

WIRRAL FOODBANK

England & Wales · Charity number 1167967

Details

Status Registered

Legal form CIO

Registered 2016-06-30

Register [View on the Charity Commission register](#)

Contact

Address Wirral Business Centre
Unit 14
Dock Road
Birkenhead
Ch41 1jw
CH41 1JW

Phone 01516387090

Email manager@wirralfoodbank.org.uk

Website www.wirral.foodbank.org.uk

Activities

Objects: TO RELIEVE PERSONS IN ENGLAND AND WALES AND SPECIFICALLY THE WIRRAL AND ITS SURROUNDING AREAS, WHO ARE IN CONDITIONS OF NEED OR DISTRESS IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT.

Activities: We collect food from the public via Churches, schools and supermarkets and through a voucher scheme held by frontline agencies registered with Wirral Foodbank who signpoint clients to us, we provide free three days worth of food for individuals and families in Crisis.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£470,360	£534,283	-	-
2024-08-31	£512,717	£453,973	£520,755	5
2023-08-31	£341,203	£340,001	-	-
2022-08-31	£367,740	£382,808	-	-
2021-08-31	£478,460	£248,677	-	-
2020-08-31	£290,674	£132,595	-	-

Trustees

Name	Role	Appointed
Paul Charles Franklin	Chair	2020-03-11
Cherly Sharp		2025-09-01
Dr Sue Chadwick		2015-07-22
Gillian Peters		2025-09-01
Laura Braddock		2025-09-01
Laura Cross		2021-09-01
Lisa Milns		2024-09-01
Paula Simpson		2025-09-01
Professor Michael Brown		2025-09-01
Rachel Cubbin		2025-09-01
Shahin Rahman		2023-09-01

Accounts

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2025
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WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and financial statements for the year ended 31 August 2025.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

As of 31 August 2025, the Foodbank operated 11 distribution centres located in local churches and community centres, all supplied with food from the central warehouse in Wallasey. The Foodbank works with 142 referral agencies, including the local council, Citizens Advice Wirral, and other organisations authorised to issue foodbank vouchers.

These vouchers allow individuals and families experiencing food insecurity to access emergency food support at one of the distribution centres. At these centres, they receive food and other essential items sufficient for three days. In addition, individuals are offered advice and support to help address the underlying causes of their crisis. The Foodbank is supported by the generosity of local churches,

WIRRAL FOODBANK

YEAR ENDED 31 AUGUST 2025

INFORMATION

REGISTERED CHARITY NUMBER

1167967

TRUSTEES

P C Franklin (Chair)
P L Davies (Chair) (Resigned 30 August 2025)
S Rahman
L Milns
L Cross
S Chadwick
C Sharp (Appointed 1 September 2025)
G Peters (Appointed 1 September 2025)
R Cubbin (Appointed 1 September 2025)
P Simpson (Appointed 1 September 2025)
L Braddock (Appointed 1 September 2025)
M Brown (Appointed 1 September 2025)
D Sharples (Resigned 18 July 2025)
S J Caines (Resigned 9 July 2025)
M Cleave (Resigned 14 January 2026)
M Donnan (Resigned 30 August 2025)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Flagstone
Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and Performance (continued)

members of the public, and local businesses, who contribute both food and financial donations to sustain its services and support the local community.

Over the past 12 months, Wirral Foodbank has supported 6,873 households, providing a total of 14,188 emergency food parcels, of which 4,717 were for children.

However, the Foodbank recognises that the provision of emergency food alone is not a long-term solution to poverty. To help address the root causes of food insecurity, the organisation commissions Citizens Advice Wirral to deliver the Foodbank Plus service. This programme provides advice and practical support to individuals facing financial hardship.

Financial Review

Results

At 31 August 2025, the Charity had total resources of £456,832, all of which are represented by net current assets.

The charity has made a deficit for the year of £63,923. The deficit is due to the payment made to Foodbank Plus which supports clients who need help with debts and associated advice. Wirral Foodbank is expecting to make a deficit in 2026 as it is committed to Foodbank Plus until 31 December 2026. Any extension beyond this would require external funding.

A Fundraising committee has been set up to generate income and donations and the Trustees are focused on applying for grants to help with various projects and food costs.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £247,846, 8.4 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy, however, to maximise income for the charity any surplus funds are held in short-medium term deposit accounts.

Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co. offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' Responsibilities

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

The law 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate 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. They 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 who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



P C Franklin
Chair
Unit 14 Wirral Business Centre
Birkenhead
CH41 1JW

20 May 2026



L Milns FCA MAAT
Trustee
Unit 14 Wirral Business Centre
Birkenhead
CH41 1JW

20 May 2026

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2025

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2025 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 Commissioners.

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 the seeking of 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

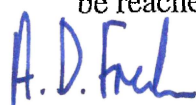
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

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



A D French FCA

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

20 May 2026

Hailwood & Co.

Chartered Accountants

Registered Auditors

WIRRAL FOODBANK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
From generated funds					
Voluntary income					
Donations	2	270,779	500	271,279	350,233
Gift aid	2	37,031	-	37,031	18,468
Grants receivable	2	-	144,501	144,501	134,763
Other income	2	17,549	-	17,549	9,253
Total incoming resources		325,359	145,001	470,360	512,717
Resources expended					
Charitable activities	3	414,566	117,197	531,763	451,555
Governance costs	4	2,520	-	2,520	2,418
Total resources expended		417,086	117,197	534,283	453,973
Net movement in funds before transfers		(91,727)	27,804	(63,923)	58,744
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		(91,727)	27,804	(63,923)	58,744
Brought forward at 1 September		513,364	7,391	520,755	462,011
Carried forward at 31 August		421,637	35,195	456,832	520,755

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2025 or 31 August 2024 other than the deficit/surplus for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	8	66,581		42,925	
Cash at bank		467,258		628,801	
		<u>533,839</u>		<u>671,726</u>	
Creditors:					
Amounts falling due within one year	9	<u>(77,007)</u>		<u>(150,971)</u>	
Net current assets			456,832		520,755
Total assets less current liabilities			<u>456,832</u>		<u>520,755</u>
Funds					
Unrestricted					
General	10		247,846		222,010
Designated	10		173,791		291,354
Restricted	11		35,195		7,391
Net assets			<u>456,832</u>		<u>520,755</u>

The financial statements on pages 6 to 13 were approved by the Trustees on 20 May 2026 and signed on their behalf by:



