

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**

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**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**

<b>Registered charity name</b>	Widnes Foodbank
<b>Charity registration number</b>	1155130
<b>Principal office</b>	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

**Independent examiner** G Mattocks FCA

# **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**

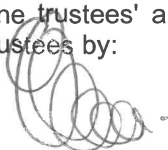
The aims and objectives for the future remain the same as those set out above and it is expected that the majority of the key activities and services of public benefit will remain the same in 2024 as they were in 2023.

#### **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

14/5/24



**Widnes Foodbank**  
**Statement of Financial Activities**  
**Year ended 31 December 2023**

		2023	2022
	Note	Unrestricted funds £	Total funds £
<b>Income and endowments</b>			
Donations and legacies	4	192,110	192,110
Investment income	5	7	7
<b>Total income</b>		<u>192,117</u>	<u>192,117</u>
<b>Expenditure</b>			
Expenditure on Stock			
Costs of other trading activities	6	76,984	76,984
Expenditure on charitable activities	7,8	152,376	152,376
<b>Total expenditure</b>		<u>229,360</u>	<u>229,360</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(37,243)</u>	<u>(37,243)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		192,698	192,698
<b>Total funds carried forward</b>		<u>155,455</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 9 to 15 form part of these financial statements.

**Widnes Foodbank**  
**Statement of Financial Position**  
**31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	20,750	23,769
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	16	<u>113</u>	<u>—</u>
<b>Net current assets</b>		<u>134,705</u>	<u>168,929</u>
<b>Total assets less current liabilities</b>		<u>155,455</u>	<u>192,698</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>155,455</u>	<u>192,698</u>
<b>Total charity funds</b>	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 £
<b>Donations</b>				
Regular Church Donations	5,310	<b>5,310</b>	5,150	5,150
Regular Individual Donations	10,499	<b>10,499</b>	3,955	3,955
Supermarkets (Trussell Trust)	6,002	<b>6,002</b>	2,973	2,973
Fundraising	6,275	<b>6,275</b>	25,890	25,890
Other Donations	33,521	<b>33,521</b>	31,601	31,601
<b>Legacies</b>				
Legacies	—	—	20,652	20,652
<b>Gifts</b>				
Foodstocks Donated	105,503	<b>105,503</b>	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 £
<b>Grants</b>				
Grants receivable	25,000	<b>25,000</b>	23,000	23,000
	<u>192,110</u>	<u><b>192,110</b></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	<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 £
	<u>76,984</u>	<u><b>76,984</b></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	<u>152,376</u>	<u><b>152,376</b></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	<u>152,376</u>	<u><b>152,376</b></u>	<u>174,897</u>

### 9. Net (expenditure)/income

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

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

### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>900</b></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 £
<b>Cost</b>			
At 1 January 2023	3,658	38,948	<b>42,606</b>
Additions	3,550	348	<b>3,898</b>
<b>At 31 December 2023</b>	<b>7,208</b>	<b>39,296</b>	<b>46,504</b>
<b>Depreciation</b>			
At 1 January 2023	915	17,922	<b>18,837</b>
Charge for the year	1,574	5,343	<b>6,917</b>
<b>At 31 December 2023</b>	<b>2,489</b>	<b>23,265</b>	<b>25,754</b>
<b>Carrying amount</b>			
<b>At 31 December 2023</b>	<b>4,719</b>	<b>16,031</b>	<b>20,750</b>
At 31 December 2022	2,743	21,026	23,769

#### 14. Stocks

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

#### 15. Debtors

	2023 £	2022 £
Other debtors	—	532

#### 16. Creditors: amounts falling due within one year

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



# 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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Other interest receivable	<u>7</u>	<u>—</u>
<b>Total income</b>	<u>192,117</u>	<u>231,025</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Purchases	<u>76,984</u>	<u>31,330</u>
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>229,360</u>	<u>206,227</u>
<b>Net (expenditure)/income</b>	<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 £
<b>Costs of other trading activities</b>		
Stock Purchases	76,984	31,330
	<u>76,984</u>	<u>31,330</u>
<b>Costs of other trading activities</b>	<u>76,984</u>	<u>31,330</u>
<b>Expenditure on charitable activities</b>		
<b>Foodbank Costs</b>		
<i>Activities undertaken directly</i>		
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>
<b>Expenditure on charitable activities</b>	<u>152,376</u>	<u>174,897</u>