

# **MANCHESTER CENTRAL FOODBANK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2021**

Registered Charity No. 1157605

# MANCHESTER CENTRAL FOODBANK

## INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS

## Manchester Central Foodbank

### Report of the trustees for the year ended 30th June 2021

The trustees present their annual report and financial statements of the charity for the year ended 30<sup>th</sup> June 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102).

### Reference and administrative information

Charity Name: Manchester Central Foodbank

Charity Number: 1157605

### Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 26<sup>th</sup> June 2014.

#### Trustees (at the date the report is approved)

Dr Matthew Stallard	(Resigned March 2022)
Oonagh Collins	Co-Chair
William Howe	Co-Chair
Ronan Machin	Co-Chair
Shilpa Patel	Treasurer
Claire Harnett	
Rev Brendan Callaghan	
Charlotte Fenney	
Louise Morris	(Resigned August 2021)
Furqan Naeem	
Rory Somerville	(Appointed February 2022)

#### Principal Office

Avila House  
335-337 Oxford Road  
Manchester  
M13 9PG

#### Independent Examiners

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

HSBC,  
2-4 St Ann's Square  
Manchester  
M2 7HD

**Objectives and activities**

The purposes of the charity are the relief of poverty in the Manchester Central area by the provision of food parcels containing non-perishable, balanced and nutritious foodstuffs and other consumables to individuals in need. The relief of poverty in the Manchester Central area by the provision of a signposting service, ensuring individuals in need have access to information about the services available to them.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

**Trustees' Review of the Year**

The financial year July 2020 – June 2021 was by a long way the most difficult and demanding year that our charity has had to face.

In the early months of lockdown we quickly had to switch to an almost entirely delivery-based service from a previously in-person collection based model. We recruited large number of new volunteers to deal with increased demand and added large numbers of new referrers, including supporting Manchester City Council's food support helpline.

Our community of donors gave us unprecedented support, allowing us to distribute over 75,000 kgs of food in 12 months in our standard foodbank parcels. This supported 8,431 parcels to people in Manchester experiencing financial and food insecurity. Compared to the same period in the last pre-pandemic year (18 to 19) this was a 187% increase in demand.

We also expanded our school support provision in 2020-21, distributing approximately £28,000-worth of fresh and ambient food to families in Manchester schools as part of our Holiday Help programme.

The expanded complexity and scale of operations meant that considerable increase in staffing capacity was essential, with employment costs increasing year-on-year by 60%.

Financial donations from a larger than ever range of individuals, organised online fundraisers, companies and corporate supporters, and grants meant that we were able to increase provision and capacity to meet immediate demands.

Funding was secured and mainly spent during this financial year to establish a second foodbank distribution centre in Harpurhey, with our analysis demonstrating a growing pre-pandemic need for



## **Manchester Central Foodbank**

local emergency food provision in North Manchester. Although access was disrupted by lockdown measures, since re-opening in person sites, that investment has laid a valuable foundation for continuing and growing support in that community.

### **Financial Review**

Financial reserves grew in the 2020-2021 financial year as the generosity of our supporters rose to meet the challenge of the pandemic. We deployed additional funds in the expanded capacity outlined above but also began to make longer-term plans for investment in projects and expansion that will not only increase the number of individuals we are able to support with emergency food provision but also develop the networks of support in our neighbourhoods and communities, and create wider platforms and projects to reduce the need for foodbanks.

Manchester Central Foodbank is in a healthy financial position, operating with a clearly-budgeted reserves policy and a comfortable surplus. A 6 months' reserves policy is in place which reflects the expanded staffing capacity of the charity as well as the expanded level of food support which we distribute and the running costs of three separate foodbank distribution sites.

### **Plans for Future Periods**

Shortly after the end of the 2020-2021 financial year we partnered with a foodbank project in Openshaw which had begun during the pandemic to provide long term sustainability and to support better the growing need of communities in East Manchester.

We also invested surplus funds from Summer 2021 in three major anti-poverty projects: Greater Manchester Equal Start Network, comprising 15 schools supported to undertake a wide range of anti-poverty projects, a Healthy Start Voucher benefit uptake campaign, supported by the Mayor of Greater Manchester, and Can You Hear Me Now? a participatory and testimonial campaign (also supported by two grant bids and a crowdfunding campaign). Investment of unreserved funds in seeding these projects led to the securing of a major staffing and capacity grant to support them for three years from January 2022.

Plans are in place and in development to invest further in our communities, both in terms of improved and expanded food provision and better referral support and signposting and advice provision, in the coming years.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a current account.

