

WIDNES FOODBANK

England & Wales · Charity number 1155130

Details

Status Registered

Legal form CIO

Registered 2013-12-30

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

Contact

Address Widnes Food Bank
Cemetery Lodge
Birchfield Road
Widnes
Cheshire
WA8 9EE

Phone 01514220031

Email contact@widnesfoodbank.org.uk

Website www.widnesfoodbank.org.uk

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN THAT PART OF THE BOROUGH OF HALTON IN THE COUNTY OF CHESHIRE, WHICH IS NORTH OF THE RIVER MERSEY AND THE SURROUNDING AREA, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A) PROVIDING EMERGENCY FOOD BOXES CONTAINING THREE DAYS SUPPLY OF BALANCED AND NUTRITIONAL FOODSTUFFS TO INDIVIDUALS IN NEED AND/OR FOR DISTRIBUTION BY CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY; B) THE PROVISION OF OR SIGNPOSTING TO RELEVANT INFORMATION AND OTHER ADVISORY SERVICES

Activities: We provide in the area of Halton, north of the River Mersey and the surrounding area: a) emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or for distribution by charities and others working to prevent or relieve poverty; b) relevant information and other advisory services to individuals in need

Classification

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

Geography

- Halton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£210,859	£186,435	-	-
2023-12-31	£192,117	£229,360	-	-
2022-12-31	£231,025	£206,227	-	-
2021-12-31	£172,162	£146,964	-	-
2020-12-31	£221,745	£136,947	-	-

Trustees

Name	Role	Appointed
REV PETER WILLIAM DAWKIN	Chair	2013-12-04
CLARE BEDFORD		2013-12-04
Gerard Lane		2023-09-19
JOHN MCKENNA		2013-12-04
Jane Walker		2026-03-24
Joanna Elizabeth Jones		2026-03-24
Rev Mark Harwood		2020-10-12

WIDNES FOODBANK

England & Wales - Charity number 1155130

Accounts

CHARITY REGISTRATION NUMBER: 1155130

Widnes Foodbank
Unaudited Financial Statements
31 December 2024

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Widnes Foodbank
Financial Statements
Year ended 31 December 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

Widnes Foodbank
Trustees' Annual Report
Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Widnes Foodbank

Charity registration number 1155130

Principal office Cemetery Lodge
Birchfield Road
Widnes
Cheshire
WA8 9EE
England

The trustees

Revd P Dawkin (Chair)
Mrs C Bedford
Revd M Harwood
Mr J McKenna
Bishop J Rawsthorne (Retired 9 July 2024)
Mr G Lane

The project co-ordinator Mrs V Ferguson

Independent examiner G Mattocks FCA

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure, governance and management

Widnes Foodbank was registered as a charity on 31 December 2013 and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. In accordance with its Constitution two of the trustees will retire by rotation at the Annual General Meeting and are eligible to be re-appointed. Bishop Rawsthorne resigned as a trustee on 9 July 2024 following his decision to retire from active ministry and to leave the local area. The trustees wish to record their appreciation of the wisdom and insight he brought to the discussions of the trustees. The trustees pertain from churches in Widnes that support Widnes Foodbank

Widnes Foodbank is part of a national network of foodbanks seeded by the Trussell Trust. It operates as an independent social franchise based on mutual undertakings agreed in the Trussell Trust Franchise Agreement and the Trussell Trust's Operating Manual.

The co-ordination of Widnes Foodbank is undertaken by Mrs Vicky Ferguson, who was appointed as paid project co-ordinator with effect from 1 July 2019.

Financial, Health and Safety and Operational Risk

The trustees are satisfied that systems are in place to mitigate exposure to major risks.

During the year the trustees have carried out a review of a number of Widnes Foodbank policies including the Health and Safety Policy, the Safeguarding Policy and the Data Protection Policy.

The trustees are continuing to review and implement the recommendations contained in a Governance Health Check Report prepared by Trussell Trust.

The trustees have put in place financial systems to ensure integrity and good financial management. Detailed Finance and Operational Reports are produced for the quarterly meetings of the trustees.

Reserves

At the meeting to approve these Financial Statements the trustees reviewed their policy on reserves and decided that Widnes Foodbank should have reserves of the following amounts to meet potential costs in the following areas:-

- the maintenance of Cemetery Lodge - £8,000;
- the maintenance of Crossing Point - £3,000;
- the maintenance of St Bede's Centre - £8,000;
- the ability to purchase or hire a vehicle to transport food from the collection points to St. Bede's Centre and from St Bede's Centre to Crossing Point, which is currently achieved through volunteers and/or the project co-ordinator using their own vehicles - £8,000;
- the cost of employing a paid Project Co-ordinator - £20,000;
- the cost of purchasing food to supplement food donations - £50,000; and

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

- a contingency to cover unforeseen operational costs - £4,000.

These target reserves total £101,000, which was £78,879 less than the reserves of £179,879 available at 31 December 2024. The trustees decided to take no immediate action to use such excess but to review the position at the time of consideration of the Financial Statements for the current year.

Objectives and activities

Our objectives: what we aim to do at Widnes Foodbank

The purposes of the charity are set out in the charity's Constitution as follows: -

"The prevention or relief of poverty in that part of the Borough of Halton in the County of Cheshire, which is north of the River Mersey, and the surrounding area, in particular, but not exclusively, by

(a) providing emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or distribution by charities or other organisations working to prevent or relieve poverty.

(b) the provision of or signposting to relevant information and other advisory services."

Our activities - how we deliver our objectives

To achieve our objectives our principal activities are to provide the following services for our community in Widnes and the surrounding area (our public benefits):-

Food is donated as a goodwill gesture primarily by local churches, schools and the general public at designated collection points and/or during organised events such as Harvest Festival and supermarket collection days. The donations are collected, checked, sorted and stored in a central warehouse facility before being delivered to our distribution centre. At the distribution centre clients may exchange a Foodbank voucher, issued by one of our local referral agencies, for food sufficient for three days. The client may then be signposted to another local agency or charity depending on their needs. In exercising these powers and duties the trustees have had due regard to the guidance on Public Benefit published by the Charity Commission.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Achievements and performance

Widnes Foodbank is operated by volunteers and with effect from 1 July 2019 has been co-ordinated by a paid project co-ordinator. It relies on the goodwill of local people to donate food supplies and money and on the goodwill of local frontline agencies to refer people they identify as being in food crisis.

Food Donations

During 2024 a total of 43,058 kg (value £102,048) of food was donated to Widnes Foodbank compared with 44,516 kg (£105,503) donated in 2023.

The amount of food donated to Widnes Foodbank varies each month with December being the month in which the largest amount of food is donated.

Stock Levels and Food Distribution

Food distributed in 2024 to clients and to local agencies sharing the same ethos as Widnes Foodbank amounted to 56,218 kg equivalent to a value of £133,236 (67,355kg/£159,631 in 2023).

(A further 1,100 kg equivalent to a value of £2,609 was disposed of due to being either damaged or out of date.)

During the year Widnes Foodbank purchased additional food at a cost of £35,299.

Food stocks held at 31 December 2024 amounted to 10,751 kg equivalent to a value of £25,480 (12,203kg/£28,922 in 2023).

Clients

In 2024 a total of 5,181 people (6,090 in 2023) received emergency food of which 3,411 were adults (3,851 in 2023) and 1,770 were children (2,239 in 2023) from Widnes and the surrounding area.

The amount of food given in exchange for a Foodbank voucher was at least sufficient for three days.

In 2024 a total of 2,685 Foodbank vouchers were fulfilled (2,896 in 2023). There are 71 local referral agencies working in partnership with Widnes Foodbank who are able to issue Foodbank vouchers. The main reason clients seek help from Widnes Foodbank is due to low income. The next most common reason is changes or delays to their benefits.

Accommodation

Widnes Foodbank is grateful to Halton Borough Council for the continued provision of Cemetery Lodge and its general support.

The office of Widnes Foodbank has been provided by Trinity Methodist URC Church on a rent free basis during the period from the establishment of Widnes Foodbank to 31 July 2024. The trustees wish to record their appreciation and thanks for this generous provision of office accommodation. Early in 2024 Trinity Methodist URC Church decided to close by 31 August 2024. The office of Widnes Foodbank was moved to Cemetery Lodge with effect from 31 July 2024.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The distribution centre and principal warehouse are operated from church owned premises on a rent free basis. Widnes Foodbank is most thankful for this generous provision.

Promotional events

The Rotary Club of Widnes chose Widnes Foodbank as its charity for 2024 and made a generous donation of £14,000 (raised from a Gala Dinner and a Golf Day) to Widnes Foodbank.

A number of other events were proactively set up by members of the public during the year to raise awareness of Widnes Foodbank and to raise funds and/or donate food to Widnes Foodbank.

Financial review

Income

The charity received total cash funding of £108,811 in 2024.

Donations from local churches amounted to £5,476 and regular donations from private individuals totalled £12,920. Widnes Foodbank received £3,311 through the Trussell Trust from Tesco and ASDA under their top up schemes and a grant of £1,600 was received from ASDA under its Empowering Communities Grant Scheme. Grants totalling £35,000 were received from Halton Borough Council under its Household Support Fund Grant Scheme. The amount raised by fundraising was £25,720. Other cash donations amounted to to £24,784.

In addition to the cash funding Widnes Foodbank received donations of food with a value of £102,048.

Expenditure

Widnes Foodbank benefited from the provision on a rent free basis of :-

- a) Cemetery Lodge by Halton Borough Council;
- b) Office space by Trinity Methodist URC Church (up to 31 July 2024); and
- c) Crossing Point and St.Bede's Centre by the Archdiocese of Liverpool.

The major item of expenditure during the year was the purchase of food to supplement the food donated by the public and this amounted to £35,299.

Financial Review

The strong financial position of Widnes Foodbank at the end of 2024 means it has reserves to plan confidently for the coming year and to cover future anticipated costs.

Widnes Foodbank
Trustees' Annual Report *(continued)*
Year ended 31 December 2024

Plans for future periods

The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2025 as they were in 2024.

Post-Balance Sheet Events

In April 2025 Halton Borough Council allocated a grant of £20,000 to Widnes Foodbank under the Council's Household Support Fund Grant Scheme (1 April 2025-31 March 2026).

In April 2025 Trussell Trust allocated Widnes Foodbank a grant of £100,648 to enable it to provide for a period of two years an income maximisation casework service to clients coming to Widnes Foodbank. This service will be provided in partnership with Halton Citizens Advice Bureau. £50,283 of this grant will be paid in 2025 and the balance of £50,365 will be paid in 2026 subject to the terms and conditions of the grant allocation.

