

Charity registration number: 1156466

SOUTH LIVERPOOL FOODBANK

Annual Report and Financial Statements

for the Year Ended 31 March 2022

SOUTH LIVERPOOL FOODBANK

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SOUTH LIVERPOOL FOODBANK

Reference and Administrative Details

Trustees	Mr Derek Arthur Howard
	Mr John Arthur Sumner
	Mrs Muriel Kelly
	Mrs Glenys Howard
	Mrs Tricia O'Brien
	Mr John Penketh
Charity Registration Number	1156466
Principal Office	BRIDGE CHAPEL CENTRE HEATH ROAD LIVERPOOL L19 4XR
Independent Examiner	GRC Accountants Limited 166 Banks Road West Kirby Wirral CH48 0RH

SOUTH LIVERPOOL FOODBANK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Derek Arthur Howard
	Mr John Arthur Sumner
	Mrs Muriel Kelly
	Mrs Glenys Howard
	Mrs Tricia O'Brien
	Mr John Penketh

Overview

The South Liverpool Foodbank is part of the Trussell Trust's network of foodbanks.

The objects of the charity are:

To relieve persons in South Liverpool and the surrounding area that are in financial hardship in such ways as the Trustees from time to time think fit, in particular, but not exclusively by:

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

We are very sad to record that during this year one of our founders passed away. We'd like to pay tribute to Nira Hodgkinson - without her commitment, energy and enthusiasm South Liverpool foodbank might never have existed.

Operational changes to service

The coronavirus pandemic continued to affect our operation during this year. Social distancing and use of personal protective equipment (screens, masks, gloves) were in place at all 8 food distribution centres and volunteer numbers were still considerably lower than pre-pandemic. As covid-19 restrictions were lifted in mid-July 2021, 2 centres began to open up, allowing clients to enter their buildings with distancing and enhanced cleaning measures in place. Foodbank staff, and very occasionally volunteers, continued to provide deliveries to some clients, but this was required far less frequently than during the first year of the pandemic.

SOUTH LIVERPOOL FOODBANK

Trustees' Report (continued)

Warehousing operations continued from a building in the city centre on temporary loan to us from Liverpool City Council. During this year we looked for longer-term warehouse-equivalent space at low cost, but the lack of any such facility meant we ultimately made the decision to take on the rental of a warehouse unit within a local business estate for 3 years. Roof repairs and a deep clean were needed before we could move in; we also installed a double sink and water heater and extended electrical access points within the main body of the warehouse together with a new roller shutter for van access. Carpet, a desktop computer and furniture were gifted to us for the small office area, and a small marquee was erected to provide an area which can be heated for volunteer work in colder months. On-going pest control and waste disposal contracts were put in place, and fire safety inspection and equipment updated. Moving stock from the city centre to the warehouse began in January 2022. We purchased a second-hand van in December 2021, giving us much more flexibility with regard to collecting and relocating donations at short notice, making deliveries to centres, etc, and of course meant that we could steadily relocate our stocks whilst refurbishing the warehouse proceeded. Existing volunteers were thankfully happy to continue at the new warehouse, and the move was completed by mid-March 2022. We still hold some surplus stock at Liverpool Storage Solutions Ltd, which generously hosted us for many years.

The foodbank continued to employ 4 members of staff until mid-November 2021 when one colleague left. Recognising that logistics at the new warehouse together with the flexibility of our own van would require a dedicated member of staff, we interviewed several candidates for this new role in early 2022: - the new team member started work in April 2022.

Most corporate social responsibility programs were still in limbo during this reporting year; however, we did host one or two groups from local organisations in early 2022. We also benefited one day per week from a 12week work experience placement of a student from Liverpool John Moores University and welcomed 2 student volunteers as part of the Duke of Edinburgh Bronze award scheme.

Food provision

During this year 2021-2022 4,451 referrals were presented, a small reduction of 2% in the number of referrals compared with 2020-2021 (4,546 referrals). The total number of people fed fell from 10,907 to 9,363 (~ 8.6% reduction). This greater drop (proportionately) is probably largely due to a significant rise in the number of single-person households supported (from 46% in 2020-2021 up to 55%).

In total we fed 9,363 individuals: 6,121 adults and 3,242 children. 52% of those fed were resident in four city Wards (Princes Park, Speke-Garston, Belle Vale and Picton). The main causes of food crisis were low income, benefit changes, benefit delays and debt. We note that referrals started to rise once the temporary, pandemic-linked £20 weekly uplift to Universal Credit was removed at the start of October 2021. On average 145 people more per month were fed between October 2021 and March 2022 than between April 2021 and September 2021.