### **Reserves policy and going concern**

The balance held in total unrestricted reserves at 30<sup>th</sup> June 2021 was £252,109 (2020: £142,807), contained within this are designated funds of £198,795. Non designated unrestricted reserves are £53,314 of which £46,134 are free reserves, after allowing for funds tied up in tangible fixed assets. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for a minimum of 1 year and a maximum of 2 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 4 trustees, to a maximum of 14 trustees.

At the 6-weekly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Project Manager.

### **Trustee induction and training**

Once appointed new trustees receive a one to one induction with the Chair of Trustees or another suitable trustee. They are also given various documents (outlined in our constitution) to ensure that they fully understand their responsibilities and the current status of the charity. The board of trustees conducts periodic skills reviews to identify training needs of current trustees. Within our budget money is set aside for the purpose of training.

**Trustees responsibilities in relation to the financial statements**

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25<sup>th</sup> April 2022 and signed on their behalf by:



Ronan Machin

Manchester Central Foodbank Co-Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
MANCHESTER CENTRAL FOODBANK  
REGISTERED CHARITY NO. 1157605**

I report on the accounts of the charity, for the Year Ended 30<sup>th</sup> June 2021 which are set out on pages 7 to 17.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

**Independent Examiner's Statement**

Except as disclosed below, in connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: E.L. Anderson .....

E.L Anderson MA FCA CTA  
Date: 25<sup>th</sup> April 2022

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30th JUNE 2021**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2020
<b>Income from:</b>					
Donations and legacies	(3)	227,206	125,484	352,690	221,742
Charitable Activities	(4)	-	2,022	2,022	10,716
<b>Total</b>		<b>227,206</b>	<b>127,506</b>	<b>354,712</b>	<b>232,458</b>
<b>Expenditure on:</b>					
Raising Funds	(5)	1,029	-	1,029	650
Charitable Activities	(5)	116,875	131,948	248,823	144,999
<b>Total</b>		<b>117,904</b>	<b>131,948</b>	<b>249,852</b>	<b>145,649</b>
<b>Net income/(expenditure)</b>		<b>109,302</b>	<b>(4,442)</b>	<b>104,860</b>	<b>86,809</b>
Transfers between funds	(14)	-	-	-	-
<b>Net movement in funds</b>		<b>109,302</b>	<b>(4,442)</b>	<b>104,860</b>	<b>86,809</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	142,807	9,177	151,984	65,175
<b>Total funds carried forward</b>	<b>(14)</b>	<b>252,109</b>	<b>4,735</b>	<b>256,844</b>	<b>151,984</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

Manchester Central Foodbank

8

**BALANCE SHEET AS AT 30 JUNE 2021**

	Notes	2021 £	2020
<b>Fixed assets:</b>			
Tangible assets	(9)	9,893	9,234
Total fixed assets		<u>9,893</u>	<u>9,234</u>
<b>Current assets:</b>			
Stock	(10)	744	804
Debtors	(11)	1,490	4,154
Cash at Bank & in Hand		253,646	141,241
Total current assets		<u>255,880</u>	<u>146,199</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(12)	8,929	3,449
Net current assets or liabilities		<u>246,951</u>	<u>142,750</u>
Total assets less current liabilities		256,844	151,984
<b>Total net assets or liabilities</b>		<u><u>256,844</u></u>	<u><u>151,984</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	4,735	9,177
Unrestricted income funds	(14)	252,109	142,807
<b>Total charity funds</b>		<u><u>256,844</u></u>	<u><u>151,984</u></u>

Approved on behalf of the Trustees Management Committee



Ronan Machin Co-Chair

Date: 25th April 2022

The notes on pages 10 to 17 form part of these accounts.

## Statement of Cash Flows for the year ended 30 June 2021

## Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 June 2021	Year Ended 30 June 2020
	£	
Net movement in funds	104,860	86,809
Add back depreciation	2,355	2,054
Decrease/(increase) in stocks	60	(529)
Decrease/(increase) in debtors	2,664	(3,086)
Increase/(decrease) in creditors	5,480	2,108
<b>Net cash used in operating activities</b>	<b>115,419</b>	<b>87,356</b>
Increase/(decrease) in cash and cash equivalents during the year	115,419	87,356
<b>Cash flows from investment activities</b>		
Purchase of fixed assets	(3,014)	(1,030)
<b>Net cash provided by investing activities</b>	<b>(3,014)</b>	<b>(1,030)</b>
Increase/(decrease) in cash and cash equivalents during the year	112,405	86,326
Cash and cash equivalents brought forward	141,241	54,915
<b>Cash and cash equivalents carried forward</b>	<b>253,646</b>	<b>141,241</b>

**Notes to the accounts for the year ended 30 June 2021****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

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 notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.



## Notes to the accounts for the year ended 30 June 2021

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. The allocation of support and governance costs is analysed in note 6.

