

MANCHESTER CENTRAL FOODBANK

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Registered Charity No. 1157605

MANCHESTER CENTRAL FOODBANK

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Manchester Central Foodbank

Report of the trustees for the year ended 30th June 2022

The trustees present their annual report and financial statements of the charity for the year ended 30th June 2022. 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) 1st January 2019.

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 26th 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)
Conor McGurran	(appointed November 2022)

Principal Office

St Peters House
Oxford Road
Manchester
M13 9GH

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

Co-op Bank

Balloon Street

Manchester

M60 4EP

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 2021 – June 2022 brought new challenges that have given the foodbank fresh and ongoing impetus to deliver the support needed to our clients. The year was centred around the on-going cost of living crisis, which has created record demand for services.

As we transitioned from COVID-lockdowns to business-as-usual, we have returned to our normal form of session delivery where clients collect food from session hosted three locations within our communities.

Our community of donors gave us unprecedented support, allowing us to distribute approximately 34,550 kgs of food in 12 months in our standard foodbank parcels and routine operations. This supported 5,434 people in Manchester experiencing financial and food insecurity, including 3,299 adults and 2,157 children. This is an initial drop since the pandemic, however, on closer inspection the trend increased at the end of the FY and has since significantly increase in the 22-23 FY.

The change in operations and attrition of staff has resulted in an operating model which totals 6.7 WTE with a headcount of 8. Our new staffing structure includes notably a new management guild, as opposed to a sole-project manager historically, which consists of an operations manager and a campaigns manager. Additionally, we have recruited a specialist role such as Volunteer manager which will hopefully allow us to create and recruit skilled roles to support the charity.

Manchester Central Foodbank

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.

Financial Review

Despite the drop in total donations to £170,327 for the 21-22 FY, the foodbank still received its second highest annual level of donations. This reflects an expected behaviour change from the public, private organisations and individuals as we transitioned out of the pandemic.

In response to the increase in financial reserves acquired during the 2020-2021 financial year, we have deployed these funds directly towards projects feeding our local communities. We made and 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.

A trend that we observed at the end of the 21-22 FY which has continued to date, has been the increased need for the foodbank to procure food as demand currently outmatches that of the supply of food donations. In 21-22 FY, we averaged a monthly expenditure of £1281.10 on food for our routine operations, this does not include expense for projects such as Holiday Help. We have seen so far in the current 22-23 FY a significant increase again in this amount. This is something we have recognised as a risk to our level of provision and we are currently in the process of reviewing mitigations to the increase in expense.

Nonetheless, Manchester Central Foodbank is in a healthy financial position, operating with a clearly-budgeted reserves policy and surplus. An updated 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

After a year of staff turn-over in key positions, as well as outstanding growth in demand, we will be spending the next year consolidating our position, size, and services. Our objectives for the forthcoming year will be to continue delivery of foodbank services the communities we currently support. We recognise that during this time of continuous increase in cost of living, that our priorities firmly remains in delivery emergency food relief to our clients.

Nonetheless, we will remain committed to our campaigns Pathfinder programmes partnered with Trussell Trust. We are now entering into the second half of our 3-year partnership. As the projects and programmes of this partnership come to conclusion, our focus will be moving towards legacy impact and creating positive change in our communities that is sustained beyond the remit of direct funding in such projects such as Healthy Start Voucher benefit uptake campaign, Can You Hear Me Now? And Greater Manchester Equal Start Network.

Investment powers and policy

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

Manchester Central Foodbank

Reserves policy and going concern

The balance held in total unrestricted reserves at 30th June 2022 was £244,735. Contained within this are designated funds of £160,795. Non designated unrestricted reserves are £83,940 of which £78,812 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.

Manchester Central Foodbank

Trustees responsibilities in relation to the financial statements

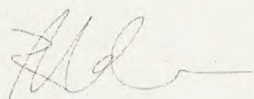
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 28th April 2023 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 30th June 2022 which are set out on pages 7 to 18.

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 Association of Chartered Certified Accountants.

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: *A.M. King*

AM King FCCA
Date: 28th April 2023

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30th JUNE 2022

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021
Income from:					
Donations and legacies	(3)	170,327	-	170,327	352,690
Charitable Activities	(4)	22,916	115,786	138,702	2,022
Investment Income		40	-	40	
Total		193,283	115,786	309,069	354,712
Expenditure on:					
Raising Funds	(5)	-	-	-	1,029
Charitable Activities	(5)	198,194	83,857	282,051	248,522
Total		198,194	83,857	282,051	249,551
Net income/(expenditure)		(4,911)	31,929	27,018	105,161
Transfers between funds	(14)	(2,463)	2,463	-	-
Net movement in funds		(7,374)	34,392	27,018	105,161
Reconciliation of funds					
Total funds brought forward	(14)	252,109	4,735	256,844	151,683
Total funds carried forward	(14)	244,735	39,127	283,862	256,844

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 18 form part of these accounts.

