<u>201,065</u>	<u>86,118</u>
Balance Brought Forward	118,377	32,259
Closing Funds at 31st March 2021	<u>319,442</u>	<u>118,377</u>

WARRINGTON FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Financial Year Ending 31 May 2021

12. STAFF COSTS AND NUMBERS	2021	2020
	£	£
Gross wages and salaries	17,052	11,676
Employer's National Insurance Costs - Exempt	-	-
Pension Contributions	324	165
	<u>17,376</u>	<u>11,841</u>

Employees who were engaged in each of the following activities: **1** **1**

No employee received emoluments in the range of £50,000 to £60,000 during the year(2020:None).

13. TRUSTEES AND OTHER RELATED PARTY TRANSACTIONS

No trustees ,nor any person connected with them, have received any remuneration from the charity during the year. No other payments were made to trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

14. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.