

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

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FOR THE YEAR ENDED 31 AUGUST 2020**

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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

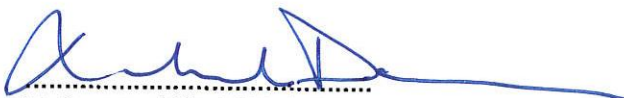
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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**

| | 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**

| | Notes | 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) | - |
| | | <u>238,594</u> | <u>7,500</u> | <u>246,094</u> | <u>88,015</u> |
| 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 | | | | | |
| Unrestricted funds | 5 | | | 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 |
| | <u>12,500</u> | <u>(5,000)</u> | <u>7,500</u> |
| 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> </u> | <u> </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) |
| | <u> </u> | <u> </u> | <u> </u> |
| 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 | <u>5,000</u> | <u>(5,000)</u> | <u>-</u> |
| 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 | <u>-</u> | <u>(5,000)</u> | <u>(5,000)</u> |
| | <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