

**Widnes Foodbank**  
**Unaudited Financial Statements**  
**31 December 2020**

**BRAMWELL MORRIS**

Chartered Accountants  
18 Mulberry Avenue  
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Widnes  
Cheshire  
WA8 0WN

# **Widnes Foodbank**

## **Financial Statements**

**Year ended 31 December 2020**

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# **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**

<b>Registered charity name</b>	Widnes Foodbank
<b>Charity registration number</b>	1155130
<b>Principal office</b>	Trinity Methodist URC Church 2 Peelhouse Lane Widnes Cheshire WA8 6TJ England
<b>The trustees</b>	Revd P Dawkin Mrs C Bedford Mr J McKenna Bishop J Rawsthorne Revd M Harwood Revd R Case Revd J MacGregor (Appointed 12 October 2020) (Retired 3 November 2020) (Retired 7 July 2020)
<b>Project co-ordinator</b>	Mrs V Ferguson
<b>Independent examiner</b>	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  
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20 April 2021

**Widnes Foodbank**  
**Statement of Financial Activities**  
**Year ended 31 December 2020**

		2020	2019		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	214,255	7,490	221,745	87,441
<b>Total income</b>		214,255	7,490	221,745	87,441
<b>Expenditure</b>					
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
<b>Total expenditure</b>		132,947	4,000	136,947	73,578
<b>Net income</b>		81,308	3,490	84,798	13,863
Transfers between funds		3,490	(3,490)	–	–
<b>Net movement in funds</b>		84,798	–	84,798	13,863
<b>Reconciliation of funds</b>					
Total funds brought forward		57,904	–	57,904	44,041
<b>Total funds carried forward</b>		142,702	–	142,702	57,904

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 £
<b>Fixed assets</b>				
Tangible fixed assets	12		8,441	1,285
<b>Current assets</b>				
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>
<b>Net current assets</b>			<u>134,261</u>	<u>56,619</u>
<b>Total assets less current liabilities</b>			<u>142,702</u>	<u>57,904</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>142,702</u>	<u>57,904</u>
<b>Total charity funds</b>	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 £
<b>Donations</b>			
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
<b>Gifts</b>			
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 £
<b>Grants</b>			
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 £
<b>Donations</b>			
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
<b>Gifts</b>			
Foodstocks Donated	71,496	—	71,496
<b>Grants</b>			
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	<u>132,210</u>	<u>132,210</u>	<u>70,964</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>2,814</u>	<u>428</u>

### 9. Independent examination fees

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

### 10. Staff costs

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

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

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

### 13. Stocks

	2020 £	2019 £
Raw materials and consumables	<b>46,583</b>	27,511

### 14. Debtors

	2020 £	2019 £
Prepayments and accrued income	—	535
Other debtors	<b>199</b>	142
	<b>199</b>	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 r 2020 £
General funds	57,904	214,255	(132,947)	3,490	<b>142,702</b>

# 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	—	7,490	(4,000)	(3,490)	—

### 17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£
Tangible fixed assets	142,702	142,702	57,904

**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Total income</b>	<u>221,745</u>	<u>87,441</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Opening stock	—	1,932
Purchases	4,737	682
	<u>4,737</u>	<u>2,614</u>
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>136,947</u>	<u>73,578</u>
<b>Net income</b>	<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 £
<b>Costs of other trading activities</b>		
Adjustment to Stock Value	—	1,932
Stock Purchases	<b>4,737</b>	682
	<b>4,737</b>	<b>2,614</b>
<b>Costs of other trading activities</b>	<b>4,737</b>	<b>2,614</b>
<b>Expenditure on charitable activities</b>		
<b>Foodbank Costs</b>		
<b>Activities undertaken directly</b>		
Opening Stock	<b>27,511</b>	16,012
Food Distributed	<b>128,833</b>	69,564
Closing Stock	<b>(46,583)</b>	(27,511)
Direct charitable activity 1 - wages/salaries	<b>9,049</b>	4,250
Direct charitable activity 1 - pension costs	<b>85</b>	24
Rates & water	<b>232</b>	147
Light & Heat	<b>1,030</b>	1,153
Repairs & Maintenance	<b>973</b>	629
Insurance	<b>882</b>	878
Motor/Travel Costs	<b>625</b>	207
Legal and professional fees	<b>930</b>	939
Telephone	<b>835</b>	1,264
Other Office Costs	<b>1,219</b>	1,333
Direct charitable activity 1 - depreciation	<b>2,814</b>	428
Miscellaneous Expenses	<b>3,775</b>	1,647
	<b>132,210</b>	<b>70,964</b>
<b>Expenditure on charitable activities</b>	<b>132,210</b>	<b>70,964</b>