The trustees' annual report was approved on 3rd June 2025 and signed on behalf of the board of trustees by:



Mr J McKenna
Trustee

Widnes Foodbank

Independent Examiner's Report to the Trustees of Widnes Foodbank

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Widnes Foodbank ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

316125

Widnes Foodbank
Statement of Financial Activities
Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	210,859	210,859	192,110
Investment income	5	—	—	7
Total income		<u>210,859</u>	<u>210,859</u>	<u>192,117</u>
Expenditure				
Expenditure on Stock				
Costs of other trading activities	6	35,299	35,299	76,984
Expenditure on charitable activities	7,8	151,136	151,136	152,376
Total expenditure		<u>186,435</u>	<u>186,435</u>	<u>229,360</u>
Net income/(expenditure) and net movement in funds		<u>24,424</u>	<u>24,424</u>	<u>(37,243)</u>
Reconciliation of funds				
Total funds brought forward		155,455	155,455	192,698
Total funds carried forward		<u>179,879</u>	<u>179,879</u>	<u>155,455</u>

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

The notes on pages 10 to 16 form part of these financial statements.

Widnes Foodbank
Statement of Financial Position
31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	13		18,419	20,750
Current assets				
Stocks	14	25,480		28,922
Debtors	15	736		—
Cash at bank and in hand		135,329		105,896
		<u>161,545</u>		<u>134,818</u>
Creditors: amounts falling due within one year	16	<u>85</u>		<u>113</u>
Net current assets			<u>161,460</u>	<u>134,705</u>
Total assets less current liabilities			<u>179,879</u>	<u>155,455</u>
Funds of the charity				
Unrestricted funds			<u>179,879</u>	<u>155,455</u>
Total charity funds	18		<u>179,879</u>	<u>155,455</u>

These financial statements were approved by the board of trustees and authorised for issue on 3rd January 2025, and are signed on behalf of the board by:



Mr J McKenna
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Widnes Foodbank

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a registered charity in England and Wales and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. The address of the principal office is Cemetery Lodge, Birchfield Road, Widnes, Cheshire, WA8 9EE, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks consist of donated items and are measured by weight and a value per kilogram is applied. This value per kilogram is obtained from the Trussell Trust and is used by all foodbanks within its network.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Regular Church Donations	5,476	5,476	5,310	5,310
Regular Individual Donations	12,920	12,920	10,499	10,499
Supermarkets (Trussell Trust)	3,311	3,311	6,002	6,002
Fundraising	25,720	25,720	6,275	6,275
Other Donations	24,784	24,784	33,521	33,521
Gifts				
Foodstocks Donated	102,048	102,048	105,503	105,503
Grants				
Grants receivable	36,600	36,600	25,000	25,000
	<u>210,859</u>	<u>210,859</u>	<u>192,110</u>	<u>192,110</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other interest receivable	—	—	7	7

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
	35,299	35,299	76,984	76,984

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Foodbank Costs	151,136	151,136	152,376	152,376

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Foodbank Costs	151,136	151,136	152,376

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	6,139	6,917

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	900	900

11. Staff costs

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2024	7,208	39,296	46,504
Additions	—	3,808	3,808
At 31 December 2024	<u>7,208</u>	<u>43,104</u>	<u>50,312</u>
Depreciation			
At 1 January 2024	2,489	23,265	25,754
Charge for the year	1,180	4,959	6,139
At 31 December 2024	<u>3,669</u>	<u>28,224</u>	<u>31,893</u>
Carrying amount			
At 31 December 2024	<u>3,539</u>	<u>14,880</u>	<u>18,419</u>
At 31 December 2023	<u>4,719</u>	<u>16,031</u>	<u>20,750</u>

14. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>25,480</u>	<u>28,922</u>

15. Debtors

	2024 £	2023 £
Other debtors	<u>736</u>	<u>—</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Social security and other taxes	—	88
Other creditors	<u>85</u>	<u>25</u>
	<u>85</u>	<u>113</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £296 (2023: £287).

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	155,455	210,859	(186,435)	179,879

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	192,698	192,117	(229,360)	155,455

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	18,419	18,419
Current assets	161,545	161,545
Creditors less than 1 year	(85)	(85)
Net assets	179,879	179,879

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	20,750	20,750
Current assets	134,818	134,818
Creditors less than 1 year	(113)	(113)
Net assets	155,455	155,455

20. Financial instruments

The charity currently holds no financial instruments.

Widnes Foodbank
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Widnes Foodbank

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Regular Church Donations	5,476	5,310
Regular Individual Donations	12,920	10,499
Supermarkets (Trussell Trust)	3,311	6,002
Fundraising	25,720	6,275
Other Donations	24,784	33,521
Foodstocks Donated	102,048	105,503
Grants receivable	36,600	25,000
	<u>210,859</u>	<u>192,110</u>
Investment income		
Other interest receivable	—	7
	<u>—</u>	<u>7</u>
Total income	<u>210,859</u>	<u>192,117</u>
Expenditure		
Costs of other trading activities		
Purchases	35,299	76,984
	<u>35,299</u>	<u>76,984</u>
Expenditure on charitable activities		
Opening stock	28,922	26,145
Purchases	102,048	105,503
Closing stock	25,480	28,922
Wages and salaries	16,111	15,797
Pension costs	296	287
Light and heat	5,933	5,074
Repairs and maintenance	6,660	10,079
Insurance	1,770	1,420
Other motor/travel costs	143	21
Legal and professional fees	1,557	1,002
Telephone	2,198	1,770
Other office costs	701	769
Depreciation	6,139	6,917
Miscellaneous Expenses	4,138	6,514
	<u>151,136</u>	<u>152,376</u>
Total expenditure	<u>186,435</u>	<u>229,360</u>
Net income/(expenditure)	<u>24,424</u>	<u>(37,243)</u>

Widnes Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Costs of other trading activities		
Stock Purchases	35,299	76,984
	<u>35,299</u>	<u>76,984</u>
Costs of other trading activities	35,299	76,984
Expenditure on charitable activities		
Foodbank Costs		
<i>Activities undertaken directly</i>		
Opening Stock	28,922	26,145
Donated Food Distributed	102,048	105,503
Closing Stock	(25,480)	(28,922)
Wages/salaries	16,111	15,797
Pension costs	296	287
Light & Heat	5,933	5,074
Repairs & Maintenance	6,660	10,079
Insurance	1,770	1,420
Motor/Travel Costs	143	21
Legal and professional fees	1,557	1,002
Telephone	2,198	1,770
Other Office Costs	701	769
Depreciation	6,139	6,917
Miscellaneous Expenses	4,138	6,514
	<u>151,136</u>	<u>152,376</u>
Expenditure on charitable activities	151,136	152,376

WIDNES FOODBANK

England & Wales - Charity number 1155130

Accounts

CHARITY REGISTRATION NUMBER: 1155130

Widnes Foodbank
Unaudited Financial Statements
31 December 2023

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Widnes Foodbank
Financial Statements
Year ended 31 December 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

Widnes Foodbank
Trustees' Annual Report
Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	Widnes Foodbank
Charity registration number	1155130
Principal office	Trinity Methodist URC Church 2 Peel House Lane Widnes Cheshire WA8 6TJ England

The trustees

Revd P Dawkin
Mrs C Bedford
Revd M Harwood
Mr J McKenna
Bishop J Rawsthorne
Mr G Lane (appointed 19
September 2023)

The Project co-ordinator	Mrs V Ferguson
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Independent examiner	G Mattocks FCA
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Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management

Widnes Foodbank was registered as a charity on 31 December 2013 and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. In accordance with its Constitution two of the trustees will retire by rotation at the Annual General Meeting and are eligible to be re-appointed. Mr G. Lane, who was appointed as a trustee on 19th September 2023, will also retire at the Annual General Meeting and is eligible to be appointed. The trustees pertain from churches in Widnes that support Widnes Foodbank

Widnes Foodbank is part of a national network of foodbanks seeded by the Trussell Trust. It operates as an independent social franchise based on mutual undertakings agreed in the Trussell Trust Franchise Agreement and the Trussell Trust's Operating Manual.

The co-ordination of Widnes Foodbank is undertaken by Mrs Vicky Ferguson, who was appointed as paid project co-ordinator with effect from 1st July 2019.

Financial, Health and Safety and Operational Risk

The trustees are satisfied that systems are in place to mitigate exposure to major risks.

During the year the trustees have carried out a review of Widnes Foodbank's Health and Safety Policy, Safeguarding Policy and Data Protection Policy.

In order to build resilience Widnes Foodbank took part in a Governance Health Check exercise organised by the Trussell Trust. The exercise resulted in a report containing a number of recommendations to strengthen its governance. A number of these recommendations have already been implemented and the remaining recommendations will be implemented in the current year.

The trustees have put in place financial systems to ensure integrity and good financial management. Detailed Finance and Operational Reports are produced for the quarterly meetings of the trustees.

Reserves

At the meeting to approve these Financial Statements the trustees reviewed their policy on reserves and decided that Widnes Foodbank should have reserves of the following amounts to meet potential costs in the following areas:-

- the maintenance of Cemetery Lodge – 8,000;
- the maintenance of Crossing Point - £3,000;
- the maintenance of St Bede's Centre - £5,000;
- the ability to purchase or hire a vehicle to transport food from the collection points to St. Bede's Centre and from St Bede's Centre to Crossing Point, which is currently achieved through volunteers and/or the project co-ordinator using their own vehicles - £8,000;
- the cost of employing a paid Project Co-ordinator - £20,000;
- the cost of purchasing food to supplement food donations - £50,000; and

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

- a contingency to cover unforeseen operational costs - £4,000.

These target reserves total £98,000, which was £7,896 less than the amount of £105,896 available at 31 December 2023. The trustees decided to take no immediate action to use such excess but to review the position at the time of consideration of the Financial Statements for the current year.

Objectives and activities

Our objectives: what we aim to do at Widnes Foodbank

The purposes of the charity are set out in the charity's Constitution as follows: -

"The prevention or relief of poverty in that part of the Borough of Halton in the County of Cheshire, which is north of the River Mersey, and the surrounding area, in particular, but not exclusively, by

(a) providing emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or distribution by charities or other organisations working to prevent or relieve poverty.

(b) the provision of or signposting to relevant information and other advisory services."

Our activities - how we deliver our objectives

To achieve our objectives our principal activities are to provide the following services for our community in Widnes and the surrounding area (our public benefits):-

Food is donated as a goodwill gesture primarily by local churches, schools and the general public at designated collection points and/or during organised events such as Harvest Festival and supermarket collection days. The donations are collected, checked, sorted and stored in a central warehouse facility before being delivered to our distribution centre. At the distribution centre clients may exchange a Foodbank voucher, issued by one of our local referral agencies, for food sufficient for three days. The client may then be signposted to another local agency or charity depending on their needs. In exercising these powers and duties the trustees have had due regard to the guidance on Public Benefit published by the Charity Commission.

