

**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

<b>Trustees At 31<sup>st</sup> May 2024</b>	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

<b>Type of Governing document</b>	Constitution
<b>How the charity is constituted</b>	Association
<b>Trustee selection method</b>	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 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 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations & Legacies	3a	193,057	97,278	290,335	247,671
<b>TOTAL INCOME</b>		<b>193,057</b>	<b>97,278</b>	<b>290,335</b>	<b>247,671</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	4a	244,660	39,100	283,760	150,796
Governance Costs	4b	6,210	-	6,210	834
<b>TOTAL EXPENDITURE</b>		<b>250,870</b>	<b>39,100</b>	<b>289,970</b>	<b>151,630</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(57,813)</b>	<b>58,178</b>	<b>365</b>	<b>96,041</b>
Transfers		-	-	-	-
<b>NET MOVEMENTS IN FUNDS</b>		<b>(57,813)</b>	<b>58,178</b>	<b>365</b>	<b>96,041</b>
Total Funds Brought Forward		411,215	5,000	416,215	320,174
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>353,402</b>	<b>63,178</b>	<b>416,580</b>	<b>416,215</b>

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

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%

		Equipment and Furnishings	Vehicles	2023/24 Total
<b>2. TANGIBLE FIXED ASSETS</b>				
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	<b>31-May-24</b>	<b>3,862</b>	<b>43,086</b>	<b>46,948</b>
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 £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Donations &amp; Legacies</b>					
	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
		<b>193,057</b>	<b>97,278</b>	<b>290,335</b>	<b>247,671</b>

#### 4. EXPENDITURE

		Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Cost of Charitable activities</b>					
	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
		<b>244,660</b>	<b>39,100</b>	<b>283,760</b>	<b>150,796</b>

#### **b) Governance Costs**

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

## WARRINGTON FOODBANK

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

<b>5. CASH AT BANK AND IN HAND</b>	Unrestricted Fund £	Restricted Fund £	<b>Total 2023/24 £</b>	<b>Total 2022/23 £</b>
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
	<b>309,591</b>	<b>63,178</b>	<b>372,769</b>	<b>372,049</b>

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

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

### **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.

<b>9. RESTRICTED FUNDS</b>	<b>Balance</b>				<b>Balance</b>
<b>Current Year</b>	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	-	-	-	-	-
	<b>5,000</b>	<b>97,278</b>	<b>39,100</b>	<b>-</b>	<b>63,178</b>



## WARRINGTON FOODBANK

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

<b>Restricted Prior Year</b>	<b>Balance</b>				<b>Balance</b>
	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
	<b>340</b>	<b>32,584</b>	<b>27,924</b>	<b>-</b>	<b>5,000</b>

  

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

  

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

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

### 11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

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

## 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
	<b>89,498</b>	<b>59,223</b>
Average number of employees :	<b>6</b>	<b>3</b>

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.