

Charity Registration No. 1150934

WEST CHESHIRE FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



WEST CHESHIRE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ian Oulton Diane Jenkins Nigel Paramor Rev Dr Ron Reid Richard Whatmough Amanda Peatfield Rev Ceri Gardner	(Appointed 13 July 2021) (Appointed 14 May 2021) (Appointed 5 November 2021) (Appointed 14 November 2021)
Charity number	1150934	
Principal address	Units 3 and 4 Stanney Mill Industrial Estate Dutton Green Chester Cheshire CH2 4SA	
Independent examiner	McLintocks (NW) Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9PX	

WEST CHESHIRE FOODBANK

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WEST CHESHIRE FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees of West Cheshire Foodbank would like to extend their heartfelt thanks to all those who have been involved in making the achievements summarised in this report possible, particularly its volunteers without whom none of this work would be possible.

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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).

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Objectives and activities

The charity's objects are the prevention or relief of poverty in the Chester, Ellesmere Port, Neston and contiguous areas, by means of :

- (a) in particular the provision of emergency food supplies to individuals in need in the Chester, Ellesmere Port, Neston and contiguous areas
- (b) sharing food supplies with charities, or other organisations working to prevent or relieve poverty primarily in Chester, Ellesmere Port, Neston and contiguous areas, but also elsewhere in England and Wales
- (c) commissioning and dissemination of research into the causes and alleviation of poverty, primarily food poverty
- (d) any other similar charitable purposes as the trustees shall determine from time to time.

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

West Cheshire Foodbank has worked towards the achievement of its charitable objects by focusing on three key activities during the report period. These are outlined below.

Emergency food provision (relief)

West Cheshire Foodbank has worked to provide relief to individuals or families in crisis particularly in West Cheshire, through the provision of emergency food supplies. The restrictions imposed by the continuing Covid-19 Pandemic, necessarily impacted operations and the criteria for what constitutes crisis were relaxed somewhat. Where it was necessary, food supplies were delivered rather than collected, although as Covid-19 restrictions were relaxed, collection was reinstated as the norm.

Signposting (relief and/or prevention)

West Cheshire Foodbank has worked to provide practical, mental and spiritual support either directly or through referral to approved partner agencies to enable individuals and families to avoid future crises. Again, the restrictions imposed by the Covid-19 Pandemic meant that many partner agencies remained closed and some services were severely restricted. In particular, face-to-face support was limited.

Raising awareness (prevention)

West Cheshire Foodbank has worked to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. West Cheshire Foodbank collaborates specifically with partners and agencies involved in the umbrella association The Welcome Network in order to inform its fulfilment of its charitable objectives.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Elimination of the need for foodbanks (prevention)

The trustees have long recognized that work needed to be done to achieve the desire that foodbanks should be eliminated in Britain. To this end it has participated in the Pathfinder programme initiated by the Trussell Trust.

Achievements and performance

West Cheshire Foodbank is part of the Trussell Trust foodbank network. Membership of this network provides key means of evaluating the extent to which the charity meets its charitable objectives.

West Cheshire Foodbank receives quality assurance visits from the Trussell Trust from time to time, although none have taken place in this reporting period.

West Cheshire Foodbank collates data from across its operation primarily using the foodbank information system developed by the Trussell Trust. Analysis is carried out to provide robust statistical indicators for quantifiable aspects of the charity's performance.

West Cheshire Foodbank is an established and effective well supported foodbank. It provided food to 13065 people in the financial year 2021-2022 and maintained positive working relationships with a wide range of partner agencies. The foodbank has a committed team of regular volunteers as well as four members of staff during the reporting year. It has an organisational structure which includes a dedicated board of trustees which meets monthly and an operations group meeting before and reporting to the trustees.

There are significant funds in the bank and finances are being managed well, although dependent on grant funding to a large extent. West Cheshire Foodbank has a good public image and this is reflected in the variety of individuals and organisations which support it by donating food and funds.

West Cheshire Foodbank has taken significant steps to raise awareness about the causes of poverty including local media coverage and communication with MP's, Councillors and other influential local persons.