P C Franklin
Chair



L Milns FCA MAAT
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

2 Incoming resources

Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	270,779	500	271,279	350,233
Gift aid	37,031	-	37,031	18,468
Grants received	-	144,501	144,501	134,763
Other income				
Bank and other interest received	17,549	-	17,549	9,253
	<u>325,359</u>	<u>145,001</u>	<u>470,360</u>	<u>512,717</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

3 Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Salaries & wages	84,061	40,507	124,568	91,856
Staff travel	1,438	-	1,438	1,753
Food purchases	330	76,690	77,020	168,952
Foodbank Plus	140,984	-	140,984	13,110
Rent	42,465	-	42,465	42,524
Warehouse costs	6,649	-	6,649	6,613
Motor expenses	15,840	-	15,840	16,061
Payroll costs	631	-	631	540
Subscriptions	407	-	407	360
Sundry	1,139	-	1,139	395
Utilities	9,607	-	9,607	5,718
Office costs	6,050	-	6,050	5,763
Telephone and internet	4,160	-	4,160	2,857
Insurance	7,000	-	7,000	6,394
Professional fees	21,650	-	21,650	9,085
Printing, postage and stationery	1,369	-	1,369	-
Bank charges	3,471	-	3,471	842
Distribution centres	25,296	-	25,296	23,700
Client advice and support	34,952	-	34,952	55,032
Donations	5,000	-	5,000	-
Staff training	2,067	-	2,067	-
	<u>414,566</u>	<u>117,197</u>	<u>531,763</u>	<u>451,555</u>

4 Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Independent examiner's remuneration				
In their capacity as examiners	1,008	-	1,008	967
In respect of other services	1,512	-	1,512	1,451
	<u>2,520</u>	<u>-</u>	<u>2,520</u>	<u>2,418</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	118,176	88,231
Employers' national insurance	11,097	7,020
Employment allowance	(6,733)	(6,526)
Pension contributions	2,028	3,131
	124,568	91,856
Average number of full time equivalent employees	2025	2024
Management and administration	4.91	3.69
	4.91	3.69

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Some of the Trustees also control Wirral Foodbank (Charity No. 1145123).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants of £140,984 (2024: £13,110) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
8 Debtors		
Other debtors	66,581	42,925
	<u>66,581</u>	<u>42,925</u>

	2025	2024
	£	£
9 Creditors due within one year		
Other tax and social security	1,551	3,407
Deferred income	25,666	126,261
Sundry creditors and accruals	49,790	21,303
	<u>77,007</u>	<u>150,971</u>

This is deferred income in respect of restricted funding for the period 1 September 2025 to 31 March 2026 towards the funding of the Community Organiser and Campaign Manager post.

	Balance				Balance
	1 September	Incoming	Outgoing	Fund	31 August
	2024	resources	resources	transfers	2025
	£	£	£	£	£
10 Unrestricted funds					
General fund	222,010	325,359	(276,102)	(23,421)	247,846
Designated reserves					
Community organiser and campaign manager	-	-	-	15,939	15,939
Foodbank Plus fund	291,354	-	(140,984)	7,482	157,852
	<u>513,364</u>	<u>325,359</u>	<u>(417,086)</u>	<u>-</u>	<u>421,637</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

10 Unrestricted funds (continued)

The Foodbank Plus project has been committed by the trustees up to 31 December 2026, and the balance on the fund represents that commitment.

In the last 12 months, Foodbank Plus has supported 2,628 households with 4,521 issues (mainly debt and social security related) and secured over £1 million in financial gains for clients. These gains include debt write-offs, new or reassessed social security payments, and the provision of essential household items such as white goods. Foodbank Plus was developed as a separate charity and is supported through donations.

The Trustees have agreed to fund the Community organiser and campaign manager post from 1 April 2026 to 31 August 2026 from unrestricted reserves once the restricted deferred income has run out (see note 9).

		Balance			Balance	
		1 September	Incoming	Outgoing	Fund	31 August
		2024	resources	resources	transfers	2025
11 Restricted funds		£	£	£	£	£
Wirral Borough Council	Household fund #3	-	100,000	(67,523)	(1,776)	30,701
Wirral Borough Council	Household fund #2	7,391	-	(9,167)	1,776	-
Trussel		-	44,501	(40,507)	-	3,994
Arnold Clark		-	500	-	-	500
		7,391	145,001	(117,197)	-	35,195

Wirral Borough Council

Is funding for the purchase of emergency food.

Trussel

Is funding for the Community Organiser and Campaign Manager.

Arnold Clark

Is funding for the purchase of emergency food.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	2025		2024	
Income	£	£	£	£
Donations				
Unrestricted		270,779		350,233
Restricted		500		-
Gift aid		37,031		18,468
Grants received		144,501		134,763
Bank interest received		17,549		9,253
		470,360		512,717
 Less Administration & Support Costs				
Salaries & wages	124,568		91,856	
Staff travel	1,438		1,753	
Food purchases	77,020		168,952	
Foodbank Plus	140,984		13,110	
Rent	42,465		42,524	
Warehouse costs	6,649		6,613	
Motor expenses	15,840		16,061	
Payroll costs	631		540	
Subscriptions	407		360	
Sundry	1,139		395	
Utilities	9,607		5,718	
Office costs	6,050		5,763	
Telephone and internet	4,160		2,857	
Insurance	7,000		6,394	
Professional fees	21,650		9,085	
Printing, postage and stationery	1,369		-	
Bank charges	3,471		842	
Distribution centres	25,296		23,700	
Accountancy fees	2,520		2,418	
Client advice and support	34,952		55,032	
Donations	5,000		-	
Staff training	2,067		-	
		534,283		453,973
 Net (deficit)/surplus for the year				
		(63,923)		58,744

Accounts

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2024

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2024
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WIRRAL FOODBANK

YEAR ENDED 31 AUGUST 2024

INFORMATION

REGISTERED CHARITY NUMBER 1167967

TRUSTEES

P L Davies (Chair)
S Rahman
L Milns (Appointed 1 September 2024)
D Sharples
Ms S J Caines
Ms L Cross
M Cleave
P C Franklin
Dr S Chadwick
M Donnan BSc FCA AMIMechE

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
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CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
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CH41 2ZL

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Mallong
Kent
ME19 4TA

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report and financial statements for the year ended 31 August 2024.