April 2021 was the final month in which we benefited from fresh fruit, vegetables and eggs funded by a Winter Boost grant from UNICEF to several foodbanks in Liverpool, co-ordinated by Feeding Liverpool. This coincided with the end of the ASDA-Walmart/Fareshare/Trussell Trust partnership provision of a small amount of fresh fruit and vegetables, from Fareshare Merseyside. As additional fresh produce was very popular with clients, as well as considerably boosting the nutritional value of our food provision, we decided to begin weekly purchases of potatoes, carrots, apples and eggs, albeit on a smaller scale, from the local supplier used during the UNICEF Winter Boost project. Generous Christmas cash donations onto gift cards from many shoppers at a local large supermarket allowed us to obtain bread regularly also.

SOUTH LIVERPOOL FOODBANK

Trustees' Report (continued)

Introduction of food pantries

At the start of 2020 we were approached by the Torus Foundation, with financial support from Liverpool City Council, to ask if we would consider acting as the organisational hub in South Liverpool for food pantries affiliated with Your Local Pantry. A year previously St. Andrew's Community network (which runs North Liverpool foodbank) began to open food pantries, and the Council was keen that South Liverpool should also benefit from these low-cost membership shopping groups. In brief, a food pantry according to the Your Local Pantry model is a not-for-profit scheme in which member pay £3.50 for a weekly shop which entitles them to the choice of 3 items of relatively high value (typically fresh meat or cheese or eggs, or perhaps a tin of meat or fish) as well as 7 items of lower value, cupboard store items, fresh fruit and vegetables, for example. The income from the shop covers the cost of the fresh items; cupboard and other items are supplied by a combination of surplus foodbank stock, specific purchasing from funds, and/or a low-cost subscription to Fareshare. Pantry membership is usually restricted to the immediate geographical area and is targeted at those moving on from foodbank use, and others with very limited budgets.

Funds distributed by Torus Foundation enabled set-up costs:- the purchases of fridges, freezers, shelving, card machines for taking payment, associated administrative and Health & Safety items, the Fareshare subscriptions for all but 1 of the 4 pantries we now operate, the franchise development and first year's subscription to Your Local Pantry, as well as costs for some of the initial meat, fruit and vegetable purchases.

We took over the management of the Speke pantry in April 2021 and opened pantries in Sefton Park in April 2021, Dingle in August 2021 and Cressington in September 2021. Approximately 75% members do shop weekly (rather than less frequently). The total number fed across the 4 pantries was 14,294.

Partnerships

During this year electronic referral of clients by partner agencies linked to the Trussell Trust data system continued as the primary mode of referral, although as Covid-19 restrictions were gradually lifted more agencies returned to their offices and/or face-to-face meetings with clients, and red paper vouchers were more frequently requested. We continued to accept new agency registrations and to offer in-person e-referral training, as well as making referrals on behalf of agency staff.

St. Andrew's Community Network (which run North Liverpool foodbank) co-ordinated a successful joint application with South Sefton foodbank and our foodbank to Trussell Trust's Recovery Grant programme. This was funding for the employment of an outreach debt advisor, to be based at St Andrew's Network but present at 2 foodbank sessions (Dingle and Speke), together with associated on-going work. Although the grant was awarded in autumn 2020, pandemic restrictions meant that the advisor was unable to start face-to-face work until the spring of 2021. Initially the service was by appointment only; as the year progressed and restrictions eased a drop-in service was offered, but the upturn in Covid-19 cases during winter 2021/22 meant the service returned to remote working for 2 months. Uptake was initially very slow; few clients were keen to actively engage in longer-term support with debts or budgeting. This was not unexpected, discussions with the other foodbanks involved showed that only a few of clients initially engaging with drop-in outreach persisted with longer term engagement. However, despite this, much in-depth signposting advice was given to many clients by the advisor, including direct referrals to housing association welfare teams.

