

REGISTERED CHARITY NUMBER: 1172470

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
ROCHDALE FOODBANK**

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE FOODBANK

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES

J M Coupe (resigned 30.9.20)
Mrs W Fell
Mrs M Evenson (resigned 4.1.21)
S Field
Mrs J Thompson
I M Sandiford (resigned 24.2.21)
Ms K Ansley
Rev R Battershell
N Williams
L Jenkinson (appointed 25.1.21)

REGISTERED OFFICE

8 South Parade
Rochdale
Lancashire
OL16 1LR

REGISTERED COMPANY NUMBER (England and Wales)

REGISTERED CHARITY NUMBER 1172470

INDEPENDENT EXAMINER

Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE FOODBANK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principle objective as set out in its constitution is to relieve persons in England and Wales, and specifically in Rochdale, who are in conditions of need or distress in such ways as the trustees from time to time think fit. Currently the trustees consider that this is currently best served by providing food and other daily essentials

Public benefit

The trustees confirm that they have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning future activities. In particular the trustees have considered how planned activities will contribute to the aims and objectives they have set.

ROCHDALE FOODBANK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Rochdale Foodbank is part of the network of Trussell Trust Foodbanks. It is an independent charity but works to the guidelines given by Trussell Trust.

We have safeguarding policies in place and conduct all appropriate risk assessments for our volunteers and clients in line with current Health and Safety regulations.

Rochdale Foodbank, founded in July 2012, was initially an unincorporated organisation, registered charity number 1153975. On 1st July 2017, the Foodbank became a Charitable Incorporated Organisation (CIO), registered charity number 1172470 and uses the Charity Commission's foundation model constitution for CIOs. The only voting members are the Foodbank's Trustees who give their time freely and receive no remuneration for their work.

The Foodbank has continued operating from 8 South Parade with our satellite centre operating from the church in Smallbridge on a Saturday morning. We have also made extensive use of our warehouse space in the Wheatshaf Centre; accommodating both the wealth of donations in the first lockdown and following months of the pandemic as well as the usual large volume of food donations over Harvest and the Christmas period.

The demand for our daily Foodbank service continued to increase over much of the year although with no clear pattern from week to week. Over the past year we have supplied 4353 clients with parcels of food. Through these we have supported 8584 adults and children with much needed food and personal products. This amounted to around 48 tonnes of food given directly to our clients and around 5.75 tonnes donated to other voluntary food providers in the borough; more than one tonne of food donated on average each week.

Throughout the year, we have been subject to the severe restrictions arising from the pandemic, including an initial lockdown which reduced our active volunteer numbers from almost one hundred to one. For that period we operated with the direct support of a small team from Rochdale Council, sustaining a streamlined but effective service to our clients. Our volunteers started to return in small numbers from August 2020 onwards. With this backdrop, we moved to appoint a Coordinator in July, seconded part time from her continued employment with Rochdale MBC. At the end of the year, after two more lockdowns and continuing significant restrictions, we are operating successfully with small teams of volunteers guided by our Coordinator, and are considering engaging a warehouse manager on a daily part-time basis. We very much value the support we have received from the Council in various respects throughout this period.

Over the year we have lost key personnel from our ranks; three experienced Trustees have retired from their roles, alongside three key volunteers with significant responsibilities. Not surprisingly, this has been the time when a considerable number of volunteers have chosen to retire from their role. There have been challenges to replace them in the current climate. In addition we are facing up to the challenge of securing new premises for our warehouse and potentially new premises for the Foodbank. Equally we face the challenge of replacing our Treasurer who will resign from her role after the submission of these accounts. We may need to consider other means of resolving that challenge as our efforts to recruit from within our body of volunteers have not been successful. We also have to finalise the formal Agreement with the Council for the secondment of our Coordinator. Operationally and day by day there are no issues but this remains a concern for us strategically.

The demand for our Debt Advice Service has been much reduced during the pandemic. The service has been 'mothballed' throughout the year; referrals were not made by our agencies and our remaining clients were served remotely. There remains a need for this service and we are exploring ways with the support of other agencies to offer a similar service, at the earliest opportunity in the coming year. We advise clients of the range of other services they might need to access through an up-to-date signposting sheet, provided with every food parcel. We continue to be supervised by Community Money Advice and are compliant with, authorised and regulated by the FCA.