West Cheshire Foodbank is actively working with a number of local agencies and charities through an umbrella coordinating project, the Welcome Network. The shared vision is for a network of hospitable, local Meeting Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

In pursuing this vision, the Welcome Network has cultivated links with a very wide range of community food projects and has been able to network beyond West Cheshire Foodbank's operational area to cover the whole of Cheshire West and Chester. Through the Welcome Network, West Cheshire Foodbank works in association with the 'Feeding Britain' initiative. Learning is shared with other practitioners endeavouring to develop sustainable provisions for people living with food poverty.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled advice in West Cheshire Foodbank's own distribution sessions and other community contexts. West Cheshire Foodbank and Citizens Advice Cheshire West staff work closely together to develop new Meeting Places and to extend and refine the offer at our existing sites. West Cheshire Foodbank has enormously valued Citizens Advice Cheshire West's professional expertise in supporting those in need, and its ability to report on policy impact at a detail level. In addition, West Cheshire Foodbank retains the services of a local company providing advice on Human Resource matters.

The activity of West Cheshire Foodbank continued to be curtailed due to the restrictions imposed by the Covid pandemic. During the course of the reporting year, restrictions began to be eased and some face-to-face activities were gradually reintroduced, with appropriate safety precautions.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Emergency food provision

West Cheshire Foodbank provided three days of emergency food supplies to 13065 people (13639 in FY20/21) in the report year. 4687 (5441 in FY20/21) of those confirmed to be in crisis by referral agencies were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were Low Income (55%); Homeless (12%); Debt (8%).

Relationships with referral agencies work very well. The foodbank contacts the agencies regularly to discuss any issues, to provide training and to further develop relationships.

Some 129 volunteers worked for the foodbank during the year with new volunteers joining the foodbank on a regular basis. Volunteer turnover is low; many current volunteers have been with foodbank since it began in 2012. Volunteers clearly enjoy the work they do and have good camaraderie between them. The Trustees express their heartfelt thanks to the volunteers, without whom the foodbank could not operate. Some volunteers were unable to work during the reporting period because of restrictions imposed by the response to the pandemic. The foodbank wishes to thank them for their perseverance.

Community donations have been very generous, allowing the foodbank to meet the demand placed on it for emergency food supplies. In total the foodbank distributed 110,348kg of food (161,517kg in FY 2020/21) to local people in crisis during the report period.

The West Cheshire Foodbank Development Plan aims to develop its distribution centres to provide more holistic support for those experiencing food poverty. This will lead to the eventual closure of stand-alone emergency food distribution centres. The plan was, perforce, largely deferred to when social mixing would once again become feasible. A number of community food hubs were set up in the area in response to the pandemic, many on the initiative of Local Authority Councillors. West Cheshire Foodbank does not control such hubs, but, having satisfied themselves as to the manner of operation, safeguarding procedures, insurance, etc., emergency food was provided from the donations to the Warehouse along with minor financial support.

Raising awareness

West Cheshire Foodbank has used a variety of approaches to raise awareness of the causes of food poverty and to encourage both policy makers and local people to take action. The work in this area is innovative and has been recognised as such by external agencies including Church Action on Poverty, the Trussell Trust and West Cheshire Poverty Truth Commission. The work in this area often combines the sharing of anonymised data and narratives of local people in crisis.

West Cheshire Foodbank works alongside local voucher partners, the University of Chester and the Trussell Trust to collect and analyse hard data and stories providing insight into why people fall into food poverty.

The foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (www.westcheshire.foodbank.org.uk), facebook page (search west cheshire foodbank) and twitter account (@westcheshirefb). A regular newsletter is available on-line and distributed by email.