Research

1. June 2021 saw the final research report from the 3-year State of Hunger project in partnership with Heriot-Watt University, in which we participated <https://www.trusselltrust.org/state-of-hunger/>

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Trustees' Report (continued)

2. A reports summarising and discussing the data from the small-scale research project with the Liverpool School of Tropical Medicine (LSTM), alongside 2 other Liverpool-based organisations supporting vulnerable women, was submitted to the online academic journal Public Library of Science One, accepted and published in July 2022 (Period poverty: The perceptions and experiences of impoverished women living in an inner-city area of Northwest England; Madeleine Boyers, Supriya Garikipati, Alice Biggane, Elizabeth Douglas, Nicola Hawkes, Ciara Kiely, Cheryl Giddings, Julie Kelly, Diane Exley, Penelope A. Phillips-Howard, Linda Mason; July 14, 2022; <https://doi.org/10.1371/journal.pone.0269341>)

Listening and advice

Prior to the pandemic clients visiting the Foodbank were invited into the centre and offered a drink and snack whilst volunteers prepared food parcels. Clients had the opportunity to ask for additional support, or to look through an extensive signposting folder, containing information about many different types of help available in the communities round our foodbank centres. Most of our centres also hosted advisors from a variety of organisations. All of this support ceased even before lockdown began, as we realised the need to limit face-to-face interactions.

Although we were able to offer advice during the many phone conversations we held with clients, this was of course limited. Trussell Trust produced a template signposting leaflet which we populated with our own local and national contacts for support agencies, and this is still distributed with each parcel.

Once again during this year we were able for a short period to refer clients to Energy Projects Plus, a charity working across Merseyside that was administering funds to help people with prepayment meters in fuel crisis. This was of benefit to many clients. We also benefited from the Vodafone scheme to provide SIM cards with phone and data credit to clients in need.

Supporting the hungry via other charitable organisations

We supported other foodbanks at times when we had excess of particular food items, including Trussell Trust foodbanks in North Liverpool and South Sefton, and independent foodbanks such as Micah, run jointly by the Liverpool Anglican and Catholic cathedrals. Other organisations that received donations of surplus stock included New Beginnings Improving Lives, 2 local children's centres, Speke Community centre and another community café providing cooked meals for pensioners, and local religious groups running not-for-profit food provision – for example Liverpool Muslim Outreach.

Supporting our Foodbank

Food and toiletry donations were significantly lower during this year compared to the previous year (89,442 kg compared with 152,350 kg), and we purchased slightly more than in the previous year (2,940 kg compared with 2,372 kg). Food was donated via several routes:

- Supermarket collections with volunteers present were only possible after July 2021, when Covid-19 restrictions were relaxed. Collections ran at Tesco stores without volunteers in early July 2021 but were three times as successful when volunteers were present during the national food drive at the start of December 2021 (978 kg compared with 3355 kg).
- Individual donations of food from members of the public, local churches, schools, businesses, community groups.
- Donations from local and national charities. For example, this year we continued to receive donations of surplus dogfood from the Dogs' Trust, and cat food from the local RSPCA. We also received toiletries from Superdrug, in partnership with the national charity Beauty Banks.

We distributed considerably more food (105,917 kg) than we received (92,381 kg in total). This was possible because we had built up healthy stocks during 2020-2021.

SOUTH LIVERPOOL FOODBANK

Trustees' Report (continued)

Raising awareness & fundraising

Opportunities for promoting our service were relatively limited during this period, however we continued to raise awareness of ourselves and partner organisations on social media, and participated in research interviews (video, phone and e-mail) for several undergraduate projects.

Fundraising has been achieved in a number of ways: -

- Direct regular giving - standing orders and cheque donations.
 - Direct one-off cash donations from individuals and local organisations
 - One-off and regular donations via an online donation platform (although we pay a small, fixed fee, we receive donations significantly exceeding the expenditure)
- There were many local fundraisers who donated funds, for example Fresh Start waste services held a sponsored bike ride; UNISON NorthWest held a walk for social care, collecting donations along the way; the Ross family; A Slower Space; the Byrne family; Coast café Woolton Christmas Day collection; Sew Scrummy; and many more.

In previous years one of our supporters has organised prize draws and dinners at local restaurants to fund the preparation and distribution of toy/gift hampers for the children of foodbank families, as well as supporting our necessary food purchases. In 2021 the Christmas fundraising evening once again went ahead as a video meeting, complete with prize draw. We then purchased gift vouchers for Smyths Toy store, Sports Direct and Superdrug, to provide for a variety of ages, and posted these direct to families.

We received grant awards from a variety of funding organisations:

- Trussell Trust/ASDA recovery grant
- Torus Foundation
- Wavertree Neighbourhood Fund
- Andrew Mitchell Christian Charitable Trust
- Amelia Chadwick Trust
- Arnold Clark Community Fund
- NorthWest Housing
- Riverside Housing Group
- Speedomick Foundation

Financial reserves

The Trustees monitor the financial health of the foodbank, with the aim at all times of maintaining a reserve sufficient for 6months worth of normal expenditure.