In conclusion, despite the many challenges, some unique, over the year, we have been able to sustain our Foodbank service every weekday and Saturday throughout the period. We remain very grateful to the people of the Borough who continue to donate food and money, without them we would be unable to continue.

We are conscious of the strategic challenges that we face and are confident that we can find solutions. These challenges are not issues that impact directly on the day-to-day delivery of food to our clients, which continues to provide the core service in a sympathetic, friendly and effective way.

FINANCIAL REVIEW

Investment policy and objectives

The trustees have considered the most appropriate policy for investing funds and consider that a bank deposit account serve the needs of the charity.

ROCHDALE FOODBANK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

It is the intention of the trustees to achieve a balance of free reserves equivalent to at least 6 months costs.

As at 31st March 2021 the charity had total reserves of £145,456 of which £8,046 is restricted, leaving unrestricted reserves of £137,410 of which £133,543 are free reserves. The amount of free reserves is higher than 6 months costs so adequate for the charity.

Going concern

There are no material uncertainties of the charity continuing as a going concern. The charity reserves are maintained currently at a very healthy level and the trustees are confident of the future operation, and in the objectives of the Foodbank. The Covid-19 pandemic has had a positive impact on the donations. We were hopeful that the local community, through individuals, institutions and commercial organisations, would support the charity as the need to access the service grew in that climate. That hope has been realised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a Charitable Incorporated Organisation whose only voting members are its charity trustees ('Foundation' model constitution).

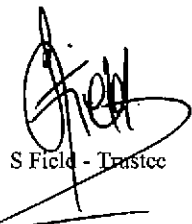
The Charities Act 2011 creates the basic legal framework for the CIO. This framework is completed by regulations:

- the Charitable Incorporated Organisations (General) Regulations 2012 ('General Regulations'); and
- the Charitable Incorporated Organisations (Insolvency and Dissolution) Regulations 2012 ('Dissolution Regulations').

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.

Approved by order of the board of trustees on 13 September 2021 and signed on its behalf by:


S Field - Trustee 13th Sept 21

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

Independent examiner's report to the trustees of Rochdale Foodbank

I report to the charity trustees on my examination of the accounts of Rochdale Foodbank (the CIO) for the year ended 31 March 2021.

Responsibilities and basis of report

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

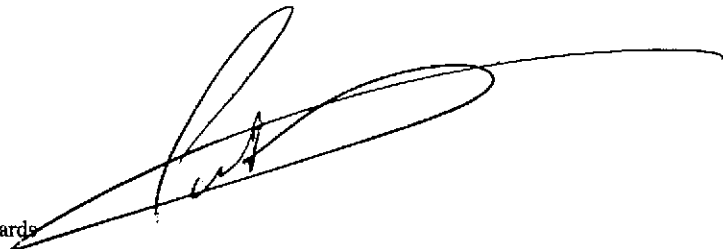
I report in respect of the examination of the CIO's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in no material respect:

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

I confirm that no other matters to which your attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Richards
FCA, DChA
Wyatt, Morris, Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

13 September 2021

ROCHDALE FOODBANK

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

					2021	2020
	Notes	Unrestricted fund £	Restricted funds £	Food and Other Donated Goods £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	230,917	1,250	-	232,167	147,112
Charitable activities	4					
Grants for Foodbank		9,000	13,582	-	22,582	12,835
Investment income	3	42	-	-	42	30
Total		239,959	14,832	-	254,791	159,977
 EXPENDITURE ON						
Charitable activities	5					
Foodbank		129,206	8,718	-	137,924	158,947
NET INCOME		110,753	6,114	-	116,867	1,030
Transfers between funds	14	(30)	30	-	-	-
Net movement in funds		110,723	6,144	-	116,867	1,030
RECONCILIATION OF FUNDS						
Total funds brought forward		26,687	1,902	-	28,589	27,559
TOTAL FUNDS CARRIED FORWARD		137,410	8,046	-	145,456	28,589