Achievements and performance

Widnes Foodbank is operated by volunteers and with effect from 1 July 2019 has been co-ordinated by a paid project co-ordinator. It relies on the goodwill of local people to donate food supplies and money and on the goodwill of local frontline agencies to refer people they identify as being in food crisis.

Food Donations

During 2023 a total of 44,516 kg (value £105,503) of food was donated to Widnes Foodbank compared with 57,896 kg (£117,804) donated in 2022.

The amount of food donated to Widnes Foodbank varies each month with December being the month in which the largest amount of food is donated.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Stock Levels and Food Distribution

Food distributed in 2023 to clients and to local agencies sharing the same ethos as Widnes Foodbank amounted to 67,355 kg equivalent to a value of £159,631 (65,518kg/£155,278 in 2022).

(A further 1,399 kg equivalent to a value of £3,315 was disposed of due to being either damaged or out of date.)

During the year Widnes Foodbank purchased additional food at a cost of £76,984 to meet increased demand as a result of the cost of living crisis.

Food stocks held at 31 December 2023 amounted to 12,203 kg equivalent to a value of £28,922 (11,032kg/£26,145 in 2022).

Clients

In 2023 a total of 6,090 people (4,951 in 2022) received emergency food of which 3,851 were adults (3,191 in 2022) and 2,239 were children (1,760 in 2022) from Widnes and the surrounding area.

The amount of food given in exchange for a Foodbank voucher was at least sufficient for three days.

In 2023 a total of 2,896 Foodbank vouchers were fulfilled (2,368 in 2022). There are 68 local referral agencies working in partnership with Widnes Foodbank who are able to issue Foodbank vouchers. The main reason clients seek help from Widnes Foodbank is due to low income. The next most common reason is changes or delays to their benefits.

Accommodation

Widnes Foodbank is grateful to Halton Borough Council for the continued provision of Cemetery Lodge and its general support. The Widnes Foodbank office, distribution centre and principal warehouse are operated from church owned premises on a rent free basis. Widnes Foodbank is most thankful for this generous provision.

Promotional events

A number of events were proactively set up by members of the public during the year to raise awareness of Widnes Foodbank and to raise funds and/or donate food to Widnes Foodbank.

Financial review

The strong financial position of Widnes Foodbank at the end of 2023 means it has reserves to plan confidently for the coming year and to cover future anticipated costs.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Income

The charity received total cash funding of £86,607 in 2023.

Donations from local churches amounted to £5,310 and regular donations from private individuals totalled £10,499. Widnes Foodbank received £3,136 from Tesco and £2,866 from ASDA under their top up schemes. A grant of £20,000 was received from Halton Borough Council under the Household Support Fund Grant Scheme and a grant of £5,000 was received from Alstom Transport UK Limited. The amount raised by fundraising was £6,275. Other cash donations amounted to £33,521.

In addition to the cash funding Widnes Foodbank received donations of food with a value of £105,503.

Expenditure

Widnes Foodbank benefited from the provision on a rent free basis of :-

- a) Cemetery Lodge by Halton Borough Council;
- b) office space by Trinity Methodist URC Church; and
- c) Crossing Point and St.Bede's Centre by the Archdiocese of Liverpool.

The major item of expenditure during the year was the purchase of food to supplement the food donated by the public and this amounted to £76,984.

Cost of living

There was a 23% increase in the number of people receiving emergency food from Widnes Foodbank in 2023 compared with the number of people receiving emergency food in 2022. The reasons for this increase included the increase in the cost of living. This increase had an effect on the level of stocks held by Widnes Foodbank and consequently in 2023 there was a greater need to supplement food donations by purchasing food at a cost of £76,984 (£31,330 in 2022). This need to purchase food has continued in the current year with expenditure on food in the first quarter amounting to £17,864.

Plans for future periods

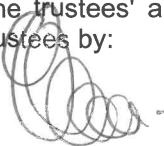
The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2024 as they were in 2023.

Post-Balance Sheet Events

In February 2024 Halton Borough Council allocated a further grant of £15,000 to Widnes Foodbank under the Council's Household Support Fund Grant Scheme (1 April 2023 to 31 March 2024).

In April 2024 Halton Borough Council allocated a grant of £10,000 to Widnes Foodbank under the Council's Household Support Fund Grant Scheme (1 April 2024 to 30 September 2024)

The trustees' annual report was approved on 14 May 2024 and signed on behalf of the board of trustees by:



Mr J McKenna
Trustee

Widnes Foodbank

Independent Examiner's Report to the Trustees of Widnes Foodbank

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Widnes Foodbank ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

14/15/24

Widnes Foodbank
Statement of Financial Activities
Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	192,110	192,110	231,025
Investment income	5	7	7	-
Total income		<u>192,117</u>	<u>192,117</u>	<u>231,025</u>
Expenditure				
Expenditure on Stock				
Costs of other trading activities	6	76,984	76,984	31,330
Expenditure on charitable activities	7,8	152,376	152,376	174,897
Total expenditure		<u>229,360</u>	<u>229,360</u>	<u>206,227</u>
Net (expenditure)/income and net movement in funds		<u>(37,243)</u>	<u>(37,243)</u>	<u>24,798</u>
Reconciliation of funds				
Total funds brought forward		192,698	192,698	167,900
Total funds carried forward		<u>155,455</u>	<u>155,455</u>	<u>192,698</u>

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

The notes on pages 9 to 15 form part of these financial statements.

Widnes Foodbank
Statement of Financial Position
31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	13		20,750	23,769
Current assets				
Stocks	14	28,922		26,145
Debtors	15	–		532
Cash at bank and in hand		105,896		142,252
		<u>134,818</u>		<u>168,929</u>
Creditors: amounts falling due within one year	16	<u>113</u>		–
Net current assets			<u>134,705</u>	<u>168,929</u>
Total assets less current liabilities			<u>155,455</u>	<u>192,698</u>
Funds of the charity				
Unrestricted funds			<u>155,455</u>	<u>192,698</u>
Total charity funds	18		<u>155,455</u>	<u>192,698</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 May 2024, and are signed on behalf of the board by:



Mr J McKenna
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Widnes Foodbank

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a registered charity in England and Wales and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. The address of the principal office is Trinity Methodist URC Church, 2 Peel House Lane, Widnes, Cheshire, WA8 6TJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks consist of donated items and are measured by weight and a value per kilogram is applied. This value per kilogram is obtained from the Trussell Trust and is used by all foodbanks within its network.

The figure for closing stock as at 31 December 2023 reflects a negative adjustment of 2,659.2kg made in July 2023 and a negative adjustment of 514.2kg made in October 2023 following stock reviews.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Regular Church Donations	5,310	5,310	5,150	5,150
Regular Individual Donations	10,499	10,499	3,955	3,955
Supermarkets (Trussell Trust)	6,002	6,002	2,973	2,973
Fundraising	6,275	6,275	25,890	25,890
Other Donations	33,521	33,521	31,601	31,601
Legacies				
Legacies	–	–	20,652	20,652
Gifts				
Foodstocks Donated	105,503	105,503	117,804	117,804

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Grants receivable	25,000	25,000	23,000	23,000
	<u>192,110</u>	<u>192,110</u>	<u>231,025</u>	<u>231,025</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other interest receivable	7	7	-	-
	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
	76,984	76,984	31,330	31,330
	<u>76,984</u>	<u>76,984</u>	<u>31,330</u>	<u>31,330</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Foodbank Costs	152,376	152,376	174,897	174,897
	<u>152,376</u>	<u>152,376</u>	<u>174,897</u>	<u>174,897</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Foodbank Costs	152,376	152,376	174,897
	<u>152,376</u>	<u>152,376</u>	<u>174,897</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	6,917	7,924
	<u>6,917</u>	<u>7,924</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	900	900
	<u>900</u>	<u>900</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Staff costs

The average head count of employees during the year was 1 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2023	3,658	38,948	42,606
Additions	3,550	348	3,898
At 31 December 2023	<u>7,208</u>	<u>39,296</u>	<u>46,504</u>
Depreciation			
At 1 January 2023	915	17,922	18,837
Charge for the year	1,574	5,343	6,917
At 31 December 2023	<u>2,489</u>	<u>23,265</u>	<u>25,754</u>
Carrying amount			
At 31 December 2023	<u>4,719</u>	<u>16,031</u>	<u>20,750</u>
At 31 December 2022	<u>2,743</u>	<u>21,026</u>	<u>23,769</u>

14. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>28,922</u>	<u>26,145</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>—</u>	<u>532</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Social security and other taxes	88	—
Other creditors	25	—
	<u>113</u>	<u>—</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £287 (2022: £191).

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>192,698</u>	<u>192,117</u>	<u>(229,360)</u>	<u>155,455</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>167,900</u>	<u>231,025</u>	<u>(206,227)</u>	<u>192,698</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	<u>155,455</u>	<u>155,455</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	<u>192,698</u>	<u>192,698</u>

20. Financial instruments

The charity currently holds no financial instruments.

Widnes Foodbank
Management Information
Year ended 31 December 2023

The following pages do not form part of the financial statements.