Public Benefit

The Trustees have considered the guidance given by the Charity Commission on furthering public benefit, when discussing Foodbank objectives and policies. We consider that our current aims are clear and appropriate, and that the Foodbank has been successful throughout the year in relieving immediate food crisis as well as helping clients to access support of which they were previously unaware.

The annual report was approved by the trustees of the charity on 19/12/22 and signed on its behalf by:

SOUTH LIVERPOOL FOODBANK

Trustees' Report (continued)



.....
Mr John Arthur Sumner
Trustee

SOUTH LIVERPOOL FOODBANK

Statement of Trustees' Responsibilities

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


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/12/22 and signed on its behalf by:


.....
Mr John Arthur Sumner
Trustee

SOUTH LIVERPOOL FOODBANK

Independent Examiner's Report to the trustees of SOUTH LIVERPOOL FOODBANK

I report to the trustees on my examination of the accounts of SOUTH LIVERPOOL FOODBANK for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of SOUTH LIVERPOOL FOODBANK you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since SOUTH LIVERPOOL FOODBANK 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

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



.....
Gareth Cooper

166 Banks Road
West Kirby
Wirral
CH48 0RH

Date: 23/12/22

SOUTH LIVERPOOL FOODBANK

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		271,802	17,939	289,741
Charitable activities		15,265	22,776	38,041
Investment income	4	23	-	23
Total income		<u>287,090</u>	<u>40,715</u>	<u>327,805</u>
Expenditure on:				
Charitable activities		<u>(309,025)</u>	<u>(51,303)</u>	<u>(360,328)</u>
Total expenditure		<u>(309,025)</u>	<u>(51,303)</u>	<u>(360,328)</u>
Net expenditure		<u>(21,935)</u>	<u>(10,588)</u>	<u>(32,523)</u>
Net movement in funds		(21,935)	(10,588)	(32,523)
Reconciliation of funds				
Total funds brought forward		<u>248,196</u>	<u>77,857</u>	<u>326,053</u>
Total funds carried forward	12	<u>226,261</u>	<u>67,269</u>	<u>293,530</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		430,981	83,996	514,977
Charitable activities		18,466	-	18,466
Investment income	4	43	-	43
Total income		<u>449,490</u>	<u>83,996</u>	<u>533,486</u>
Expenditure on:				
Charitable activities		<u>(271,962)</u>	<u>(37,665)</u>	<u>(309,627)</u>
Total expenditure		<u>(271,962)</u>	<u>(37,665)</u>	<u>(309,627)</u>
Net income		177,528	46,331	223,859
Gross transfers between funds		<u>(13,399)</u>	<u>13,399</u>	<u>-</u>
Net movement in funds		164,129	59,730	223,859
Reconciliation of funds				
Total funds brought forward		<u>84,067</u>	<u>18,127</u>	<u>102,194</u>
Total funds carried forward	12	<u>248,196</u>	<u>77,857</u>	<u>326,053</u>


All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 12.

SOUTH LIVERPOOL FOODBANK

(Registration number: 1156466)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	12,331	1
Current assets			
Stocks	10	80,232	97,829
Cash at bank and in hand	11	<u>200,967</u>	<u>228,223</u>
		<u>281,199</u>	<u>326,052</u>
Net assets		<u><u>293,530</u></u>	<u><u>326,053</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	67,269	77,857
Unrestricted income funds			
Unrestricted funds		<u>226,261</u>	<u>248,196</u>
Total funds	12	<u><u>293,530</u></u>	<u><u>326,053</u></u>

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 19/12/22 and signed on their behalf by:


.....
Mr John Arthur Sumner
Trustee

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

SOUTH LIVERPOOL FOODBANK meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Support costs

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	25% straight line
Motor Vehicles	25% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	247,049	13,689	260,738
Gift aid reclaimed	12,933	-	12,933
Grants, including capital grants;			
Grants from other charities	11,820	4,250	16,070
Total for 2022	<u>271,802</u>	<u>17,939</u>	<u>289,741</u>
Total for 2021	<u>430,981</u>	<u>83,996</u>	<u>514,977</u>

