

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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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.