The notes form part of these financial statements

ROCHDALE FOODBANK

BALANCE SHEET 31 MARCH 2021

					2021	2020
	Notes	Unrestricted fund £	Restricted funds £	Food and Other Donated Goods £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	10	3,867	750	-	4,617	218
CURRENT ASSETS						
Debtors	11	7,897	-	-	7,897	1,354
Cash at bank and in hand		<u>127,883</u>	<u>7,296</u>	-	<u>135,179</u>	<u>28,577</u>
		135,780	7,296	-	143,076	29,931
CREDITORS						
Amounts falling due within one year	12	(2,237)	-	-	(2,237)	(1,560)
NET CURRENT ASSETS		<u>133,543</u>	<u>7,296</u>	-	<u>140,839</u>	<u>28,371</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>137,410</u>	<u>8,046</u>	-	<u>145,456</u>	<u>28,589</u>
NET ASSETS		<u>137,410</u>	<u>8,046</u>	-	<u>145,456</u>	<u>28,589</u>
FUNDS	14					
Unrestricted funds					137,410	26,687
Restricted funds					<u>8,046</u>	<u>1,902</u>
TOTAL FUNDS					<u>145,456</u>	<u>28,589</u>

The CIO is entitled to exemption from audit under the Charities Act 2011 for the year ended 31 March 2021.

The members have not required the CIO to obtain an audit of its financial statements for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for


- ensuring that the CIO keeps accounting records that comply with the Charities Act 2011 and
- preparing financial statements which give a true and fair view of the state of affairs of the CIO as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the CIO.

The notes form part of these financial statements

ROCHDALE FOODBANK

**BALANCE SHEET - continued
31 MARCH 2021**

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2021 and were signed on its behalf by:


S Field - Trustee

13th Sept 21

The notes form part of these financial statements

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- Straight line over 4 years and Straight line over length of lease
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

Taxation

The charity is exempt from corporation 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.

Donated food items

In accordance with the Charities SORP, donated goods should be recognised upon receipt and included at Net Realisable Value. As the food donated has no Net Realisable Value as it will be donated to those in need, the donations are valued at the Trussell Trust £/kg value on donations made, this value is included in the appropriate note. At the year end the food held in stock has no residual value so is not included.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	127,611	26,750
Supermarket top ups	1,092	4,923
Donated food items	94,154	115,439
Donation in kind	9,310	-
	<u>232,167</u>	<u>147,112</u>

During the year, the donated food items were included as 53,802Kg of food at the Trussell Trust value of £1.75/Kg, totalling £94,154.

Rochdale Borough Council (RBC) seconded an employee to assist the Foodbank as a Co-ordinator during the year. The value of the work by the Co-ordinator was estimated at £9,310. There has been a delay in agreeing the contract with RBC so Rochdale Foodbank are not due to pay for the Co-ordinator until the contract is signed, and consequently accept the services to date as a donation in kind.

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank account interest	<u>42</u>	<u>30</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	<u>22,582</u>	<u>12,835</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
RMBC Rent contribution	9,000	9,000
Action Together	-	500
Asda Grant - Lighting	-	1,213
Asda Grant - Debt advisory service	-	2,122
Forever Manchester Support	10,000	-
Trussell Trust - PPE	1,414	-
Co Operative Grant - Debt advice service	<u>2,168</u>	<u>-</u>
	<u>22,582</u>	<u>12,835</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs £	Totals £
Foodbank	<u>136,334</u>	<u>1,590</u>	<u>137,924</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Rent, insurance, phone and electric	19,618	19,799
Motor expenses	1,205	-
Admin / sundries	353	2,450
Food shortages	3,470	5,443
Repairs to 8 South Parade	1,658	3,791
Trussell Trust	360	360
Costs of debt advice centre	1,095	1,505
Consumables	1,355	2,422
Donated food items	94,154	115,439
Donated items to pantries	2,000	-
Foodbank co-ordinator costs	9,310	-
Depreciation	<u>1,756</u>	<u>6,178</u>
	<u>136,334</u>	<u>157,387</u>

