

**WYTHENSHAW FOOD BANK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 3 APRIL 2021**



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# WYTHENSHAW FOOD BANK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

P Moran  
J Naraynsingh  
S Halpern  
T Rawlins  
M Edge  
A Petrou  
V McDowell

**Charity number**

1165044

**Principal address**

The Enterprise Centre  
34 Benchill Road  
M22 8LF

**Independent examiner**

Topping Partnership (Accountants) Limited  
Incom House  
Waterside  
Trafford Park  
Manchester  
M17 1WD

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# WYTHENSHAWE FOOD BANK

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

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# WYTHENSHAWE FOOD BANK

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 3 APRIL 2021***

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The Trustees present their annual report and financial statements for the year ended 3 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

In shaping the Charity's objectives, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. Wythenshawe Foodbank was established in January 2016 to create a co-ordinated approach to food crisis in Wythenshawe by bringing together a number of existing foodbanks who were supporting people in need. The main purpose of WFB is to provide food and other essential items to people experiencing food crisis and extreme poverty in Wythenshawe, Manchester through an organisation of foodbanks supported by trained volunteers.

The organisation aims to help people experiencing poverty and financial hardship, primarily by the provision of emergency food, but also by working with other agencies who provide additional support, for example fuel poverty, support with benefit claims, housing, and other services to meet need.

Wythenshawe Foodbank works by having a central warehouse where donations are collected and distributed out to community hubs and uses the Trussell Trust model.

The prevention or relief from poverty in Wythenshawe, Greater Manchester, through the provision of information, advice, guidance and food and basic essential items to individuals in need and other charities and organisations working to prevent or relieve poverty.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have the following focus' for the next accounting period;

- Develop vision for the future
- Recruit Trustee's with the relevant knowledge and experience to move the charity forward
- Reaching sustainable funding to meet future needs
- Deliver against 'Quality Assurance Action Plan' from Trussell Trust
- Build a food eco-system in Wythenshawe to help move people out of a food crisis

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# WYTHENSHAWE FOOD BANK

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 3 APRIL 2021**

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### **Achievements and performance**

- Developed relationships with donors, schools, local businesses and other stakeholders in the community to collect donations of food, money and other in-kind support. This led to the collection of over 20 tons of food
- Worked with 30 Foodbank volunteers to distribute food, and sign post people to other types of support (housing/benefits)
- Kept accurate records of food donated and purchased by the foodbank, as well as food distributed to families by those Foodbank centers'
- Operated a central storage facility to collect and store food that is accessed by the foodbank network as required
- Due to high demand, a new food bank was opened within year in Northenden
- Provided more than 40,000 meals to the community, feeding roughly 2,500 people throughout this accounting period
- Set up a payroll giving scheme with Wythenshawe Community Housing Group, generating £150 per month of donations

### **Financial review**

The charity had reserves of £91,204 at the period end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The Trustees recognise the importance of having a reserves policy. The reserves policy is an area of focus for Trustees.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation registered with the UK Charities Commission on 5 January 2016. The charity number is 1165044. It is governed by these rules and the constitution dated 9 September 2017.

The principal place of business is Wythenshawe Community Housing Group, Wythenshawe, Manchester, M22 9TA

The Trustees who served during the year and up to the date of signature of the financial statements were:

P Moran  
J Naraynsingh  
S Halpern  
T Rawlins  
M Edge  
A Petrou  
V McDowell

None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# WYTHENSHAW FOOD BANK

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 3 APRIL 2021*

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### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
- and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

A Petrou

**Trustee**

11 April 2022

# WYTHENSHAW FOOD BANK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WYTHENSHAW FOOD BANK

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I report to the Trustees on my examination of the financial statements of Wythenshawe Food Bank (the Charity) for the year ended 3 April 2021.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Topping Partnership (Accountants) Limited**

##### **Daniel Bowles FCCA Independent Examiner**

Incom House  
Waterside  
Trafford Park  
Manchester  
M17 1WD

Dated: .....

# WYTHENSHAW FOOD BANK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 3 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	75,369	-	75,369	14,600	25,124
<b>Expenditure on:</b>						
Charitable activities	4	15,958	-	15,958	7,600	25,670
<b>Net incoming/(outgoing) resources before transfers</b>		59,411	-	59,411	7,000	(546)
Gross transfers between funds		24,600	(24,600)	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		84,011	(24,600)	59,411	7,000	(546)
Fund balances at 4 April 2020		7,193	24,600	31,793	17,600	32,339
<b>Fund balances at 3 April 2021</b>		91,204	-	91,204	24,600	31,793

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# WYTHENSHAW FOOD BANK

## BALANCE SHEET

AS AT 3 APRIL 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	7	37		-	
Cash at bank and in hand		91,827		32,453	
		<u>91,864</u>		<u>32,453</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	(660)		(660)	
Net current assets			91,204		31,793
			<u>91,204</u>		<u>31,793</u>
<b>Income funds</b>					
Restricted funds			-		24,600
Unrestricted funds			91,204		7,193
			<u>91,204</u>		<u>31,793</u>
			<u>91,204</u>		<u>31,793</u>

The financial statements were approved by the Trustees on 11 April 2022

A Petrou  
Trustee

# WYTHENSHAW FOOD BANK

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 3 APRIL 2021**

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### **1 Accounting policies**

#### **Charity information**

Wythenshawe Food Bank is a Charitable Incorporate Organisation registered with The Charities Commission on 5 January 2016. It is governed by these rules and its constitution dated 9 September 2017.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# WYTHENSHAW FOOD BANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 3 APRIL 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes all the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity appointed to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# WYTHENSHAW FOOD BANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 3 APRIL 2021

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2021</b>	2020	2020	2020
	<b>£</b>	£	£	£
Donations and gifts	75,369	10,524	14,600	25,124

# WYTHENSHAW FOOD BANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 3 APRIL 2021

### 4 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	-	8,716
Premises	11,353	3,895
Food	3,275	4,819
Professional Fees	663	660
Bank Charges	100	78
Stationery	-	168
Repairs	392	305
Travel	175	100
Computer	-	360
Training	-	69
NIF Redistribution	-	6,500
	<u>15,958</u>	<u>25,670</u>
	<u>15,958</u>	<u>25,670</u>
<b>Analysis by fund</b>		
Unrestricted funds	15,958	18,070
Restricted funds	-	7,600
	<u>15,958</u>	<u>25,670</u>

### 5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	-	1
	<u>-</u>	<u>1</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	-	8,716
	<u>-</u>	<u>8,716</u>

There were no employees whose annual remuneration was more than £60,000.

# WYTHENSHAW FOOD BANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 3 APRIL 2021

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<b>7 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	37	-
	<u>      </u>	<u>      </u>
<b>8 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Accruals and deferred income	660	660
	<u>      </u>	<u>      </u>