Widnes Foodbank

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Regular Church Donations	5,310	5,150
Regular Individual Donations	10,499	3,955
Supermarkets (Trussell Trust)	6,002	2,973
Fundraising	6,275	25,890
Other Donations	33,521	31,601
Legacies	–	20,652
Foodstocks Donated	105,503	117,804
Grants receivable	25,000	23,000
	<u>192,110</u>	<u>231,025</u>
Investment income		
Other interest receivable	7	–
	<u>7</u>	<u>–</u>
Total income	<u>192,117</u>	<u>231,025</u>
Expenditure		
Costs of other trading activities		
Purchases	76,984	31,330
	<u>76,984</u>	<u>31,330</u>
Expenditure on charitable activities		
Opening stock	26,145	33,985
Purchases	105,503	117,804
Closing stock	28,922	26,145
Wages and salaries	15,797	12,447
Pension costs	287	191
Light and heat	5,074	6,762
Repairs and maintenance	10,079	9,840
Insurance	1,420	891
Other motor/travel costs	21	558
Legal and professional fees	1,002	1,350
Telephone	1,770	1,790
Other office costs	769	352
Depreciation	6,917	7,924
Miscellaneous Expenses	6,514	7,148
	<u>152,376</u>	<u>174,897</u>
Total expenditure	<u>229,360</u>	<u>206,227</u>
Net (expenditure)/income	<u>(37,243)</u>	<u>24,798</u>

Widnes Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023	2022
	£	£
Costs of other trading activities		
Stock Purchases	76,984	31,330
	<u>76,984</u>	<u>31,330</u>
Costs of other trading activities	76,984	31,330
Expenditure on charitable activities		
Foodbank Costs		
Activities undertaken directly		
Opening Stock	26,145	33,985
Donated Food Distributed	105,503	117,804
Closing Stock	(28,922)	(26,145)
Wages/salaries	15,797	12,447
Pension costs	287	191
Light & Heat	5,074	6,762
Repairs & Maintenance	10,079	9,840
Insurance	1,420	891
Motor/Travel Costs	21	558
Legal and professional fees	1,002	1,350
Telephone	1,770	1,790
Other Office Costs	769	352
Depreciation	6,917	7,924
Miscellaneous Expenses	6,514	7,148
	<u>152,376</u>	<u>174,897</u>
Expenditure on charitable activities	152,376	174,897

WIDNES FOODBANK

England & Wales - Charity number 1155130

Accounts

CHARITY REGISTRATION NUMBER: 1155130

Widnes Foodbank
Unaudited Financial Statements
31 December 2022

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Widnes Foodbank
Financial Statements
Year ended 31 December 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

Widnes Foodbank
Trustees' Annual Report
Year ended 31 December 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	Widnes Foodbank
Charity registration number	1155130
Principal office	Trinity Methodist URC Church 2 Peel House Lane Widnes Cheshire WA8 6TJ England

The trustees

Revd P Dawkin
Mrs C Bedford
Revd M Harwood
Mr J McKenna
Bishop J Rawsthorne

The project co-ordinator Mrs V Ferguson

Independent examiner G Mattocks FCA

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Structure, governance and management

Widnes Foodbank was registered as a charity on 31 December 2013 and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. In accordance with its Constitution two of the trustees will retire by rotation at the Annual General Meeting and are eligible to be re-appointed. The trustees pertain from churches in Widnes that support Widnes Foodbank

Widnes Foodbank is part of a national network of foodbanks seeded by the Trussell Trust. It operates as an independent social franchise based on mutual undertakings agreed in the Trussell Trust Franchise Agreement and the Trussell Trust's Operating Manual.

The co-ordination of Widnes Foodbank is undertaken by Mrs Vicky Ferguson, who was appointed as paid project co-ordinator with effect from 1st July 2019.

Financial, Health and Safety and Operational Risk

The trustees are satisfied that systems are in place to mitigate exposure to major risks.

Within the last twelve months the trustees have carried out a review of Widnes Foodbank's Health, Safety and Welfare Policy, Safeguarding Policy and Data Protection Policy.

The trustees have put in place financial systems to ensure integrity and good financial management. Detailed Finance and Operational Reports are produced for the quarterly meetings of the trustees.

Reserves

At the meeting to approve these Financial Statements the trustees reviewed their policy on reserves and decided that Widnes Foodbank should have reserves of the following amounts to meet potential costs in the following areas:-

- the maintenance of Cemetery Lodge - £8,000;
- the maintenance of Crossing Point - £3,000;
- the maintenance of St Bede's Centre - £5,000;
- the ability to purchase or hire a vehicle to transport food from the collection points to the Warehouse and from the Warehouse to the distribution centre, which is currently achieved through volunteers and/or the project co-ordinator using their own vehicles - £8,000;
- the cost of employing a paid Project Co-ordinator - £20,000;
- the cost of purchasing food to supplement food donations - £50,000; and
- a contingency to cover unforeseen operational costs - £4,000.

These target reserves total £98,000, which was £44,784 less than the amount of £142,784 available at 31 December 2022. The trustees decided to take no immediate action to use such excess but to review the position at the time of consideration of the Financial Statements for the current year.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

Our objectives: what we aim to do at Widnes Foodbank

The purposes of the charity are set out in the charity's Constitution as follows: -

"The prevention or relief of poverty in that part of the Borough of Halton in the County of Cheshire, which is north of the River Mersey, and the surrounding area, in particular, but not exclusively, by

(a) providing emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or distribution by charities or other organisations working to prevent or relieve poverty.

(b) the provision of or signposting to relevant information and other advisory services."

Our activities - how we deliver our objectives

To achieve our objectives our principal activities are to provide the following services for our community in Widnes and the surrounding area (our public benefits):-

Food is donated as a goodwill gesture primarily by local churches, schools and the general public at designated collection points and/or during organised events such as Harvest Festival and supermarket collection days. The donations are collected, checked, sorted and stored in a central warehouse facility before being delivered to our distribution centre. At the distribution centre clients may exchange a Foodbank voucher, issued by one of our local referral agencies, for food sufficient for three days. The client may then be signposted to another local agency or charity depending on their needs. In exercising these powers and duties the trustees have had due regard to the guidance on Public Benefit published by the Charity Commission.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Achievements and performance

Widnes Foodbank is operated by volunteers and with effect from 1 July 2019 has been co-ordinated by a paid project co-ordinator. It relies on the goodwill of local people to donate food supplies and money and on the goodwill of local frontline agencies to refer people they identify as being in food crisis.

Food Donations

During 2022 a total of 57,896 kg (value £117,804) of food was donated to Widnes Foodbank compared with 53,130 kg (£92,878) donated in 2021.

The amount of food donated to Widnes Foodbank varies each month with December being the month in which the largest amount of food is donated.

Stock Levels and Food Distribution

Food distributed in 2022 to clients and to local agencies sharing the same ethos as Widnes Foodbank amounted to 65,518 kg equivalent to a value of £155,278 (62,055kg/£108,596 in 2021).

(A further 772 kg equivalent to a value of £3,311 was disposed of due to being either damaged or out of date.)

During the year Widnes Foodbank purchased additional food at a cost of £31,330 to meet increased demand as a result of the COVID-19 pandemic and the cost of living crisis.

Food stocks held at 31 December 2022 amounted to 11,032 kg equivalent to a value of £26,145 (19,419kg/£33,985 in 2021)

Clients

In 2022 a total of 4,951 people (3,292 in 2021) received emergency food of which 3,191 were adults (2,099 in 2021) and 1,760 were children (1,193 in 2021) from Widnes or the surrounding area.

The amount of food given in exchange for a Foodbank voucher was at least sufficient for three days. During the period from 1 January 2022 to 10 January 2022 the amount of food given in exchange for a Foodbank voucher was increased from three days to seven days to address particular demand during school holidays.

In 2022 a total of 2,368 Foodbank vouchers were fulfilled (1,562 in 2021). There are 88 local referral agencies working in partnership with Widnes Foodbank who are able to issue Foodbank vouchers. The main reason clients seek help from Widnes Foodbank is due to low income. The next most common reason is changes or delays to their benefits.

Accommodation

Widnes Foodbank is grateful to Halton Borough Council for the continued provision of warehousing facilities and its general support. The Widnes Foodbank office, distribution centre and principal warehouse are operated from church owned premises on a rent -free basis. Widnes Foodbank is most thankful for this generous provision.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Promotional events

A number of events were proactively set up by members of the public during the year to raise awareness of Widnes Foodbank and to raise funds and/or donate food to Widnes Foodbank.

Financial review

The strong financial position of Widnes Foodbank at the end of 2022 means it has reserves to plan confidently for the coming year and to cover future anticipated costs.

Income

The charity received total cash funding of £113,221 in 2022.

Donations from local churches amounted to £5,150 and regular donations from private individuals totalled £3,955. Widnes Foodbank received £2,973 from Tesco through its top up scheme based on 20 per cent of the value of the food collected at the two supermarket collection events. Two grants totalling £20,000 were received from Halton Borough Council under the Household Support Fund Scheme and a grant of £3,000 was received from Halton Borough Council in respect of the Feeding Halton Project. The amount raised by fundraising was £25,890. Other cash donations amounted to £52,253

In addition to the cash funding Widnes Foodbank received donations of food with a value of £117,804.

Expenditure

Widnes Foodbank benefited from the provision of a warehouse facility by Halton Borough Council and office space by Trinity Methodist URC Church. The Widnes Foodbank distribution centre at Crossing Point (the former St. Marie's Parish Hall) is provided by the Archdiocese of Liverpool. In November 2021 the Archdiocese granted Widnes Foodbank a lease of the former St. Bede's Parish Centre and during 2022 work was undertaken to adapt the building for use as the principal warehouse of Widnes Foodbank. During the year a total of £12,962 was spent on such adaptation works and on the purchase of additional dollies for use at such premises. Further expenditure has been incurred subsequently.

Covid - 19

In response to the COVID -19 pandemic it was decided in March 2020 to concentrate the food distribution activities at the Crossing Point distribution centre and to distribute pre-packed food parcels

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

to clients at the door of Crossing Point. This remains the case. The trustees have considered changing these arrangements and reverting to the position where clients were welcomed into Crossing Point, which would enable the signposting of relevant information and other advisory services to clients. The trustees decided not to change these arrangements as they were concerned for the safety of clients and volunteers following spikes in the Infection rate.

Cost of living

There was a 50.4% increase in the number of people receiving emergency food from Widnes Foodbank in 2022 compared with the number of people receiving emergency food in 2021. The reasons for this increase included the increase in the cost of living. This increase had an effect on the level of stocks held by Widnes Foodbank and consequently in 2022 there was a greater need to supplement food donations by purchasing food at a cost of £31,330 (£8,331 in 2021). This need to purchase food has continued in the current year with expenditure on food in the first quarter amounting to £12,271.

Plans for future periods

The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2023 as they were in 2022.

Post-Balance Sheet Event

In April 2023 Halton Borough Council allocated a grant of £20,000 to Widnes Foodbank under the Council's Household Support Fund Grant Scheme (1st April 2023 to 31st March 2024).