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>1,756</u>	<u>6,178</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Expenses reimbursed to trustees totalled £1,519. These expenses were office and administrative expenses and a deposit on a capital item, the number of trustees reimbursed were 3.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Food and Other Donated Goods £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	31,673	-	115,439	147,112
Charitable activities				
Grants for Foodbank	9,158	3,677	-	12,835
Investment income	<u>30</u>	<u>-</u>	<u>-</u>	<u>30</u>
Total	40,861	3,677	115,439	159,977
EXPENDITURE ON				
Charitable activities				
Foodbank	41,686	1,822	115,439	158,947
NET INCOME/(EXPENDITURE)	(825)	1,855	-	1,030
Transfers between funds	<u>(47)</u>	<u>47</u>	<u>-</u>	<u>-</u>
Net movement in funds	(872)	1,902	-	1,030
RECONCILIATION OF FUNDS				
Total funds brought forward	27,559	-	-	27,559
TOTAL FUNDS CARRIED FORWARD	<u>26,687</u>	<u>1,902</u>	<u>-</u>	<u>28,589</u>

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2020	17,386	-	457	17,843
Additions	-	6,155	-	6,155
At 31 March 2021	17,386	6,155	457	23,998
DEPRECIATION				
At 1 April 2020	17,168	-	457	17,625
Charge for year	217	1,539	-	1,756
At 31 March 2021	17,385	1,539	457	19,381
NET BOOK VALUE				
At 31 March 2021	1	4,616	-	4,617
At 31 March 2020	218	-	-	218

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	7,897	1,354

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	2,237	1,560

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	5,760	5,760

The lease payments relate to the property where the lease, from 1 April 2019 is on a rolling 6 month contract.

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	26,687	110,753	(30)	137,410
Restricted funds				
Debt advice service - Asda	1,902	(1,095)	-	807
Motor Expenses	-	(30)	30	-
Forever Manchester Support	-	4,148	-	4,148
Trussell Trust - PPE	-	923	-	923
Debt Advice - Co operative	-	2,168	-	2,168
	<u>1,902</u>	<u>6,114</u>	<u>30</u>	<u>8,046</u>
TOTAL FUNDS	<u>28,589</u>	<u>116,867</u>	<u>-</u>	<u>145,456</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,959	(129,206)	110,753
Restricted funds			
Debt advice service - Asda	-	(1,095)	(1,095)
Motor Expenses	1,250	(1,280)	(30)
Forever Manchester Support	10,000	(5,852)	4,148
Trussell Trust - PPE	1,414	(491)	923
Debt Advice - Co operative	2,168	-	2,168
	<u>14,832</u>	<u>(8,718)</u>	<u>6,114</u>
TOTAL FUNDS	<u>254,791</u>	<u>(137,924)</u>	<u>116,867</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	27,559	(825)	(47)	26,687
Restricted funds				
Debt advice service - Asda	-	1,902	-	1,902
Action Together	-	(47)	47	-
	<u>-</u>	<u>1,855</u>	<u>47</u>	<u>1,902</u>
TOTAL FUNDS	<u>27,559</u>	<u>1,030</u>	<u>-</u>	<u>28,589</u>

ROCHDALE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,861	(41,686)	(825)
Restricted funds			
Debt advice service - Asda	2,122	(220)	1,902
Asda grant (Lighting)	1,055	(1,055)	-
Action Together	500	(547)	(47)
Food and Other Donated Goods	<u>115,439</u>	<u>(115,439)</u>	<u>-</u>
	<u>119,116</u>	<u>(117,261)</u>	<u>1,855</u>
TOTAL FUNDS	<u><u>159,977</u></u>	<u><u>(158,947)</u></u>	<u><u>1,030</u></u>

Debt advice service

The grant of £2,121 was received from the Trussell trust via the Asda grant scheme. This grant was to fund the debt advice centre costs from 1st January 2020.

The grant of £2,168 was received from the Co Operative grant scheme to support the debt advice centre from 1st January 2021, to date nothing has been spent.

Motor Vehicle

£1,250 was received in the year to support the running costs and sign writing of the new van, this was fully allocated in the year.

Forever Manchester Support

£10,000 was received in the year to support the Community in regards to extra support re: covid-19 and restarting activities.

Trussel Trust - PPE

£1,414 was received to fund the purchase of PPE to protect everyone at the Foodbank in line with Covid-19 guidelines.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.