**(g) Costs of raising funds**

The costs of raising funds consists of charges from Just Giving and cost of collection bins.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Warehouse	10% on cost
Computer Equipment	33% on cost
Fixtures and Fittings	25% on cost

The warehouse has been built on land owned by the chaplaincy and there is a rolling agreement for use of the land. For the purpose of the accounts we have assumed a useful economic life of 10 years.

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently does administer contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Notes to the accounts for the year ended 30 June 2021

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2020: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 30 June 2021	Restricted Year Ended 30 June 2021	Total Funds Year Ended 30 June 2021	Total Funds Year Ended 30 June 2020
	£	£	£	
Donations	196,764	-	196,764	132,752
GAYE	239	-	239	-
Donations in Kind	-	125,484	125,484	88,492
Fundraising Events	-	-	-	74
General grants:				
Cotton Industry War Memorial Trust	4,000	-	4,000	-
District Nursing	1,000	-	1,000	-
Irwin Mitchell	3,500	-	3,500	-
The Traynor Foundation	2,000	-	2,000	-
The Addleshaw Goddard Trust	2,000	-	2,000	-
Wos Company	10,000	-	10,000	-
BFT Automation	1,000	-	1,000	-
Shawbrook Bank	2,203	-	2,203	-
Mills & Reeve	2,000	-	2,000	-
BJSS Limited	1,000	-	1,000	-
Lloyds Bank Foundation	500	-	500	-
Associated Security Solutions	1,000	-	1,000	-
University of Manchester	-	-	-	424
	<u>227,206</u>	<u>125,484</u>	<u>352,690</u>	<u>221,742</u>
Previous reporting period	<u>221,742</u>	<u>-</u>	<u>221,742</u>	

**4. Income from charitable activities**

	Unrestricted Year Ended 30 June 2021	Restricted Year Ended 30 June 2021	Total Funds Year Ended 30 June 2021	Total Funds Year Ended 30 June 2020
	£	£	£	
Restricted grants:				
Asda	-	-	-	10,716
Trussell Trust	-	2,022	2,022	-
	<u>-</u>	<u>2,022</u>	<u>2,022</u>	<u>10,716</u>
Previous reporting period	<u>1,398</u>	<u>9,318</u>	<u>10,716</u>	

## Notes to the accounts for the year ended 30 June 2021

## 5. Expenditure

	Activities £	Year Ended 30 June 2021 £	Year Ended 30 June 2020
<b>Expenditure on raising funds:</b>			
Client Costs	-	-	200
Equipment	301	301	-
Administration Fees	728	728	450
	<u>1,029</u>	<u>1,029</u>	<u>650</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	70,042	70,042	41,050
Project Costs	4,020	4,020	-
Volunteer Refreshments	138	138	5
Volunteer Travel	131	131	270
Food	154,253	154,253	91,787
Foodbank Purchases (non food)	1,384	1,384	-
Minor Equipment	1,085	1,085	1,154
Campaigning Costs	121	121	360
Minor Computer Equipment	584	584	-
Printed Clothing	128	128	-
Repairs & Maintenance	576	576	-
Storage Costs	2,103	2,103	-
Sundries	155	155	18
Post, Printing & Stationery	2,708	2,708	365
Van Contract Hire	2,677	2,677	2,672
Motor Expenses	258	258	326
Travel	15	15	27
Travel for Foodbank Users	60	60	419
Training	1,310	1,310	-
General Support	4,000	4,000	3,772
Governance	720	720	720
Depreciation	2,355	2,355	2,054
	<u>248,823</u>	<u>248,823</u>	<u>144,999</u>
Total Expenditure	<u>249,852</u>	<u>249,852</u>	<u>145,649</u>
		<b>2021</b>	<b>2020</b>
Restricted Funds		131,948	8,233
Unrestricted Funds		117,904	137,416
		<u>249,852</u>	<u>145,649</u>

## Notes to the accounts for the year ended 30 June 2021

**6. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

		<b>General Support</b>	<b>Governance</b>	<b>2021 Total</b>	<b>2020 Total</b>
Accountancy Fees	type of expense	-	720	720	720
Bank Charges	type of expense	3	-	3	3
Payroll Bureau Fees	type of expense	631	-	631	585
IT & Telephone	type of expense	489	-	489	902
Fines & Penalties	type of expense	-	-	-	70
DBS Checks	type of expense	257	-	257	35
Insurance	type of expense	1,825	-	1,825	1,817
Memberships & Subscriptions	type of expense	795	-	795	360
		<u>4,000</u>	<u>720</u>	<u>4,720</u>	<u>4,492</u>

**7. Analysis of staff costs**

	<b>Year Ended 30 June 2021</b>	<b>Year Ended 30 June 2020</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	68,115	40,278
Social Security Costs	613	-
Pension Costs	1,314	772
	<u>70,042</u>	<u>41,050</u>

The average number of employees during the year was 3 (2020: 4).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (2020: £nil.).