The trustees' annual report was approved on 8 June 2023 and signed on behalf of the board of trustees by:



Mr J McKenna
Trustee

Widnes Foodbank

Independent Examiner's Report to the Trustees of Widnes Foodbank

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Widnes Foodbank ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

8/6/23

Widnes Foodbank
Statement of Financial Activities
Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	231,025	231,025	172,162
Total income		<u>231,025</u>	<u>231,025</u>	<u>172,162</u>
Expenditure				
Expenditure on Stock				
Costs of other trading activities	5	31,330	31,330	8,331
Expenditure on charitable activities	6,7	174,897	174,897	138,633
Total expenditure		<u>206,227</u>	<u>206,227</u>	<u>146,964</u>
Net income and net movement in funds		<u>24,798</u>	<u>24,798</u>	<u>25,198</u>
Reconciliation of funds				
Total funds brought forward		167,900	167,900	142,702
Total funds carried forward		<u>192,698</u>	<u>192,698</u>	<u>167,900</u>

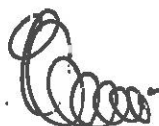
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Widnes Foodbank
Statement of Financial Position
31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	12		23,769	21,665
Current assets				
Stocks	13	26,145		33,985
Debtors	14	532		79
Cash at bank and in hand		142,252		112,210
		<u>168,929</u>		<u>146,274</u>
Creditors: amounts falling due within one year	15	—		39
Net current assets			<u>168,929</u>	<u>146,235</u>
Total assets less current liabilities			<u>192,698</u>	<u>167,900</u>
Funds of the charity				
Unrestricted funds			<u>192,698</u>	<u>167,900</u>
Total charity funds	17		<u>192,698</u>	<u>167,900</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2023, and are signed on behalf of the board by:



Mr J McKenna
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Widnes Foodbank

Notes to the Financial Statements

Year ended 31 December 2022

1. General Information

The charity is a registered charity in England and Wales and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. The address of the principal office is Trinity Methodist URC Church, 2 Peel House Lane, Widnes, Cheshire, WA8 6TJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks consist of donated items and are measured by weight and a value per kilogram is applied. This value per kilogram is obtained from the Trussell Trust and is used by all foodbanks within its network.

The figure for closing stock as at 31 December 2022 reflects a negative adjustment of 3,599.42kg made on 12 September 2022 following a stock review.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Regular Church Donations	5,150	5,150	3,819	3,819
Regular Individual Donations	3,955	3,955	3,340	3,340
Tesco (Trussell Trust)	2,973	2,973	3,619	3,619
Fundraising	25,890	25,890	14,596	14,596
Other Donations	31,601	31,601	13,310	13,310
Legacies				
Legacies	20,652	20,652	–	–
Gifts				
Foodstocks Donated	117,804	117,804	92,978	92,978

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable	23,000	23,000	40,500	40,500
	<u>231,025</u>	<u>231,025</u>	<u>172,162</u>	<u>172,162</u>

5. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
	31,330	31,330	8,331	8,331
	<u>31,330</u>	<u>31,330</u>	<u>8,331</u>	<u>8,331</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Foodbank Costs	174,897	174,897	138,633	138,633
	<u>174,897</u>	<u>174,897</u>	<u>138,633</u>	<u>138,633</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Foodbank Costs	174,897	174,897	138,633
	<u>174,897</u>	<u>174,897</u>	<u>138,633</u>

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	7,924	7,221
	<u>7,924</u>	<u>7,221</u>

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	900	900
	<u>900</u>	<u>900</u>

10. Staff costs

The average head count of employees during the year was 1 (2021: 1).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2022	–	32,578	32,578
Additions	3,658	6,370	10,028
At 31 December 2022	<u>3,658</u>	<u>38,948</u>	<u>42,606</u>
Depreciation			
At 1 January 2022	–	10,913	10,913
Charge for the year	915	7,009	7,924
At 31 December 2022	<u>915</u>	<u>17,922</u>	<u>18,837</u>
Carrying amount			
At 31 December 2022	<u>2,743</u>	<u>21,026</u>	<u>23,769</u>
At 31 December 2021	<u>–</u>	<u>21,665</u>	<u>21,665</u>

13. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>26,145</u>	<u>33,985</u>

14. Debtors

	2022 £	2021 £
Other debtors	<u>532</u>	<u>79</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	<u>–</u>	<u>39</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £191 (2021: £153).

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>167,900</u>	<u>231,025</u>	<u>(206,227)</u>	<u>192,698</u>

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>142,702</u>	<u>172,162</u>	<u>(146,964)</u>	<u>167,900</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	<u>192,698</u>	<u>192,698</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	<u>167,900</u>	<u>167,900</u>

19. Financial instruments

The charity currently holds no financial instruments.

Widnes Foodbank
Management Information
Year ended 31 December 2022

The following pages do not form part of the financial statements.

Widnes Foodbank
Detailed Statement of Financial Activities
Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Regular Church Donations	5,150	3,819
Regular Individual Donations	3,955	3,340
Tesco (Trussell Trust)	2,973	3,619
Fundraising	25,890	14,596
Other Donations	31,601	13,310
Legacies	20,652	–
Foodstocks Donated	117,804	92,978
Grants receivable	23,000	40,500
	<u>231,025</u>	<u>172,162</u>
Total income	<u>231,025</u>	<u>172,162</u>
Expenditure		
Costs of other trading activities		
Purchases	<u>31,330</u>	<u>8,331</u>
Expenditure on charitable activities		
Opening stock	33,985	46,559
Purchases	117,804	93,002
Closing stock	26,145	33,985
Wages and salaries	12,447	11,809
Pension costs	191	153
Light and heat	6,762	1,808
Repairs and maintenance	9,840	4,510
Insurance	891	962
Other motor/travel costs	558	37
Legal and professional fees	1,350	1,080
Telephone	1,790	855
Other office costs	352	951
Depreciation	7,924	7,221
Miscellaneous Expenses	7,148	3,671
	<u>174,897</u>	<u>138,633</u>
Total expenditure	<u>206,227</u>	<u>146,964</u>
Net income	<u>24,798</u>	<u>25,198</u>

Widnes Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of other trading activities		
Stock Purchases	31,330	8,331
	<u>31,330</u>	<u>8,331</u>
Costs of other trading activities	31,330	8,331
Expenditure on charitable activities		
Foodbank Costs		
<i>Activities undertaken directly</i>		
Opening Stock	33,985	46,559
Donated Food Distributed	117,804	93,002
Closing Stock	(26,145)	(33,985)
Wages/salaries	12,447	11,809
Pension costs	191	153
Light & Heat	6,762	1,808
Repairs & Maintenance	9,840	4,510
Insurance	891	962
Motor/Travel Costs	558	37
Legal and professional fees	1,350	1,080
Telephone	1,790	855
Other Office Costs	352	951
Depreciation	7,924	7,221
Miscellaneous Expenses	7,148	3,671
	<u>174,897</u>	<u>138,633</u>
Expenditure on charitable activities	174,897	138,633

WIDNES FOODBANK

England & Wales - Charity number 1155130

Accounts

CHARITY REGISTRATION NUMBER: 1155130

Widnes Foodbank
Unaudited Financial Statements
31 December 2021

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Widnes Foodbank
Financial Statements
Year ended 31 December 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

Widnes Foodbank
Trustees' Annual Report
Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Widnes Foodbank
Charity registration number	1155130
Principal office	Trinity Methodist URC Church 2 Peel House Lane Widnes Cheshire WA8 6TJ England

The trustees

Revd P Dawkin
Mrs C Bedford
Mr J McKenna
Bishop J Rawsthorne
Revd M Harwood

The project co-ordinator	Mrs V Ferguson
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Independent examiner	G Mattocks FCA
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Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Structure, governance and management

Widnes Foodbank was registered as a charity on 31 December 2013 and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. In accordance with the Constitution two of the trustees will retire by rotation at the Annual General Meeting and are eligible to be re-appointed. The trustees pertain from churches in Widnes that support Widnes Foodbank.

Widnes Foodbank is part of a national network of foodbanks seeded by the Trussell Trust. It operates as an independent social franchise based on the mutual undertakings agreed in the Trussell Trust Franchise Agreement and the Trussell Trust's Foodbank Operating Manual. On 7th April 2021 Trussell Trust and Widnes Foodbank entered into a revised Franchise Agreement.

The co-ordination of Widnes Foodbank is undertaken by Mrs Vicky Ferguson, who was appointed as paid Project Co-ordinator with effect from 1st July 2019.

Financial, Health and Safety and Operational Risk

The trustees are satisfied that systems are in place to mitigate exposure to major risks.

Within the last twelve months the trustees have carried out a review of Widnes Foodbank's Health, Safety and Welfare Policy, Safeguarding Policy and Data Protection Policy.

The trustees have put in place financial systems to ensure integrity and good financial management. Detailed Finance and Operational Reports are produced for the quarterly meetings of the trustees.

Reserves

At the meeting to approve these Financial Statements the trustees reviewed their policy on reserves and decided that Widnes Foodbank should have reserves of the following amounts to meet potential costs in the following areas: -

- the maintenance of Cemetery Lodge - £3,000.
- the maintenance of Crossing Point - £3,000.
- the ability to purchase or hire a vehicle to transport food from the collection points to the Warehouse and from the Warehouse to the distribution centres, which is currently largely achieved through volunteers and/or the project co-ordinator using their own vehicles - £8,000.
- the cost of employing a paid Project Co-ordinator - £20,000.
- the cost of acquiring additional storage space, converting it for use by Widnes Foodbank and providing equipment for such space - £15,000; and
- a contingency to cover unforeseen operational costs - £15,000.

These target reserves total £64,000, which was £48,289 less than the amount of £112,289 available at 31 December 2021. The trustees decided to take no immediate action to use such excess but to review the position at the time of consideration of the Financial Statements for the current year.

Widnes Foodbank
Trustees' Annual Report *(continued)*
Year ended 31 December 2021

Objectives and activities

Our objectives: what we aim to do at Widnes Foodbank

The purposes of the charity are set out in the charity's Constitution as follows: -

"The prevention or relief of poverty in that part of the Borough of Halton in the County of Cheshire, which is north of the River Mersey, and the surrounding area, in particular, but not exclusively, by

(a) providing emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or distribution by charities or other organisations working to prevent or relieve poverty.

(b) the provision of or signposting to relevant information and other advisory services."

Our activities - how we deliver our objectives

To achieve our objectives our principal activities are to provide the following services for our community in Widnes and further afield (our public benefits): -

Food is donated as a goodwill gesture primarily by local churches, schools, and the general public at designated collection points and/or during organised events such as Harvest Festival and supermarket collection days. The donations are collected, checked, sorted, and stored in a central warehouse facility before being delivered to one of our local distribution centres. At the distribution centres clients may exchange a Foodbank voucher, issued by a local referral agency, for food sufficient for three days. The client may then be signposted to another local agency or charity depending on their needs. In exercising these powers and duties the trustees have had due regard to the guidance on Public Benefit published by the Charity Commission

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Achievements and performance

Widnes Foodbank is operated by volunteers and with effect from 1 July 2019 has been co-ordinated by a paid project co-ordinator. It relies on the goodwill of local people to donate food supplies and on the goodwill of local frontline agencies to refer people they identify as being in food crisis.