Reference and Administrative Details of the Charity, its Trustees and Advisers

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Structure, Governance and Management

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Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus as a separate charity, which we support via donations.

During the year, the Charity supported 15,660 clients, including 5,437 children.

Financial Review

Results

At 31 August 2024, the Charity had total resources of £520,755, all of which are represented by net current assets. This position is strong, and has resulted from a surge in donations as a result of the pandemic and careful management of funds since.

The charity has made a surplus for the year of £58,744.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £222,010, 8.2 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy, however, to maximise income for the charity any surplus funds are held in short-medium term deposit accounts.

Related parties

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WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' Responsibilities

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

The law 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.

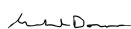
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate 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. They 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 who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



M Donnan (Jun 23, 2025, 11:47am)

M Donnan BSc FCA AMIMEchE
Trustee
Unit 14 Wirral Business Centre
Birkenhead
CH41 1JW

19 June 2025

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2024

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2024 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 Commissioners.

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 the seeking of 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

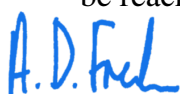
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

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



A D French FCA

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

19 June 2025

Hailwood & Co.

Chartered Accountants

Registered Auditors

WIRRAL FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2024

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
From generated funds					
Voluntary income					
Donations	2	350,233	14,763	364,996	340,777
Gift aid	2	18,468	-	18,468	-
Grants receivable	2	-	120,000	120,000	-
Other income	2	9,253	-	9,253	426
Total incoming resources		377,954	134,763	512,717	341,203
Resources expended					
Charitable activities	3	324,183	127,372	451,555	337,679
Governance costs	4	2,418	-	2,418	2,322
Total resources expended		326,601	127,372	453,973	340,001
Net movement in funds before transfers		51,353	7,391	58,744	1,202
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		51,353	7,391	58,744	1,202
Brought forward at 1 September		462,011	-	462,011	460,809
Carried forward at 31 August		513,364	7,391	520,755	462,011

Movements in reserves are shown in notes 10 and 11.

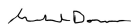
None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2024 or 31 August 2023 other than the surplus/deficit for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	8	42,925		42,242	
Cash at bank		628,801		427,693	
		<u>671,726</u>		<u>469,935</u>	
Creditors:					
Amounts falling due within one year	9	<u>(150,971)</u>		<u>(7,924)</u>	
Net current assets			520,755		462,011
Total assets less current liabilities			<u>520,755</u>		<u>462,011</u>
Funds					
Unrestricted					
General	10	222,010		462,011	
Designated	10	291,354		-	
Restricted	11	7,391		-	
Net assets			<u>520,755</u>		<u>462,011</u>

The financial statements on pages 6 to 13 were approved by the Trustees on 19 June 2025 and signed on their behalf by:



M Donnan (Jun 23, 2025, 11:47am)

M Donnan BSc FCA AMIMechE
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
2 Incoming resources				
Voluntary income				
Donations	350,233	14,763	364,996	340,777
Gift aid	18,468	-	18,468	-
Grants received	-	120,000	120,000	-
Other income				
Bank interest received	9,253	-	9,253	426
	<u>377,954</u>	<u>134,763</u>	<u>512,717</u>	<u>341,203</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
3 Charitable activities				
Salaries & wages	77,093	14,763	91,856	74,582
Staff travel	1,753	-	1,753	548
Food purchases	56,343	112,609	168,952	90,795
Foodbank Plus	13,110	-	13,110	39,591
Rent	42,524	-	42,524	47,772
Warehouse costs	6,613	-	6,613	9,837
Motor expenses	16,061	-	16,061	2,175
Payroll costs	540	-	540	-
Subscriptions	360	-	360	-
Sundry	395	-	395	900
Utilities	5,718	-	5,718	5,979
Office costs	5,763	-	5,763	4,764
Telephone and internet	2,857	-	2,857	2,137
Insurance	6,394	-	6,394	5,733
Professional fees	9,085	-	9,085	6,716
Bank charges	842	-	842	351
Distribution centres	23,700	-	23,700	22,700
Client advice and support	55,032	-	55,032	20,230
Donations	-	-	-	1,964
Staff training	-	-	-	905
	<u>324,183</u>	<u>127,372</u>	<u>451,555</u>	<u>337,679</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	967	-	967	929
In respect of other services	1,451	-	1,451	1,393
	<u>2,418</u>	<u>-</u>	<u>2,418</u>	<u>2,322</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	88,231	71,973
Employers' national insurance	7,020	5,178
Employment allowance	(6,526)	(5,178)
Pension contributions	3,131	2,609
	<u>91,856</u>	<u>74,582</u>
	<u><u>91,856</u></u>	<u><u>74,582</u></u>
Average number of full time equivalent employees	2024	2023
Management and administration	3.69	4.00
	<u>3.69</u>	<u>4.00</u>
	<u><u>3.69</u></u>	<u><u>4.00</u></u>

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants of £13,110 (2023: £39,591) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	2024	2023
	£	£
8 Debtors		
Other debtors	42,925	42,242
	<u>42,925</u>	<u>42,242</u>
	<u><u>42,925</u></u>	<u><u>42,242</u></u>

	2024	2023
	£	£
9 Creditors due within one year		
Other tax and social security	3,407	3,657
Deferred income	126,261	-
Sundry creditors and accruals	21,303	4,267
	<u>150,971</u>	<u>7,924</u>
	<u><u>150,971</u></u>	<u><u>7,924</u></u>

This is deferred income in respect of restricted funding for the period 1 September 2024 onwards from the Household Support fund, as distributed by the central Government and administered by Wirral Council and Trussel and is restricted for food purchase and the funding of a new post of Community Organiser respectively.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	Balance 1 September 2023 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2024 £
10 Unrestricted funds					
General fund	462,011	221,689	(311,284)	(150,406)	222,010
Designated reserves					
Trussel Trust	-	2,207	(2,207)	-	-
Foodbank Plus fund	-	154,058	(13,110)	150,406	291,354
	<u>462,011</u>	<u>377,954</u>	<u>(326,601)</u>	<u>-</u>	<u>513,364</u>

The Foodbank Plus project has been committed by the trustees up to 31 August 2026, and the balance on the fund represents that commitment.