BALANCE SHEET AS AT 30 JUNE 2022

	Notes	2022 £	2021
Fixed assets:			
Tangible assets	(9)	8,086	9,893
Total fixed assets		<u>8,086</u>	<u>9,893</u>
Current assets:			
Stock	(10)	744	744
Debtors	(11)	1,036	1,490
Cash at Bank & in Hand		280,243	253,646
Total current assets		<u>282,023</u>	<u>255,880</u>
Liabilities:			
Creditors: Amounts falling due within one year	(12)	6,247	8,929
Net current assets or liabilities		<u>275,776</u>	<u>246,951</u>
Total assets less current liabilities		283,862	256,844
Total net assets or liabilities		<u><u>283,862</u></u>	<u><u>256,844</u></u>
The funds of the charity:			
Restricted income funds	(14)	39,127	4,735
Unrestricted income funds	(14)	244,735	252,109
Total charity funds		<u><u>283,862</u></u>	<u><u>256,844</u></u>

Approved on behalf of the Trustees Management Committee

Shilpa Patel Treasurer

Date: 28th April 2023

The notes on pages 10 to 18 form part of these accounts.

Statement of Cash Flows for the year ended 30 June 2022

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

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	
Net movement in funds	27,018	105,161
Add back depreciation	2,537	2,054
Decrease/(increase) in stocks	-	60
Decrease/(increase) in debtors	454	2,664
Increase/(decrease) in creditors	(2,682)	5,480
Net cash used in operating activities	27,327	115,419
Increase/(decrease) in cash and cash equivalents during the year	27,327	115,419
Cash flows from investment activities		
Purchase of fixed assets	(730)	(3,014)
Net cash provided by investing activities	(730)	(3,014)
Increase/(decrease) in cash and cash equivalents during the year	26,597	112,405
Cash and cash equivalents brought forward	253,646	141,241
Cash and cash equivalents carried forward	280,243	253,646

Notes to the accounts for the year ended 30 June 2022**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 2022

(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 of 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 2022

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 (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 30 June 2022	Restricted Year Ended 30 June 2022	Total Funds Year Ended 30 June 2022	Total Funds Year Ended 30 June 2021
	£	£	£	
Donations	145,420	-	145,420	196,764
GAYE	-	-	-	239
Reimbursement of Travel	1,763	-	1,763	-
Donations in Kind	23,144	-	23,144	125,484
General grants:				
Cotton Industry War Memorial Trust	-	-	-	4,000
District Nursing	-	-	-	1,000
Irwin Mitchell	-	-	-	3,500
The Traynor Foundation	-	-	-	2,000
The Addleshaw Goddard Trust	-	-	-	2,000
Wos Company	-	-	-	10,000
BFT Automation	-	-	-	1,000
Shawbrook Bank	-	-	-	2,203
Mills & Reeve	-	-	-	2,000
BJSS Limited	-	-	-	1,000
Lloyds Bank Foundation	-	-	-	500
Associated Security Solutions	-	-	-	1,000
	170,327	-	170,327	352,690

Previous reporting period

	Unrestricted Year Ended 30 June 2021	Restricted Year Ended 30 June 2021	Total Funds Year Ended 30 June 2021
	£	£	£
Donations	196,764	-	196,764
GAYE	239	-	239
Donations in Kind	-	125,484	125,484
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
	227,206	125,484	352,690

Notes to the accounts for the year ended 30 June 2022

4. Income from charitable activities

	Unrestricted Year Ended 30 June 2022 £	Restricted Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2022 £	Total Funds Year Ended 30 June 2021
Restricted and unrestricted grants:				
Trussell Trust	22,916	115,786	138,702	2,022
	<u>22,916</u>	<u>115,786</u>	<u>138,702</u>	<u>2,022</u>

Previous reporting period

	Unrestricted Year Ended 30 June 2021 £	Restricted Year Ended 30 June 2021 £	Total Funds Year Ended 30 June 2021 £
Restricted grants:			
Trussell Trust	-	2,022	2,022
	<u>-</u>	<u>2,022</u>	<u>2,022</u>