Food Donations

During 2021 a total of 53,130 kg (value £92,978) of food was donated to Widnes Foodbank compared with 73,619 kg (value £128,833) donated in 2020.

The amount of food donated to Widnes Foodbank varies each month with December being the month in which the largest amount of food is donated.

Stock Levels and Food Distribution

Food distributed in 2021 to clients and to local agencies sharing the same ethos as Widnes Foodbank amounted to 62,055 kg equivalent to a value of £108,596 (61,045kg/£106,829 in 2020).

(A further 2,152 kg equivalent to a value of £3,766 was disposed of due to being either damaged or out of date)

During the year Widnes Foodbank purchased additional food to meet the increased demand as a result of the COVID-19 pandemic.

Food stocks held at 31 December 2021 amounted to 19,419 kg equivalent to a value of £33,985 (26,619kg/£46,583 in 2020).

Clients

In 2021 a total of 3,292 people (3,069 people in 2020) received emergency food of which 2,099 were adults (1,882 in 2020) and 1,193 were children (1,187 in 2020) from Widnes or the surrounding area.

The amount of food given in exchange for a Foodbank voucher was at least sufficient for three days. In part of the year the amount of food given in exchange for a Foodbank voucher was increased from three days to seven days to address particular demand during school holidays and lockdowns resulting from the COVID-19 pandemic.

During the period from 1 January 2021 to 8 March 2021 a total of 646 people received seven days food in exchange for a Foodbank voucher of which 424 were adults and 222 were children.

During the period from 13 December 2021 to 31 December 2021 a total of 266 people received seven days food in exchange for a Foodbank voucher of which 185 were adults and 81 were children.

In 2021 a total of 1,562 Foodbank vouchers were fulfilled (1,450 in 2020). There are 85 local referral agencies working in partnership with Widnes Foodbank who are able to issue Foodbank vouchers. The main reason clients seek help from Widnes Foodbank is due to low income. The next most common reason is changes or delays to their benefits.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Accommodation

Widnes Foodbank is grateful to Halton Borough Council for the continued provision of warehousing facilities and its general support. The Widnes Foodbank office, distribution centres and proposed principal warehouse are operated from church owned premises on a rent-free basis. Widnes Foodbank is most thankful for this generous provision.

Promotional events

A number of events were proactively set up by members of the public during the year to raise awareness of Widnes Foodbank and to raise funds and/or donate food to Widnes Foodbank.

Financial review

The strong financial position of Widnes Foodbank at the end of 2021 means that it has reserves to plan confidently for the coming year and to cover future anticipated costs.

Income

The charity received total cash funding of £79,184 in 2021.

Donations from local churches amounted to £3,819 and regular donations from private individuals totalled £3,340. Widnes Foodbank received £3,619 from Tesco through its top up scheme based on 20 per cent of the value of the food collected at the two supermarket collection events. Grants were received from Halton Borough Council under its COVID Winter Grant Scheme (£20,000) and under its Household Support Fund (£20,000) and from Sainsbury's (£500). The amount raised by fundraising was £14,596. Other cash donations amounted to £13,310.

In addition to the cash funding Widnes Foodbank received donations of food with a value of £92,978.

Expenditure

Widnes Foodbank benefited from the provision of a warehouse facility by Halton Borough Council and office space by Trinity Methodist URC Church. The Widnes Foodbank distribution centres are based in local churches (St.Mary's West Bank Community Centre and Church and St. Paul's Church) and Crossing Point (the former St Marie's Parish Hall). During the first half of the year Farnworth Methodist Church provided space in its Church as additional storage space. In November 2021 the Archdiocese of Liverpool granted Widnes Foodbank a lease of the former St.Bede's Parish Centre and work is progressing to enable such premises to be used as the principal warehouse of Widnes Foodbank. All these premises are provided on a rent-free basis and Widnes Foodbank greatly appreciates such provision. During the year Widnes Foodbank spent £10,388 on the purchase of a container and £8,279 on the purchase of food storage crates and dollies. These purchases enabled Widnes Foodbank to accommodate the amount of food donated and purchased and to improve the operation of its warehousing and storage facilities.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Covid - 19

The COVID-19 pandemic continues to create a number of challenges for Widnes Foodbank and the steps taken to deal with such challenges include:-

- **Premises**

When it became likely in March 2020 that there would be the first lockdown Widnes Foodbank decided to concentrate its food distribution activities at the Crossing Point distribution centre and to temporarily close the other two distribution centres. The way of working in the Crossing Point distribution centre was changed to facilitate social distancing. In December 2020 it was decided to move to a delivery only operating model based on the Crossing Point distribution centre to improve the safety of clients and volunteers. In April 2021 the operating model reverted to clients collecting food at Crossing Point with delivery only in exceptional circumstances. The trustees have not yet made a decision when to re-open the St. Mary's distribution centre and the St. Paul's distribution centre.

- **Food supplies**

The public has continued its generous support of Widnes Foodbank by making food donations, but the amount of food donations has reduced from the level reached in 2020. In addition, donations of food were received in 2020 from Asda, B&M, Morrison's and Tesco. Widnes Foodbank has used grants from Halton Borough Council under its COVID Winter Grant Scheme and its Household Support Fund and a grant from Sainsbury's to purchase food.

- **Volunteers**

The initial lockdown resulted in those existing volunteers aged 70 years or over being unable to work at Crossing Point or in the Warehouse. The recruitment of a number of volunteers under the age of 70 years ensured that there was a healthy number of volunteers. Most of the volunteers aged 70 years or over have now resumed their volunteer roles and many of the volunteers, who joined during the initial lockdown, have continued to volunteer. The incidence of COVID-19 infections and the consequent requirement to isolate has resulted in challenges from time to time in ensuring that there are sufficient volunteers for particular sessions at the Crossing Point distribution centre and the warehouse.

- **Finance.**

Regular financial donations have remained healthy, but the amount of other donations has reduced from the level reached in 2020. As mentioned above grants have been received from Halton Borough Council and Sainsbury's

Notwithstanding the above challenges Widnes Foodbank continued throughout the COVID-19 pandemic to supply food to clients, who had received a Foodbank voucher from one of its referral agencies, and to other local agencies sharing the same ethos.

Plans for future periods

The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2022 as they were in 2021.

Post- Balance Sheet Events

A major project in 2022 will be the work to convert the former St.Bede's Parish Centre into the principal warehouse of Widnes Foodbank.

In May 2022 Halton Borough Council allocated a grant of £10,000 to Widnes Foodbank under the Council's Household Support Fund Grant Scheme (Extension Period).

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

The trustees' annual report was approved on 31st May 2022 and signed on behalf of the board of trustees by:



Mr J McKenna
Trustee

Widnes Foodbank

Independent Examiner's Report to the Trustees of Widnes Foodbank

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Widnes Foodbank ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

31/5/22

Widnes Foodbank
Statement of Financial Activities
Year ended 31 December 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	172,162	172,162	221,745
Total income		<u>172,162</u>	<u>172,162</u>	<u>221,745</u>
Expenditure				
Expenditure on Stock				
Costs of other trading activities	5	8,331	8,331	4,737
Expenditure on charitable activities	6,7	138,633	138,633	132,210
Total expenditure		<u>146,964</u>	<u>146,964</u>	<u>136,947</u>
Net income and net movement in funds		<u>25,198</u>	<u>25,198</u>	<u>84,798</u>
Reconciliation of funds				
Total funds brought forward		142,702	142,702	57,904
Total funds carried forward		<u>167,900</u>	<u>167,900</u>	<u>142,702</u>

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

The notes on pages 11 to 17 form part of these financial statements.

Widnes Foodbank
Statement of Financial Position
31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		21,665	8,441
Current assets				
Stocks	13	33,985		46,583
Debtors	14	79		199
Cash at bank and In hand		112,210		87,479
		<u>146,274</u>		<u>134,261</u>
Creditors: amounts falling due within one year	15	<u>39</u>		<u>—</u>
Net current assets			<u>146,235</u>	<u>134,261</u>
Total assets less current liabilities			<u>167,900</u>	<u>142,702</u>
Funds of the charity				
Unrestricted funds			<u>167,900</u>	<u>142,702</u>
Total charity funds	17		<u>167,900</u>	<u>142,702</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 May 2022, and are signed on behalf of the board by:



Mr J McKenna
Trustee

The notes on pages 11 to 17 form part of these financial statements.

Widnes Foodbank

Notes to the Financial Statements

Year ended 31 December 2021

1. General Information

The charity is a registered charity in England and Wales and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. The address of the principal office is Trinity Methodist URC Church, 2 Peel House Lane, Widnes, Cheshire, WA8 6TJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks consist of donated items and are measured by weight and a value per kilogram is applied. This value per kilogram is obtained from the Trussell Trust and is used by all foodbanks within its network.

The figure for opening stock as at 1st January 2021 reflects a reduction of £24 from the figure for closing stock as at 31st December 2020 following a review of stock records.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Regular Church Donations	3,819	—	3,819
Regular Individual Donations	3,340	—	3,340
Tesco (Trussell Trust)	3,619	—	3,619
Fundraising	14,596	—	14,596
Other Donations	13,310	—	13,310
Gifts			
Foodstocks Donated	92,978	—	92,978
Grants			
Grants receivable	40,500	—	40,500
	<u>172,162</u>	<u>—</u>	<u>172,162</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Regular Church Donations	3,490	–	3,490
Regular Individual Donations	1,220	–	1,220
Tesco (Trussell Trust)	2,458	–	2,458
Fundraising	17,305	–	17,305
Other Donations	60,449	–	60,449
Gifts			
Foodstocks Donated	128,833	–	128,833
Grants			
Grants receivable	500	7,490	7,990
	<u>214,255</u>	<u>7,490</u>	<u>221,745</u>

5. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
	8,331	–	8,331
	<u>8,331</u>	<u>–</u>	<u>8,331</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
	737	4,000	4,737
	<u>737</u>	<u>4,000</u>	<u>4,737</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Foodbank Costs	138,633	138,633	132,210	132,210
	<u>138,633</u>	<u>138,633</u>	<u>132,210</u>	<u>132,210</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Foodbank Costs	138,633	138,633	132,210
	<u>138,633</u>	<u>138,633</u>	<u>132,210</u>

8. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	7,221	2,814
	<u>7,221</u>	<u>2,814</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>678</u>

10. Staff costs

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

12. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2021	12,133	12,133
Additions	<u>20,445</u>	<u>20,445</u>
At 31 December 2021	<u>32,578</u>	<u>32,578</u>
Depreciation		
At 1 January 2021	3,692	3,692
Charge for the year	<u>7,221</u>	<u>7,221</u>
At 31 December 2021	<u>10,913</u>	<u>10,913</u>
Carrying amount		
At 31 December 2021	<u>21,665</u>	<u>21,665</u>
At 31 December 2020	<u>8,441</u>	<u>8,441</u>

13. Stocks

	2021 £	2020 £
Raw materials and consumables	<u>33,985</u>	<u>46,583</u>

14. Debtors

	2021 £	2020 £
Other debtors	<u>79</u>	<u>199</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>39</u>	<u>—</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £153 (2020: £85).