During the year, Foodbank Plus supported 2,369 clients, and dealt with 4,873 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £532,082, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

	Balance 1 September 2023 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2024 £
11 Restricted funds					
Wirral Borough Council Household fund #1	-	20,000	(20,000)	-	-
Wirral Borough Council Household fund #2	-	100,000	(92,609)	-	7,391
Trussel Trust	-	14,763	(14,763)	-	-
	<u>-</u>	<u>134,763</u>	<u>(127,372)</u>	<u>-</u>	<u>7,391</u>

Wirral Borough Council

Is funding for the purchase of emergency food.

Trussel Trust

Is funding for the Community Organiser and Campaign Manager.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024

	2024		2023	
Income	£	£	£	£
Donations				
Unrestricted		350,233		340,777
Restricted		14,763		-
Gift aid		18,468		-
Grants received		120,000		-
Bank interest received		9,253		426
		512,717		341,203
Less Administration & Support Costs				
Salaries & wages	91,856		74,582	
Staff travel	1,753		548	
Food purchases	168,952		90,795	
Foodbank Plus	13,110		39,591	
Rent	42,524		47,772	
Warehouse costs	6,613		9,837	
Motor expenses	16,061		2,175	
Payroll costs	540		-	
Subscriptions	360		-	
Sundry	395		900	
Utilities	5,718		5,979	
Office costs	5,763		4,764	
Telephone and internet	2,857		2,137	
Insurance	6,394		5,733	
Professional fees	9,085		6,716	
Bank charges	842		351	
Distribution centres	23,700		22,700	
Accountancy fees	2,418		2,322	
Client advice and support	55,032		20,230	
Donations	-		1,964	
Staff training	-		905	
		453,973		340,001
Net surplus/(deficit) for the year				
		58,744		1,202

Accounts

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2023
CONTENTS

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 12
Detailed income and expenditure account	13

WIRRAL FOODBANK

YEAR ENDED 31 AUGUST 2023

INFORMATION

REGISTERED CHARITY NUMBER 1167967

TRUSTEES

P L Davies (Chair)	
S Rahman	(Appointed 1 September 2023)
D Sharples	
Ms S J Caines	
Ms L Cross	
M Cleave	
P C Franklin	
Dr S Chadwick	
M Donnan BSc FCA AMIMechE	
Mrs P J Walker	(Resigned 29 May 2023)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their report and financial statements for the year ended 31 August 2023.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus as a separate charity, which we support via donations.

During the year, the Charity supported 10,466 clients, including 5,657 children.

Financial Review

Results

At 31 August 2023, the Charity had total resources of £462,011, all of which are represented by net current assets. This position is strong, and has resulted from a surge in donations as a result of the pandemic and careful management of funds since.

The charity has made a surplus for the year of £1,202.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £462,011, 16.3 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy. Surplus funds are simply held in the Charity's current account.

Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co. offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

On behalf of the Trustees



M Donnan (Jun 27, 2024, 2:20pm)
M Donnan BSc FCA AMIMechE
Trustee
30 June 2024

Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' Responsibilities

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

The law 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 apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate 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. They 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 who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



M Donnan (Jun 27, 2024, 2:20pm)

M Donnan BSc FCA AMIMechE

Trustee

Unit 14 Wirral Business Centre

Birkenhead

CH41 1JW

30 June 2024

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2023

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2023 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 Commissioners.

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 the seeking of 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

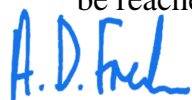
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

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



A D French FCA

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

30 June 2024

Hailwood & Co.

Chartered Accountants

Registered Auditors

WIRRAL FOODBANK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
From generated funds					
Voluntary income					
Donations	2	340,777	-	340,777	367,740
Other income	2	426	-	426	-
Total incoming resources		341,203	-	341,203	367,740
Resources expended					
Charitable activities	3	300,963	36,716	337,679	380,582
Governance costs	4	2,322	-	2,322	2,226
Total resources expended		303,285	36,716	340,001	382,808
Net movement in funds before transfers		37,918	(36,716)	1,202	(15,068)
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		37,918	(36,716)	1,202	(15,068)
Brought forward at 1 September		424,093	36,716	460,809	475,877
Carried forward at 31 August		462,011	-	462,011	460,808

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2023 or 31 August 2022 other than the surplus/deficit for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	8	42,242		94,304	
Cash at bank		427,693		373,490	
		<u>469,935</u>		<u>467,795</u>	
Creditors:					
Amounts falling due within one year	9	(7,924)		(6,986)	
		<u></u>		<u></u>	
Net current assets			462,011		460,808
			<u></u>		<u></u>
Total assets less current liabilities			462,011		460,808
			<u></u>		<u></u>
Funds					
Unrestricted					
General	10	462,011		424,093	
Designated	10	-		-	
Restricted	11	-		36,716	
		<u></u>		<u></u>	
Net assets			462,011		460,808
			<u></u>		<u></u>

The financial statements on pages 6 to 13 were approved by the Trustees on 30 June 2024 and signed on their behalf by:



M Donnan (Jun 27, 2024, 2:20pm)

M Donnan BSc FCA AMIMechE
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 Incoming resources				
Voluntary income				
Donations	340,777	-	340,777	367,740
Other income				
Bank interest received	426	-	426	-
	<u>341,203</u>	<u>-</u>	<u>341,203</u>	<u>367,740</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
3 Charitable activities				
Salaries & wages	74,582	-	74,582	58,507
Staff travel	548	-	548	307
Food purchases	54,079	36,716	90,795	20,756
Foodbank Plus	39,591	-	39,591	211,500
Rent	47,772	-	47,772	30,837
Warehouse costs	9,837	-	9,837	12,849
Motor expenses	2,175	-	2,175	12,569
Covid PPE costs	-	-	-	-
Postage, printing, stationery	-	-	-	881
Sundry	900	-	900	2,854
Utilities	5,979	-	5,979	983
Office costs	4,764	-	4,764	4,843
Telephone and internet	2,137	-	2,137	2,291
Insurance	5,733	-	5,733	2,787
Professional fees	6,716	-	6,716	1,633
Bank charges	351	-	351	285
Distribution centres	22,700	-	22,700	16,700
Client advice and support	20,230	-	20,230	-
Donations	1,964	-	1,964	-
Staff training	905	-	905	-
	<u>300,963</u>	<u>36,716</u>	<u>337,679</u>	<u>380,582</u>