Notes to the accounts for the year ended 30 June 2022

5. Expenditure

	Activities £	Year Ended 30 June 2022 £	Year Ended 30 June 2021
Expenditure on raising funds:			
Equipment	-	-	301
Administration Fees	-	-	728
	-	-	1,029
Expenditure on charitable activities:			
Employment Costs	122,166	122,166	70,042
Project Costs	49,836	49,836	4,020
Volunteer Refreshments	-	-	138
Volunteer Travel	-	-	131
Food	82,109	82,109	154,253
Foodbank Purchases (non food)	-	-	1,384
Minor Equipment	539	539	1,085
Campaigning Costs	-	-	121
Minor Computer Equipment	-	-	584
Printed Clothing	-	-	128
Repairs & Maintenance	560	560	576
Storage Costs	6,678	6,678	2,103
Sundries	116	116	155
Post, Printing & Stationery	505	505	2,708
Van Contract Hire	5,456	5,456	2,677
Motor Expenses	753	753	258
Travel	637	637	15
Travel for Foodbank Users	-	-	60
Training	600	600	1,310
Venue Hire	2,600	2,600	-
General Support	6,209	6,209	4,000
Governance	750	750	720
Depreciation	2,537	2,537	2,054
	282,051	282,051	248,522
Total Expenditure	282,051	282,051	249,551
		2021	2020
Restricted Funds		83,857	131,948
Unrestricted Funds		198,194	117,603
		282,051	249,551

Notes to the accounts for the year ended 30 June 2022

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:

		General Support	Governance	2022 Total	2021 Total
Accountancy Fees	type of expense	-	750	750	720
Bank Charges	type of expense	48	-	48	3
Payroll Bureau Fees	type of expense	834	-	834	631
Recruitment	type of expense	175	-	175	-
IT & Telephone	type of expense	2,247	-	2,247	489
Professional Fees	type of expense	775	-	775	-
DBS Checks	type of expense	84	-	84	257
Insurance	type of expense	1,716	-	1,716	1,825
Memberships & Subscriptions	type of expense	330	-	330	795
		6,209	750	6,959	4,720

7. Analysis of staff costs

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Wages and Salaries	118,220	67,350
Holiday Pay Accrual Adjustments	(1,282)	2,079
Social Security Costs	2,783	613
Pension Costs	2,445	-
	122,166	70,042

The average number of employees during the year was 6 (2021: 3).

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 (2021: £nil.).

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

8. Independent Examiner Fees

	Year Ended 30 June 2022	Year Ended 30 June 2021
	£	£
Independent examination fees	750	720
	750	720

Notes to the accounts for the year ended 30 June 2022

9. Tangible Fixed Assets

	Warehouse	Fixtures & Fitting	Computer Equipment	Total
Cost			£	£
At 30 June 2021	20,108	857	1,606	22,571
Additions	-	730		730
At 30 June 2022	20,108	1,587	1,606	23,301
Depreciation				
At 30 June 2021	10,557	857	1,264	12,678
Charge for Year	2,012	183	342	2,537
At 30 June 2022	12,569	1,040	1,606	15,215
NET BOOK VALUE				
At 30 June 2022	7,539	547	-	8,086
At 30 June 2021	9,551	-	342	9,893

10. Stock

	2022	2021
	£	£
Service User Travel cards	744	744
	744	744

11. Analysis of debtors

	2022	2021
	£	£
Debtors	197	-
Prepayments & Other Debtors	839	1,490
	1,036	1,490

Prepayments relate to restricted funds £nil (2021: £nil) and unrestricted funds £1,036 (2021: £1,490)

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	3,023	4,423
Short-term compensated absences (holiday pay)	3,224	4,506
	6,247	8,929

13. Commitments under operating lease arrangements

	2022	2021
	£	£
Due within one year	3,576	444
Due within two to five years	5,961	-
	9,537	444

Lease costs in these accounts comprise £5,456 within Van Contract Hire.

Notes to the accounts for the year ended 30 June 2022

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
General Fund	53,314	193,283	(198,194)	35,537	83,940
Designated Funds	198,795	-	-	(38,000)	160,795
Total Unrestricted Funds	252,109	193,283	(198,194)	(2,463)	244,735

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 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 June 2022
	£	£	£	£	£
Trussell Trust (EWSL)	2,022	115,786	(81,639)	-	36,169
Asda	2,713	-	(2,218)	2,463	2,958
	4,735	115,786	(83,857)	2,463	39,127
Total Funds	256,844	309,069	(282,051)	-	283,862

Previous reporting period

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
	28,645	227,206	(117,904)	-	137,947

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	37,822	354,712	(249,852)	-	142,682

Notes to the accounts for the year ended 30 June 2022

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 2022
	£	£	£	£
Tangible fixed assets	5,128	-	2,958	8,086
Cash at bank and in hand	83,279	160,795	36,169	280,243
Other net current assets/(liabilities)	(4,467)	-	-	(4,467)
Total	83,940	160,795	39,127	283,862

Previous reporting period

	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)
Total	53,314	198,795	4,735	256,844

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.