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December r 2021 £
General funds	<u>142,702</u>	<u>172,162</u>	<u>(146,964)</u>	<u>—</u>	<u>167,900</u>

	At 1 January 20 20 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	<u>57,904</u>	<u>214,255</u>	<u>(132,947)</u>	<u>3,490</u>	<u>142,702</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	<u>167,900</u>	<u>167,900</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	<u>142,702</u>	<u>142,702</u>

19. Financial Instruments

The charity currently holds no financial instruments.

Widnes Foodbank
Management Information
Year ended 31 December 2021

The following pages do not form part of the financial statements.

Widnes Foodbank

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Regular Church Donations	3,819	3,490
Regular Individual Donations	3,340	1,220
Tesco (Trussell Trust)	3,619	2,458
Fundraising	14,596	17,305
Other Donations	13,310	60,449
Foodstocks Donated	92,978	128,833
Grants receivable	40,500	7,990
	<u>172,162</u>	<u>221,745</u>
Total income	<u>172,162</u>	<u>221,745</u>
Expenditure		
Costs of other trading activities		
Purchases	<u>8,331</u>	<u>4,737</u>
Expenditure on charitable activities		
Opening stock	46,559	27,511
Purchases	93,002	128,833
Closing stock	33,985	46,583
Wages and salaries	11,809	9,049
Pension costs	153	85
Rates and water	-	232
Light and heat	1,808	1,030
Repairs and maintenance	4,510	973
Insurance	962	882
Other motor/travel costs	37	625
Legal and professional fees	1,080	930
Telephone	855	835
Other office costs	951	1,219
Depreciation	7,221	2,814
Miscellaneous Expenses	3,671	3,775
	<u>138,633</u>	<u>132,210</u>
Total expenditure	<u>146,964</u>	<u>136,947</u>
Net Income	<u>25,198</u>	<u>84,798</u>

Widnes Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Costs of other trading activities		
Stock Purchases	<u>8,331</u>	<u>4,737</u>
Costs of other trading activities	<u>8,331</u>	<u>4,737</u>
Expenditure on charitable activities		
Foodbank Costs		
<i>Activities undertaken directly</i>		
Opening Stock	46,559	27,511
Donated Food Distributed	93,002	128,833
Closing Stock	(33,985)	(46,583)
Direct charitable activity 1 - wages/salaries	11,809	9,049
Direct charitable activity 1 - pension costs	153	85
Rates & water	-	232
Light & Heat	1,808	1,030
Repairs & Maintenance	4,510	973
Insurance	962	882
Motor/Travel Costs	37	625
Legal and professional fees	1,080	930
Telephone	855	835
Other Office Costs	951	1,219
Direct charitable activity 1 - depreciation	7,221	2,814
Miscellaneous Expenses	<u>3,671</u>	<u>3,775</u>
	<u>138,633</u>	<u>132,210</u>
Expenditure on charitable activities	<u>138,633</u>	<u>132,210</u>

WIDNES FOODBANK

England & Wales - Charity number 1155130

Accounts

Widnes Foodbank
Unaudited Financial Statements
31 December 2020

BRAMWELL MORRIS

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Widnes Foodbank

Financial Statements

Year ended 31 December 2020

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	21

Widnes Foodbank

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name Widnes Foodbank

Charity registration number 1155130

Principal office Trinity Methodist URC Church
2 Peelhouse Lane
Widnes
Cheshire
WA8 6TJ
England

The trustees Revd P Dawkin
Mrs C Bedford
Mr J McKenna
Bishop J Rawsthorne
Revd M Harwood (Appointed 12 October 2020)
Revd R Case (Retired 3 November 2020)
Revd J MacGregor (Retired 7 July 2020)

Project co-ordinator Mrs V Ferguson

Independent examiner G Mattocks FCA

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Structure, governance and management

Widnes Foodbank was registered as a charity on 31 December 2013 and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. In accordance with the Constitution two of the trustees will retire by rotation at the Annual General Meeting and are eligible to be re-appointed. The trustees pertain from churches in Widnes that support Widnes Foodbank,

During the year Revd J MacGregor and Revd R Case retired as trustees following their decisions to leave the Widnes area. Both had been trustees since the registration of the charity. The trustees greatly appreciated their involvement as trustees of Widnes Foodbank.

Widnes Foodbank is part of a national network of foodbanks seeded by the Trussell Trust. It operates as an independent social franchise based on the mutual undertakings agreed in the Trussell Trust Franchise Agreement and the Trussell Trust's Foodbank Operating Manual.

The co-ordination of Widnes Foodbank is undertaken by Mrs Vicky Ferguson, who was appointed as paid Project Co-ordinator with effect from 1st July 2019.

Financial, Health and Safety and Operational Risk

The trustees are satisfied that systems are in place to mitigate exposure to major risks.

Within the last twelve months the trustees have carried out a review of Widnes Foodbank's Health, Safety and Welfare Policy and Safeguarding Policy.

The trustees have put in place financial systems to ensure integrity and good financial management. Detailed Finance and Operational Reports are produced for the quarterly meetings of the trustees.

Reserves

At the meeting to approve these Financial Statements the trustees reviewed their policy on reserves and decided that Widnes Foodbank should have reserves of the following amounts to meet potential costs in the following areas: -

- the maintenance of the Warehouse - £3,000.
- the maintenance of Crossing Point - £3,000.
- the ability to purchase or hire a vehicle to transport food from the collection points to the Warehouse and from the Warehouse to the distribution centres, which is currently largely achieved through volunteers using their own vehicles - £7,000.
- the cost of employing a paid Project Co-ordinator - £11,000.
- the cost of acquiring additional storage space and providing equipment for such space - £20,000; and
- a contingency to cover unforeseen operational costs - £4,000.

These target reserves total £48,000, which was £39,678 less than the amount of £87,678 available at 31 December 2020. The trustees decided to take no immediate action to use such excess but to

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

review the position at the time of consideration of the Financial Statements for the current year.

Objectives and activities

Our objectives: what we aim to do at Widnes Foodbank

The purposes of the charity are set out in the charity's Constitution as follows: -

The prevention or relief of poverty in that part of the Borough of Halton in the County of Cheshire, which is north of the River Mersey, and the surrounding area, in particular, but not exclusively, by

(a) providing emergency food boxes containing three days supply of balanced and nutritional foodstuffs to individuals in need and/or distribution by charities or other organisations working to prevent or relieve poverty.

(b) the provision of or signposting to relevant information and other advisory services.

Our activities - how we deliver our objectives

To achieve our objectives our principal activities are to provide the following services for our community in Widnes and further afield (our public benefits): -

Food is donated as a goodwill gesture primarily by local churches, schools, and the general public at designated collection points and/or during organised events such as Harvest Festival and supermarket collection days. The donations are collected, checked, sorted, and stored in a central warehouse facility before being delivered to one of our local distribution centres. At the distribution centres clients may exchange a Foodbank voucher, issued by a local referral agency, for food sufficient for three days. The client may then be signposted to another local agency or charity depending on their needs. In exercising these powers and duties the trustees have had due regard to the guidance on Public Benefit published by the Charity Commission

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Achievements and performance

Widnes Foodbank is operated by volunteers and with effect from 1 July 2019 has been co-ordinated by a paid Project Co-ordinator. It relies on the goodwill of local people to donate food supplies and on the goodwill of local frontline agencies to refer people they identify as being in food crisis,

Food Donations

During 2020 a total of 73,619 kg (value £128,833) of food was donated to Widnes Foodbank compared with 40,855 kg (value £71,496) donated in 2019.

The amount of food donated to Widnes Foodbank varies each month with December being the month in which the largest amount of food is donated.

Stock Levels and Food Distribution

Food distributed to clients and to local agencies sharing the same ethos as Widnes Foodbank amounted to 61,045 kg equivalent to a value of £106,829 (35,387kg/£61,928 in 2019).

(A further 1,675.98 kg equivalent to a value of £2,932.97 was disposed of due to being either damaged or out of date)

During the year Widnes Foodbank purchased food to meet the expected increased demand as a result of the COVID-19 pandemic.

Food stocks held at 31 December 2020 amounted to 26,619 kg equivalent to a value of £46,583 (15,721kg/£27,511 in 2019).

Clients

A total of 3,069 people (3,138 people in 2019) received three days of emergency food of which 1,882 were adults (2,014 in 2019) and 1,187 children (1,124 in 2019) from Widnes or the surrounding area.

With effect from 14 December 2020 the amount of food given in exchange for a Foodbank voucher was increased from three days to seven days. During the period from 14 December 2020 to 31 December 2020 a total of 153 people received seven days of emergency food of which 100 were adults and 53 children from Widnes or the surrounding area.

In total 1,450 vouchers were issued (1,570 in 2019) through referrals from one of 83 local referral agencies working in partnership with Widnes Foodbank. The main reason clients seek help from Widnes Foodbank is due to low income. The next most common reason is changes or delays to their benefits.

Accommodation

Widnes Foodbank is grateful to Halton Borough Council for the continued provision of warehousing facilities and its general support. The Widnes Foodbank office and distribution centres are operated from church owned premises on a rent-free basis. Widnes Foodbank is most thankful for this generous provision.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Promotional events

A number of events were proactively set up by members of the public during the year to raise awareness of Widnes Foodbank and to raise funds and/or donate food to Widnes Foodbank.

Financial review

The strong financial position of Widnes Foodbank at the end of 2020 means that it has reserves to plan confidently for the coming year and to cover future anticipated costs.

Income

The charity received total cash funding of £92,911 in 2020.

Donations from local churches amounted to £3,490 and regular donations from private individuals totalled £1,220. Widnes Foodbank received £2,458 from Tesco through its top up scheme based on 20 per cent of the value of the food collected at the two supermarket collection events. Grants were received from the Steve Morgan Foundation (£5,000), the Police and Crime Commissioner for Cheshire (£2,490) and the Josephine Butler Memorial Trust (£500). The amount raised by fundraising was £17,305. Other cash donations (including a donation of £14,000 from LFC Foundation) amounted to £60,448.

In addition to the cash funding Widnes Foodbank received donations of food with a value of £128,833.