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	929	-	929	890
In respect of other services	1,393	-	1,393	1,336
	<u>2,322</u>	<u>-</u>	<u>2,322</u>	<u>2,226</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	71,973	56,862
Employers' national insurance	5,178	3,267
Employment allowance	(5,178)	(3,267)
Pension contributions	2,609	1,644
	<u>74,582</u>	<u>58,507</u>
	<u><u>74,582</u></u>	<u><u>58,507</u></u>
 Average number of full time equivalent employees	 2023	 2022
Management and administration	4.00	1.40
Project workers	-	1.20
	<u>4.00</u>	<u>2.60</u>
	<u><u>4.00</u></u>	<u><u>2.60</u></u>

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants off £39,591 (2022: £211,500) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
8 Debtors		
Other debtors	42,242	94,304
	<u>42,242</u>	<u>94,304</u>

	2023	2022
	£	£
9 Creditors due within one year		
Other tax and social security	3,657	3,345
Sundry creditors and accruals	4,267	3,640
	<u>7,924</u>	<u>6,986</u>

	Balance				Balance
	1 September	Incoming	Outgoing	Fund	31 August
	2022	resources	resources	transfers	2023
	£	£	£	£	£
10 Unrestricted funds					
General fund	424,093	341,203	(303,285)	-	462,011
Designated reserves					
Post-COVID legacy fund	-	-	-	-	-
	<u>424,093</u>	<u>341,203</u>	<u>(303,285)</u>	<u>-</u>	<u>462,011</u>

The Covid Legacy fund was established to commission specific projects to support initiatives to address the underlying causes of food poverty. One of the key initiatives has been Foodbank Plus, a foodbank commissioned service delivered by Citizens Advice Wirral.

During the year, Foodbank Plus supported 3,052 clients, and dealt with 5,804 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £256,778, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

	Balance 1 September 2022 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2023 £
11 Restricted funds					
Wirral Borough Council	36,716	-	(36,716)	-	-
	<u>36,716</u>	<u>-</u>	<u>(36,716)</u>	<u>-</u>	<u>-</u>

Wirral Borough Council

Is funding for the purchase of emergency food.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022	
Income	£	£	£	£
Donations				
Unrestricted		340,777		357,740
Restricted		-		10,000
Bank interest received		426		-
		341,203		367,740
Less Administration & Support Costs				
Salaries & wages	74,582		58,507	
Staff travel	548		307	
Food purchases	90,795		20,756	
Foodbank Plus	39,591		211,500	
Rent	47,772		30,837	
Warehouse costs	9,837		12,849	
Motor expenses	2,175		12,569	
Covid PPE costs	-		-	
Postage, printing, stationery	-		881	
Sundry	900		2,854	
Utilities	5,979		983	
Office costs	4,764		4,843	
Telephone and internet	2,137		2,291	
Insurance	5,733		2,787	
Professional fees	6,716		1,633	
Bank charges	351		285	
Distribution centres	22,700		16,700	
Accountancy fees	2,322		2,226	
Client advice and support	20,230		-	
Donations	1,964		-	
Staff training	905		-	
		340,001		382,808
Net surplus/(deficit) for the year				
		1,202		(15,068)



Issuer

Hailwood & Co

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Accounts

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2022
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Statement of financial activities	6
Balance sheet	7
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Detailed income and expenditure account	13

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2022
INFORMATION

REGISTERED CHARITY NUMBER 1167967

TRUSTEES

P L Davies (Chair)
M Donnan BSc FCA AMIMechE
Dr S Chadwick
M Cleave
Mrs P J Walker
P C Franklin
Ms S J Caines (Appointed 1 September 2021)
Ms L Cross (Appointed 1 September 2021)
D Sharples (Appointed 1 September 2022)
Rev P McGovern (Resigned 18 October 2021)
Mrs R Mullarkey (Resigned 7 September 2021)
Mrs D Casewell (Resigned 1 September 2021)
Rev C Hart (Resigned 1 September 2021)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and financial statements for the year ended 31 August 2022.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus as a separate charity, which we support via donations.

During the year, the Charity supported 10,445 clients, including 3,558 children.

Financial Review

Results

At 31 August 2022, the Charity had total resources of £460,808, all of which are represented by net current assets. This position is strong, and has resulted from a surge in donations as a result of the pandemic and careful management of funds since.

The charity has made a deficit for the year of £15,068.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £424,093, 13.3 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy. Surplus funds are simply held in the Charity's current account.

Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co. offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

On behalf of the Trustees



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMechE
Trustee
28 June 2023

Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

WIRRAL FOODBANK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' Responsibilities

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

The law 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.

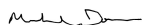
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate 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. They 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 who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMechE

Trustee

Unit 14 Wirral Business Centre

Birkenhead

CH41 1JW

28 June 2023

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2022 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 Commissioners.

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 the seeking of 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 a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

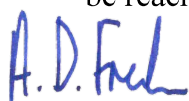
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

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



A D French FCA

392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

28 June 2023

Hailwood & Co.

Chartered Accountants

Registered Auditors

WIRRAL FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
From generated funds					
Voluntary income					
Donations	2	357,740	10,000	367,740	478,460
Total incoming resources		357,740	10,000	367,740	478,460
Resources expended					
Charitable activities	3	329,826	50,756	380,582	246,577
Governance costs	4	2,226	-	2,226	2,100
Total resources expended		332,052	50,756	382,808	248,677
Net movement in funds before transfers		25,688	(40,756)	(15,068)	229,783
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		25,688	(40,756)	(15,068)	229,783
Brought forward at 1 September		398,405	77,472	475,877	246,094
Carried forward at 31 August		424,093	36,716	460,808	475,877

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2022 or 31 August 2021 other than the surplus/deficit for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	£	2021 £	£
Current assets					
Debtors	8	94,304		17,716	
Cash at bank		373,490		462,164	
		<u>467,795</u>		<u>479,880</u>	
Creditors:					
Amounts falling due within one year	9	<u>(6,986)</u>		<u>(4,003)</u>	
Net current assets			460,808		475,877
Total assets less current liabilities			<u>460,808</u>		<u>475,877</u>
Funds					
Unrestricted					
General	10	424,093		251,785	
Designated	10	-		146,620	
Restricted	11	36,716		77,472	
Net assets			<u>460,808</u>		<u>475,877</u>

The financial statements on pages 6 to 12 were approved by the Trustees on 28 June 2023 and signed on their behalf by:



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMEchE
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2 Voluntary income				
Donations	357,740	10,000	367,740	478,460
	<u>357,740</u>	<u>10,000</u>	<u>367,740</u>	<u>478,460</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3 Charitable activities				
Salaries & wages	58,507	-	58,507	59,240
Staff travel	307	-	307	-
Food purchases	-	20,756	20,756	12,221
Foodbank Plus	181,500	30,000	211,500	107,714
Rent	30,837	-	30,837	19,703
Warehouse costs	12,849	-	12,849	13,555
Motor expenses	12,569	-	12,569	7,185
Covid PPE costs	-	-	-	2,956
Postage, printing, stationery	881	-	881	561
Sundry	2,854	-	2,854	659
Utilities	983	-	983	14,392
Office costs	4,843	-	4,843	1,272
Telephone and internet	2,291	-	2,291	1,740
Insurance	2,787	-	2,787	3,847
Professional fees	1,633	-	1,633	1,532
Bank charges	285	-	285	-
Distribution centres	16,700	-	16,700	-
	<u>329,826</u>	<u>50,756</u>	<u>380,582</u>	<u>246,577</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	890	-	890	850
In respect of other services	1,336	-	1,336	1,250
	<u>2,226</u>	<u>-</u>	<u>2,226</u>	<u>2,100</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	56,862	58,485
Employers' national insurance	3,267	3,103
Employment allowance	(3,267)	(3,103)
Pension contributions	1,644	755
	<u>58,507</u>	<u>59,240</u>
	<u><u>58,507</u></u>	<u><u>59,240</u></u>
Average number of full time equivalent employees	2022	2021
Management and administration	4.00	1.40
Project workers	-	1.20
	<u>4.00</u>	<u>2.60</u>
	<u><u>4.00</u></u>	<u><u>2.60</u></u>

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants off £211,500 (2021: £107,714) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
8 Debtors		
Other debtors	94,304	17,716
	<u>94,304</u>	<u>17,716</u>

	2022	2021
	£	£
9 Creditors due within one year		
Other tax and social security	3,346	726
Sundry creditors and accruals	3,640	3,277
	<u>6,986</u>	<u>4,003</u>

	Balance				Balance
	1 September	Incoming	Outgoing	Fund	31 August
	2021	resources	resources	transfers	2022
	£	£	£	£	£
10 Unrestricted funds					
General fund	251,785	322,860	(150,552)	-	424,093
Designated reserves					
Post-COVID legacy fund	146,620	34,880	(181,500)	-	-
	<u>398,405</u>	<u>357,740</u>	<u>(332,052)</u>	<u>-</u>	<u>424,093</u>

The Covid Legacy fund was established to commission specific projects to support initiatives to address the underlying causes of food poverty. One of the key initiatives has been Foodbank Plus, a foodbank commissioned service delivered by Citizens Advice Wirral.

During the year, Foodbank Plus supported 2,389 clients, and dealt with 5,850 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £134,725, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Balance 1 September 2021 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2022 £
11 Restricted funds					
John Moores	7,500	-	(7,500)	-	-
National Lottery	-	10,000	(10,000)	-	-
Trussel Trust	12,500	-	(12,500)	-	-
Wirral Borough Council	57,472	-	(20,756)	-	36,716
	<u>77,472</u>	<u>10,000</u>	<u>(50,756)</u>	<u>-</u>	<u>36,716</u>

John Moores, National Lottery and Trussel Trust

This funding all relates to the commissioning of Foodbank Plus from Citizens Advice Wirral. Foodbank Plus seeks to address the underlying reasons why people need emergency food. As Foodbank Plus is now established all restricted funds have been spent in respect of this.

Wirral Borough Council

Is funding for the purchase of emergency food.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

Income	2022		2021	
	£	£	£	£
Donations				
Unrestricted		357,740		388,726
Restricted		10,000		89,734
		367,740		478,460
 Less Administration & Support Costs				
Salaries & wages	58,507		59,240	
Staff travel	307		-	
Food purchases	20,756		12,221	
Foodbank Plus	211,500		107,714	
Rent	30,837		19,703	
Warehouse costs	12,849		13,555	
Motor expenses	12,569		7,185	
Covid PPE costs	-		2,956	
Postage, printing, stationery	881		561	
Sundry	2,854		659	
Utilities	983		14,392	
Office costs	4,843		1,272	
Telephone and internet	2,291		1,740	
Insurance	2,787		3,847	
Professional fees	1,633		1,532	
Bank charges	285		-	
Distribution centres	16,700		-	
Accountancy fees	2,226		2,100	
		382,808		248,677
 Net surplus/(deficit) for the year				
		(15,068)		229,783



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Accounts

Wirral Foodbank
Financial Statements
31 August 2021

Registered Charity Number: 1167967

HAILWOOD & CO
CHARTERED ACCOUNTANTS

Wirral Foodbank
Financial Statements
for the year ended 31 August 2021

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Statement of financial activities	6
Balance sheet	7
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Wirral Foodbank
Financial Statements
for the year ended 31 August 2021

Registered Charity Number: 1167967

Trustees

P L Davies (Chair)
M Donnan BSc FCA AMIMEchE
Dr S Chadwick
M Cleave
Mrs P J Walker
P C Franklin
Ms S J Caines (Appointed 1 September 2021)
Ms L Cross (Appointed 1 September 2021)
Rev P McGovern (Resigned 18 October 2021)
Mrs R Mullarkey (Resigned 7 September 2021)
Mrs D Casewell (Resigned 1 September 2021)
Rev C Hart (Resigned 1 September 2021)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

INDEPENDENT EXAMINERS

Hailwood & Co
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

Wirral Foodbank
REPORT OF THE TRUSTEES
for the year ended 31 August 2021

The Trustees present their report and financial statements for the year ended 31 August 2021.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

During the year, 17,264 food parcels were provided, of which over 6,000 were for children.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

Wirral Foodbank

REPORT OF THE TRUSTEES

for the year ended 31 August 2021

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus is a dedicated service, provided by Citizens Advice. This year this service was operated by a separate charity (Foodbank Plus), which we support via donations. During the year, Foodbank Plus supported 3,124 clients, and dealt with 7,419 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £72,999, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

Financial Review

Results

At 31 August 2021, the Charity had total resources of £475,877, all of which are represented by net current assets. This position is strong, and has resulted from the surge in donations since the beginning of the pandemic. A substantial surplus of £229,783 was returned in the year.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £251,785, 12.1 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy. Surplus funds are simply held in the Charity's current account.

Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

On behalf of the Trustees



M Donnan BSc FCA AMIMEchE
Trustee
29 June 2022

Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

Wirral Foodbank**STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 August 2021**

We are required under charity law 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 surplus or deficit of the Charity for that year.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgements and estimates;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

Independent Examiner's Report to the Trustees of Wirral Foodbank

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (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 Commissioners. 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 the seeking of 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 in the statement below.

Independent examiners' statement

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 in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

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.



A D French FCA
Hailwood & Co
Chartered Accountants
Registered Auditors

29 June 2022
392-394 Hoylake Road, Moreton, Wirral, CH46 6DF

Wirral Foodbank
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
From generated funds					
Voluntary income					
Donations	2	388,726	89,734	478,460	288,813
From charitable activities					
Grants receivable		-	-	-	1,861
Total incoming resources		388,726	89,734	478,460	290,674
Resources expended					
Charitable activities	3	226,815	19,762	246,577	131,635
Governance costs	4	2,100	-	2,100	960
Total resources expended		228,915	19,762	248,677	132,595
Net movement in funds before transfers		159,811	69,972	229,783	158,079
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		159,811	69,972	229,783	158,079
Brought forward at 1 September 2020		238,594	7,500	246,094	88,015
Carried forward at 31 August 2021		398,405	77,472	475,877	246,094

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2021 or 31 August 2020 other than the surplus/deficit for those years.

Wirral Foodbank
BALANCE SHEET
As At 31 August 2021

	Note	2021	2020
		£	£
Current assets			
Debtors	8	17,716	13,114
Cash at bank		462,164	234,407
		<u>479,880</u>	<u>247,521</u>
Creditors:			
Amounts falling due within one year	9	(4,003)	(1,427)
		<u></u>	<u></u>
Net current assets		475,877	246,094
		<u></u>	<u></u>
Total assets less current liabilities		<u>475,877</u>	<u>246,094</u>
		<u></u>	<u></u>
Funds			
Unrestricted			
General	10	251,785	141,248
Designated	10	146,620	97,346
Restricted	11	77,472	7,500
		<u></u>	<u></u>
Net assets		<u>475,877</u>	<u>246,094</u>
		<u></u>	<u></u>

The financial statements on pages 6 to 12 were approved by the Trustees on 29 June 2022 and signed on their behalf by:



M Donnan BSc FCA AMIMechE
Trustee

Wirral Foodbank
NOTES ON FINANCIAL STATEMENTS
for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
2 Voluntary income				
Donations	388,726	89,734	478,460	12,500
	<u>388,726</u>	<u>89,734</u>	<u>478,460</u>	<u>12,500</u>

Wirral Foodbank

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 August 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
3 Charitable activities				
Salaries & wages	59,240	-	59,240	43,990
Staff travel	-	-	-	208
Food purchases	2,459	9,762	12,221	16,159
Foodbank Plus	97,714	10,000	107,714	34,599
Rent	19,703	-	19,703	10,021
Warehouse costs	13,555	-	13,555	4,238
Motor expenses	7,185	-	7,185	4,269
Covid PPE costs	2,956	-	2,956	4,182
Postage, printing, stationery	561	-	561	1,367
Sundry	659	-	659	401
Utilities	14,392	-	14,392	3,716
Office costs	1,272	-	1,272	1,902
Telephone and internet	1,740	-	1,740	1,632
Insurance	3,847	-	3,847	4,321
Professional fees	1,532	-	1,532	630
	<u>226,815</u>	<u>19,762</u>	<u>246,577</u>	<u>131,635</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	850	-	850	960
In respect of other services	1,250	-	1,250	-
	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>960</u>

Wirral Foodbank
NOTES ON FINANCIAL STATEMENTS
for the year ended 31 August 2021

	2021	2020
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	58,485	43,658
Employers' national insurance	3,103	1,340
Employment allowance	(3,103)	(1,340)
Pension contributions	755	332
	59,240	43,990
 Average number of full time equivalent employees	 2021	 2020
Management and administration	1.40	1.10
Project workers	1.20	1.00
	2.60	2.10

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants of £107,714 (2020: £Nil) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

for the year ended 31 August 2021

	2021	2020
	£	£
9 Creditors due within one year		
Other tax and social security	726	-
Sundry creditors and accruals	3,277	1,427
	<u>4,003</u>	<u>1,427</u>

	Balance 1 September 2020 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2021 £
10 Unrestricted funds					
General fund	141,248	288,726	(178,189)	-	251,785
Designated reserves					
Post-COVID legacy fund	97,346	100,000	(50,726)	-	146,620
	<u>238,594</u>	<u>388,726</u>	<u>(228,915)</u>	<u>-</u>	<u>398,405</u>

Wirral Foodbank

NOTES ON FINANCIAL STATEMENTS

for the year ended 31 August 2021

	Balance 1 September 2020 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2021 £
11 Restricted funds					
John Moores	7,500	-	-	-	7,500
National Lottery	-	10,000	(10,000)	-	-
Trussel Trust	-	12,500	-	-	12,500
Wirral Borough Council	-	67,234	(9,762)	-	57,472
	<u>7,500</u>	<u>89,734</u>	<u>(19,762)</u>	<u>-</u>	<u>77,472</u>

John Moores, National Lottery and Trussel Trust

This funding all relates to the commissioning of Foodbank Plus from Citizens Advice Wirral. Foodbank Plus seeks to address the underlying reasons why people need emergency food.

Wirral Borough Council

Is funding for the purchase of emergency food.

Accounts

REGISTERED CHARITY NUMBER: 1167967

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 AUGUST 2020
FOR
WIRRAL FOODBANK**

**A.D. French F.C.A
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF**

WIRRAL FOODBANK

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1167967

Principal address

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

Trustees

M Donnan BSc FCA AMIMechE	
P L Davies	
Mrs D Casewell	
Rev C Hart	
Dr S Chadwick	
Mrs R Mullarkey	
M Cleave	- appointed 20.06.20
Mrs P J Walker	- appointed 11.03.20
P C Franklin	- appointed 11.03.20
Rev P McGovern	- appointed 01.09.19

Independent examiner

Daniel A French
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by the trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

WIRRAL FOODBANK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public benefit

The charities trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following the transfer of the operations of Wirral Foodbank on 1 April 2017, the charity operated 15 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many referral agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

FINANCIAL REVIEW

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable the charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

Investment policy and objectives

The charity does not have an investment policy.