No employee has benefits in excess of £60,000.

**8. Independent Examiner Fees**

	<b>Year Ended 30 June 2021</b>	<b>Year Ended 30 June 2020</b>
	<b>£</b>	<b>£</b>
Independent examination fees	720	720
	<u>720</u>	<u>720</u>

## Notes to the accounts for the year ended 30 June 2021

**9. Tangible Fixed Assets**

	Warehouse	Fixtures & Fitting	Computer Equipment	Total
<b>Cost</b>			£	£
At 30 June 2020	17,094	857	1,606	19,557
Additions	3,014	-		3,014
At 30 June 2021	20,108	857	1,606	22,571
<b>Depreciation</b>				
At 30 June 2020	8,546	857	920	10,323
Charge for Year	2,011	-	344	2,355
At 30 June 2021	10,557	857	1,264	12,678
<b>NET BOOK VALUE</b>				
At 30 June 2021	9,551	-	342	9,893
At 30 June 2020	8,548	-	686	9,234

**10. Stock**

	2021	2020
	£	£
Service User Travel cards	744	804
	744	804

**11. Analysis of debtors**

	2021	2020
	£	£
Debtors	-	3,523
Prepayments & Other Debtors	1,490	631
	1,490	4,154

Prepayments relate to restricted funds £nil (2020:£nil) and unrestricted funds £1,490 (2020:£4,154)

**12. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors and accruals	4,423	1,022
Short-term compensated absences (holiday pay)	4,506	2,427
	8,929	3,449

**13. Commitments under operating lease arrangements**

	2021	2020
	£	£
Due within one year	444	2,662
Due within two to five years	-	444
	444	3,106

Lease costs in these accounts comprise £444 within Van Contract Hire.

## Notes to the accounts for the year ended 30 June 2021

## 14. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
General Fund	28,645	227,206	(117,904)	(84,633)	53,314
Designated Funds	114,162	-	-	84,633	198,795
Total Unrestricted Funds	142,807	227,206	(117,904)	-	252,109

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves.
Designated Funds	For future redundancy and closure costs

## Analysis of movements in restricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£
Trussell Trust (EWSL)	1,290	2,022	(1,290)	-	2,022
Asda	7,887	-	(5,174)	-	2,713
Donations In Kind	-	125,484	(125,484)	-	-
	9,177	127,506	(131,948)	-	4,735
Total	151,984	354,712	(249,852)	-	256,844

## Previous reporting period

## Analysis of movements in unrestricted funds

	Balance at 1 July 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2020
	£	£	£	£	£
General Fund	57,083	223,140	(137,416)	(114,162)	28,645
Designated Funds	-	-	-	114,162	114,162
	57,083	223,140	(137,416)	-	142,807

## Analysis of movements in restricted funds

	Balance at 1 July 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2020
	£	£	£	£	£
Trussell Trust (EWSL)	1,290	-	-	-	1,290
Adactus	268	-	(268)	-	-
Asda	-	9,318	(1,431)	-	7,887
Jesuit Fund	469	-	(469)	-	-
Human Appeal	3,415	-	(3,415)	-	-
Peter Kershaw Trust	2,650	-	(2,650)	-	-
	8,092	9,318	(8,233)	-	9,177
Total	65,175	232,458	(145,649)	-	151,984

## Notes to the accounts for the year ended 30 June 2021

## 14. Analysis of charitable funds cont...

## Name of restricted fund:

Trussell Trust (EWSL)

Asda

Donations In Kind

## Description, nature and purpose of the fund

towards costs of Eat Well Spend Less project

towards setting up a second distribution site in North Manchester  
balance represents future depreciation.

food donations received

## 15. Analysis of net assets between funds

	Unrestricted funds	Designated Funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	7,180	-	2,713	9,893
Cash at bank and in hand	52,829	198,795	2,022	253,646
Other net current assets/(liabilities)	(6,695)	-	-	(6,695)
<b>Total</b>	<b>53,314</b>	<b>198,795</b>	<b>4,735</b>	<b>256,844</b>

Previous reporting period

	Unrestricted funds	Designated Funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	9,234	-	-	9,234
Cash at bank and in hand	17,902	114,162	9,177	141,241
Other net current assets/(liabilities)	1,509	-	-	1,509
<b>Total</b>	<b>28,645</b>	<b>114,162</b>	<b>9,177</b>	<b>151,984</b>

## 16. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.

## 17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.