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Included within donations was actual food donations of 87,947 kg these have been quantified as £1.76/kg which amount to £154,787. This has also been reflected as a cost to the Charity of £154,787 for the purchase of food supplies, but it should be noted that the actual donations were £98,951 and the remaining £154,787 was not financial donations but food donations.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	15,265	22,776	38,041
Total for 2022	<u>15,265</u>	<u>22,776</u>	<u>38,041</u>
Total for 2021	<u>18,466</u>	<u>-</u>	<u>18,466</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	23	23
Total for 2022	<u>23</u>	<u>23</u>
Total for 2021	<u>43</u>	<u>43</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs	74,057	-	74,057
Allocated support costs	60,557	19,241	79,798
Total for 2022	<u>134,614</u>	<u>19,241</u>	<u>153,855</u>
Total for 2021	<u>82,832</u>	<u>-</u>	<u>82,832</u>

Note

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

6 Analysis of support costs

Support costs allocated to charitable activities

		Governance costs	Administration costs	Premises costs including depreciation	Total funds
	Basis of allocation	£	£	£	£
Establishment costs		-	-	48,467	48,467
Repairs and maintenance		-	-	16,061	16,061
Office expenses		-	2,161	-	2,161
Printing, posting and stationery		-	776	-	776
Subscriptions and donations		-	4,780	-	4,780
Sundry and other costs		-	2,136	-	2,136
Accountancy fees		750	-	-	750
Legal and professional costs		-	75	-	75
Training		-	306	-	306
Depreciation of tangible fixed assets		-	-	4,110	4,110
Bank charges		-	173	-	173
Total for 2022		<u>750</u>	<u>10,407</u>	<u>68,638</u>	<u>79,795</u>
Total for 2021		<u>750</u>	<u>7,487</u>	<u>10,573</u>	<u>18,810</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>74,057</u>	<u>63,734</u>

No employee received emoluments of more than £60,000 during the year

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	1,465	-	1,465
Additions	<u>-</u>	<u>16,440</u>	<u>16,440</u>
At 31 March 2022	<u>1,465</u>	<u>16,440</u>	<u>17,905</u>
Depreciation			
At 1 April 2021	1,464	-	1,464
Charge for the year	<u>-</u>	<u>4,110</u>	<u>4,110</u>
At 31 March 2022	<u>1,464</u>	<u>4,110</u>	<u>5,574</u>
Net book value			
At 31 March 2022	<u>1</u>	<u>12,330</u>	<u>12,331</u>
At 31 March 2021	<u>1</u>	<u>-</u>	<u>1</u>

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £Nil (2021 - £Nil) in respect of leaseholds.

10 Stock

	2022 £	2021 £
Stocks	<u>80,232</u>	<u>97,829</u>

11 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>200,967</u>	<u>228,223</u>

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General	248,196	287,090	(309,025)	226,261
Restricted funds				
AMCCT - Andrew Mitchell				
Christian Charitable	3,323	7,000	-	10,323
Byrne - Cate Byrne	34,343	9,689	(9,328)	34,704
External Grant	33,957	1,250	(10,449)	24,758
Amey Ferrovia	6,734	-	(6,213)	521
Pantry	(500)	22,776	(25,313)	(3,037)
Total restricted funds	<u>77,857</u>	<u>40,715</u>	<u>(51,303)</u>	<u>67,269</u>
Total funds	<u><u>326,053</u></u>	<u><u>327,805</u></u>	<u><u>(360,328)</u></u>	<u><u>293,530</u></u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General	84,067	449,490	(271,962)	(13,399)	248,196
Restricted					
AMCCT - Andrew Mitchell					
Christian Charitable	-	4,000	(677)	-	3,323
Byrne - Cate Byrne	18,126	21,613	(5,396)	-	34,343
External Grant	-	35,782	(1,639)	(186)	33,957
Amey Ferrovia	-	19,252	(12,518)	-	6,734
PH Holt	-	2,350	(15,749)	13,399	-
Pantry	-	-	(500)	-	(500)
St James Place Foundation	-	1,000	(1,186)	186	-
Total restricted funds	<u>18,126</u>	<u>83,997</u>	<u>(37,665)</u>	<u>13,399</u>	<u>77,857</u>
Total funds	<u><u>102,193</u></u>	<u><u>533,487</u></u>	<u><u>(309,627)</u></u>	<u><u>-</u></u>	<u><u>326,053</u></u>

SOUTH LIVERPOOL FOODBANK

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	12,331	-	12,331
Current assets	213,930	67,269	281,199
Total net assets	<u>226,261</u>	<u>67,269</u>	<u>293,530</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	1	-	1
Current assets	248,195	77,857	326,052
Total net assets	<u>248,196</u>	<u>77,857</u>	<u>326,053</u>