The financial results for the year are shown in the financial statements.

WIRRAL FOODBANK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES RESPONSIBILITY STATEMENT

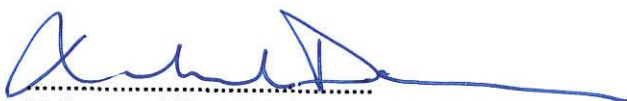
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

Approved by order of the board of trustees on 25th June 2021 and signed on its behalf by:



M Donnan BSc FCA AMIMechE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WIRRAL FOODBANK**

I report on the accounts for the year ended 31 August 2020, which are set out on pages five to ten.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

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

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

ADLL

A.D. French F.C.A
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

Date: *25/6/21*

WIRRAL FOODBANK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	Not es	Unrestricted funds £	Restricted funds £	31/8/20 Total funds £	31/8/19 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		278,174	12,500	290,674	117,573
RESOURCES EXPENDED					
Charitable activities					
Operating Costs		<u>127,595</u>	<u>5,000</u>	<u>132,595</u>	<u>102,903</u>
NET INCOMING RESOURCES		150,579	7,500	158,079	14,670
RECONCILIATION OF FUNDS					
Total funds brought forward		88,015	-	88,015	73,345
TOTAL FUNDS CARRIED FORWARD		<u>238,594</u>	<u>7,500</u>	<u>246,094</u>	<u>88,015</u>

The notes form part of these financial statements

WIRRAL FOODBANK

**BALANCE SHEET
AT 31 AUGUST 2020**

	Not es	Unrestricted funds £	Restricted funds £	31/8/20 Total funds £	31/8/19 Total funds £
CURRENT ASSETS					
Debtors	3	13,114	-	13,114	-
Cash at bank		<u>226,907</u>	<u>7,500</u>	<u>234,407</u>	<u>88,015</u>
		240,021	7,500	247,521	88,015
CREDITORS					
Amounts falling due within one year	4	(1,427)	-	(1,427)	-
NET CURRENT ASSETS		<u>238,594</u>	<u>7,500</u>	<u>246,094</u>	<u>88,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>238,594</u>	<u>7,500</u>	<u>246,094</u>	<u>88,015</u>
NET ASSETS		<u>238,594</u>	<u>7,500</u>	<u>246,094</u>	<u>88,015</u>
FUNDS	5				
Unrestricted funds				238,594	88,015
Restricted funds				<u>7,500</u>	-
TOTAL FUNDS				<u>246,094</u>	<u>88,015</u>

The financial statements were approved by the Board of Trustees on 25th June 2021 and were signed on its behalf by:


M Donnan BSc FCA AMIMEchE-Trustee

The notes form part of these financial statements

WIRRAL FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/8/19
	£	£
Other debtors	<u>13,114</u>	<u>-</u>

WIRRAL FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20 £	31/8/19 £
Other creditors	<u>1,427</u>	<u>-</u>

5. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	58,042	83,206	141,248
Designated Fund	<u>29,973</u>	<u>67,373</u>	<u>97,346</u>
	88,015	150,579	238,594
Restricted funds			
John Moores	-	7,500	7,500
	<u>-</u>	<u>7,500</u>	<u>7,500</u>
TOTAL FUNDS	<u>88,015</u>	<u>158,079</u>	<u>246,094</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,203	(92,997)	83,206
Designated Fund	<u>101,971</u>	<u>(34,598)</u>	<u>67,373</u>
	278,174	(127,595)	150,579
Restricted funds			
John Moores	7,500	-	7,500
Martin lewis	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	12,500	(5,000)	7,500
TOTAL FUNDS	<u>290,674</u>	<u>(132,595)</u>	<u>158,079</u>

WIRRAL FOODBANK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted Funds			
General fund	60,523	(2,481)	58,042
Designated Fund	<u>7,822</u>	<u>22,151</u>	<u>29,973</u>
	68,345	19,670	88,015
Restricted Funds			
Magenta	5,000	(5,000)	-
	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
TOTAL FUNDS	<u>73,345</u>	<u>14,670</u>	<u>88,015</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,573	(77,054)	(2,481)
Designated Fund	<u>35,500</u>	<u>(13,349)</u>	<u>22,151</u>
	110,073	(90,403)	19,670
Restricted funds			
John Moores	7,500	(7,500)	-
Magenta	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
	7,500	(12,500)	(5,000)
TOTAL FUNDS	<u>117,573</u>	<u>(102,903)</u>	<u>14,670</u>

WIRRAL FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	60,523	80,725	141,248
Designated Fund	7,822	89,524	97,346
Restricted funds			
John Moores	-	7,500	7,500
Magenta	5,000	(5,000)	-
TOTAL FUNDS	<u>73,345</u>	<u>172,749</u>	<u>246,094</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,776	(170,051)	80,725
Designated Fund	137,471	(47,947)	89,524
	<u>388,247</u>	<u>(217,998)</u>	<u>170,249</u>
Restricted funds			
John Moores	15,000	(7,500)	7,500
Martin lewis	5,000	(5,000)	-
Magenta	-	(5,000)	(5,000)
	<u>20,000</u>	<u>(17,500)</u>	<u>2,500</u>
TOTAL FUNDS	<u>408,247</u>	<u>(235,498)</u>	<u>172,749</u>

6. POST- COVID LEGACY FUND

During the year the COVID-19 pandemic led to an unprecedented increase in financial support. The Trustees decided to designate £90,000 of the donations received in the year as a Post- Covid Legacy Fund to deal with anticipated future costs as a result of the legacy of the pandemic.

WIRRAL FOODBANK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	31/8/20 £	31/8/19 £
INCOMING RESOURCES		
Voluntary income		
Donations	275,699	117,573
Gift aid	13,114	-
CV JRS income	<u>1,861</u>	<u>-</u>
	<u>290,674</u>	<u>117,573</u>
Total incoming resources	290,674	117,573
 RESOURCES EXPENDED		
Charitable activities		
Operating costs	<u>132,595</u>	<u>102,903</u>
Total resources expended	132,595	102,903
	<u> </u>	<u> </u>
Net income	<u>158,079</u>	<u>14,670</u>

This page does not form part of the statutory financial statements