Expenditure

Widnes Foodbank benefited from the provision of a warehouse facility by Halton Borough Council and office space by Trinity Methodist URC Church. The Widnes Foodbank distribution centres are based in local churches (St. Mary's West Bank Community Centre and Church and St. Paul's Church) and Crossing Point (the former St. Marie's Parish Hall) provided by the Archdiocese of Liverpool. In December 2020 Farnworth Methodist Church offered the use of space in its Church as additional storage space. All these premises are provided on a rent-free basis and Widnes Foodbank greatly appreciates such provision. During the year Widnes Foodbank spent £9,792 on the purchase of storage crates and dollies to accommodate the increased amount of food donations and to improve the operation of its warehousing and storage facilities.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Covid - 19

The COVID -19 pandemic created a number of challenges for Widnes Foodbank and the steps taken to deal with such challenges include: -

- Premises

When it became likely in March 2020 that there would be the first lockdown Widnes Foodbank decided to concentrate its food distribution activities at the Crossing Point distribution centre and to temporarily close its other two distribution centres. The way of working in the Crossing Point distribution centre was changed to facilitate social distancing. In December 2020 it was decided to move to a delivery only operating model based on the Crossing Point distribution centre to improve the safety of clients and volunteers.

- Food supplies

The public has continued its generous support of Widnes Foodbank by making food donations. In addition, donations of food have been received from Asda, B&M, Morrison's and Tesco. Widnes Foodbank has used a grant from the Steve Morgan Foundation to purchase food.

- Volunteers

The initial lockdown resulted in those existing volunteers aged 70 years or over being unable to work at Crossing Point or in the Warehouse. The recruitment of a number of volunteers under the age of 70 years ensured that there was a healthy number of volunteers. Most of the volunteers aged 70 years or over have now resumed their volunteer roles, and many of the volunteers, who joined during the initial lockdown, have continued to volunteer.

- Finance.

Financial donations from the public have increased and there has been increased use of the updated donations page on the Widnes Foodbank website. Many donations have been by way of direct debit and many donors have also completed gift aid declarations. As mentioned above grants were received from the Steve Morgan Foundation, the Police and Crime Commissioner for Cheshire and the Josephine Butler Memorial Trust. In addition, a number of other organisations, including B&M., Countryside Properties, Croda, Halton Credit Union, Halton Housing Trust, LFC Foundation, LPW and Vinci have made financial donations to Widnes Foodbank. The trustees are considering how to use the funds resulting from such increased donations to maintain and improve the service provided to clients.

Notwithstanding the above challenges Widnes Foodbank continued throughout the COVID-19 pandemic to supply food to clients, who had received a Foodbank voucher from one of its referral agencies, and to other local agencies sharing the same ethos.

Widnes Foodbank

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Plans for future periods

The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2021 as they were in 2020.

Post- Balance Sheet Events

In January 2021 Widnes Foodbank decided to improve its food storage capacity by acquiring and siting a container adjacent to its Warehouse. The container was delivered to the site on 30th March 2021. Works to facilitate the use of the container are ongoing. It is expected that the cost of the container and associated works will be in the region of £9,954.

In March 2021 Halton Borough Council allocated a grant of £20,000 to Widnes Foodbank under the Council's COVID Winter Grant Scheme.

The trustees' annual report was approved on 20 April 2021 and signed on behalf of the board of trustees by:



Mr J McKenna
Trustee

Widnes Foodbank

Independent Examiner's Report to the Trustees of Widnes Foodbank

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Widnes Foodbank ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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 Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

20 April 2021

Widnes Foodbank
Statement of Financial Activities
Year ended 31 December 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Income and endowments					
Donations and legacies	4	214,255	7,490	221,745	87,441
Total income		<u>214,255</u>	<u>7,490</u>	<u>221,745</u>	<u>87,441</u>
Expenditure					
Expenditure on Stock					
Costs of other trading activities	5	737	4,000	4,737	2,614
Expenditure on charitable activities	6,7	132,210	–	132,210	70,964
Total expenditure		<u>132,947</u>	<u>4,000</u>	<u>136,947</u>	<u>73,578</u>
Net income		<u>81,308</u>	<u>3,490</u>	<u>84,798</u>	<u>13,863</u>
Transfers between funds		3,490	(3,490)	–	–
Net movement in funds		<u>84,798</u>	<u>–</u>	<u>84,798</u>	<u>13,863</u>
Reconciliation of funds					
Total funds brought forward		57,904	–	57,904	44,041
Total funds carried forward		<u>142,702</u>	<u>–</u>	<u>142,702</u>	<u>57,904</u>

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

The notes on pages 11 to 18 form part of these financial statements.

Widnes Foodbank
Statement of Financial Position
31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	12		8,441	1,285
Current assets				
Stocks	13	46,583		27,511
Debtors	14	199		677
Cash at bank and in hand		87,479		28,431
		<u>134,261</u>		<u>56,619</u>
Net current assets			<u>134,261</u>	<u>56,619</u>
Total assets less current liabilities			<u>142,702</u>	<u>57,904</u>
Funds of the charity				
Unrestricted funds			<u>142,702</u>	<u>57,904</u>
Total charity funds	16		<u>142,702</u>	<u>57,904</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 April 2021, and are signed on behalf of the board by:



Mr J McKenna
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Widnes Foodbank
Notes to the Financial Statements
Year ended 31 December 2020

1. General information

The charity is a registered charity in England and Wales and is constituted as a Charitable Incorporated Organisation under the Charities Act 2011. The address of the principal office is Trinity Methodist URC Church, 2 Peelhouse Lane, Widnes, Cheshire, WA8 6TJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks consist of donated items and are measured by weight and a value per kilogram is applied. This value per kilogram is obtained from the Trussell Trust and is used by all foodbanks within its network.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Regular Church Donations	3,490	–	3,490
Regular Individual Donations	1,220	–	1,220
Tesco (Trussell Trust)	2,458	–	2,458
Fundraising	17,305	–	17,305
Other Donations	60,449	–	60,449
Gifts			
Foodstocks Donated	128,833	–	128,833

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	500	7,490	7,990
	<u>214,255</u>	<u>7,490</u>	<u>221,745</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Regular Church Donations	4,622	–	4,622
Regular Individual Donations	1,440	–	1,440
Tesco (Trussell Trust)	2,154	–	2,154
Fundraising	1,171	–	1,171
Other Donations	6,558	–	6,558
Gifts			
Foodstocks Donated	71,496	–	71,496
Grants			
Grants receivable	–	–	–
	<u>87,441</u>	<u>–</u>	<u>87,441</u>

5. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Adjustment to Stock Value	–	–	–
Stock Purchases	737	4,000	4,737
	<u>737</u>	<u>4,000</u>	<u>4,737</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Adjustment to Stock Value	1,932	–	1,932
Stock Purchases	682	–	682
	<u>2,614</u>	<u>–</u>	<u>2,614</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Foodbank Costs	<u>132,210</u>	<u>132,210</u>	<u>70,964</u>	<u>70,964</u>

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Foodbank Costs	132,210	132,210	70,964

8. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	2,814	428

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	678	678

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	9,049	4,250
Employer contributions to pension plans	85	24
	9,134	4,274

The average head count of employees during the year was 1 (2019: 1).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

12. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 January 2020	2,163	2,163
Additions	9,970	9,970
At 31 December 2020	12,133	12,133
Depreciation		
At 1 January 2020	878	878
Charge for the year	2,814	2,814
At 31 December 2020	3,692	3,692
Carrying amount		
At 31 December 2020	8,441	8,441
At 31 December 2019	1,285	1,285

13. Stocks

	2020 £	2019 £
Raw materials and consumables	46,583	27,511

14. Debtors

	2020 £	2019 £
Prepayments and accrued income	–	535
Other debtors	199	142
	199	677

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £85 (2019: £24).

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 20 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	57,904	214,255	(132,947)	3,490	142,702

Widnes Foodbank

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 20 20	Income £	Expenditure £	Transfers £	At 31 December r 2020 £
Restricted Funds	—	<u>7,490</u>	<u>(4,000)</u>	<u>(3,490)</u>	<u>—</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	<u>142,702</u>	<u>142,702</u>	<u>57,904</u>

Widnes Foodbank
Management Information
Year ended 31 December 2020

The following pages do not form part of the financial statements.

Widnes Foodbank

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Regular Church Donations	3,490	4,622
Regular Individual Donations	1,220	1,440
Tesco (Trussell Trust)	2,458	2,154
Fundraising	17,305	1,171
Other Donations	60,449	6,558
Foodstocks Donated	128,833	71,496
Grants receivable	7,990	-
	<u>221,745</u>	<u>87,441</u>
Total income	<u>221,745</u>	<u>87,441</u>
Expenditure		
Costs of other trading activities		
Opening stock	-	1,932
Purchases	4,737	682
	<u>4,737</u>	<u>2,614</u>
Expenditure on charitable activities		
Opening stock	27,511	16,012
Purchases	128,833	69,564
Closing stock	46,583	27,511
Wages and salaries	9,049	4,250
Pension costs	85	24
Rates and water	232	147
Light and heat	1,030	1,153
Repairs and maintenance	973	629
Insurance	882	878
Other motor/travel costs	625	207
Legal and professional fees	930	939
Telephone	835	1,264
Other office costs	1,219	1,333
Depreciation	2,814	428
Miscellaneous Expenses	3,775	1,647
	<u>132,210</u>	<u>70,964</u>
Total expenditure	<u>136,947</u>	<u>73,578</u>
Net income	<u>84,798</u>	<u>13,863</u>

Widnes Foodbank

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Costs of other trading activities		
Adjustment to Stock Value	–	1,932
Stock Purchases	4,737	682
	<u>4,737</u>	<u>2,614</u>
Costs of other trading activities	<u>4,737</u>	<u>2,614</u>
Expenditure on charitable activities		
Foodbank Costs		
<i>Activities undertaken directly</i>		
Opening Stock	27,511	16,012
Food Distributed	128,833	69,564
Closing Stock	(46,583)	(27,511)
Direct charitable activity 1 - wages/salaries	9,049	4,250
Direct charitable activity 1 - pension costs	85	24
Rates & water	232	147
Light & Heat	1,030	1,153
Repairs & Maintenance	973	629
Insurance	882	878
Motor/Travel Costs	625	207
Legal and professional fees	930	939
Telephone	835	1,264
Other Office Costs	1,219	1,333
Direct charitable activity 1 - depreciation	2,814	428
Miscellaneous Expenses	3,775	1,647
	<u>132,210</u>	<u>70,964</u>
Expenditure on charitable activities	<u>132,210</u>	<u>70,964</u>