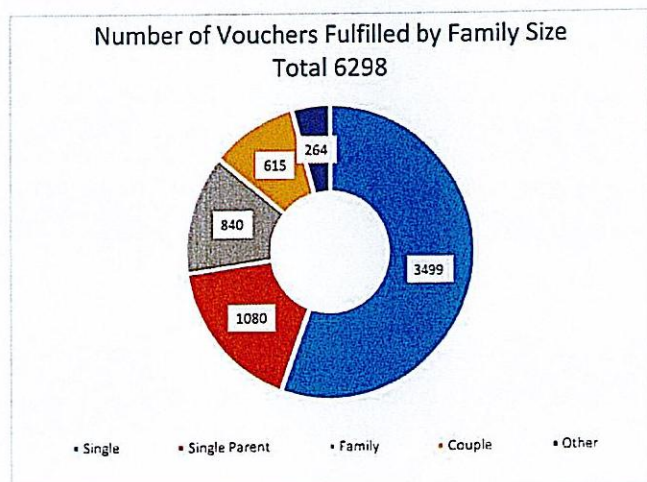
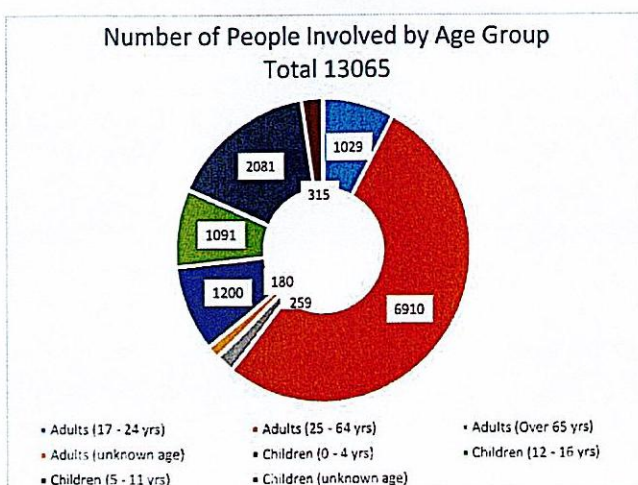
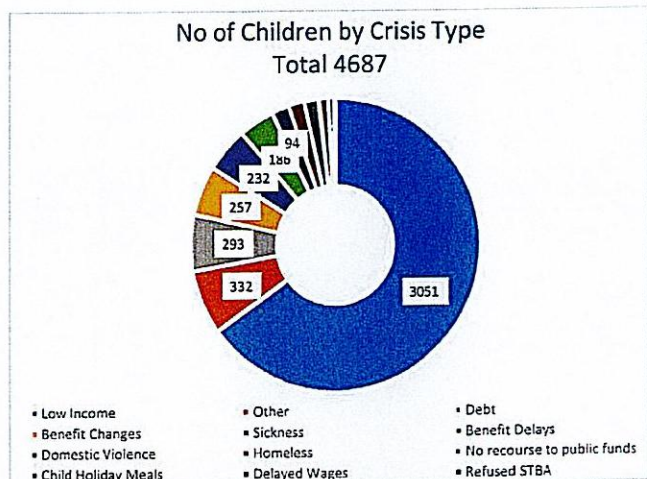
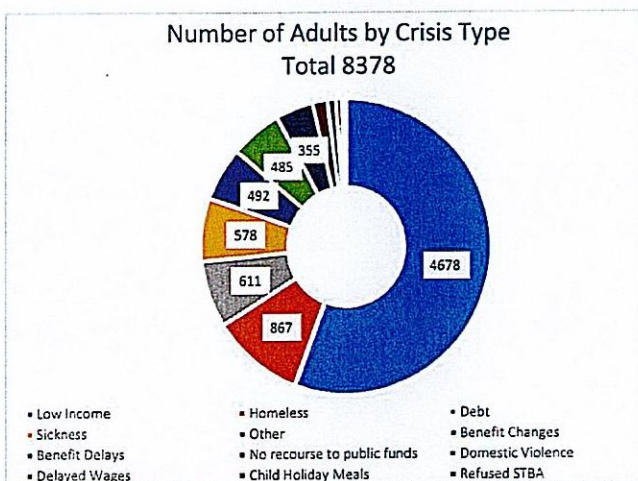
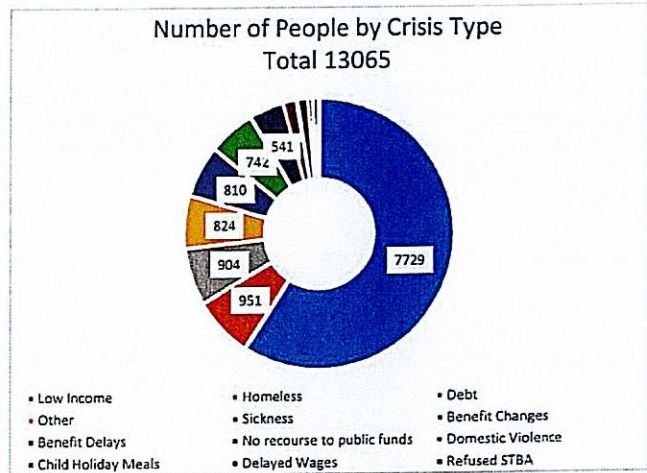
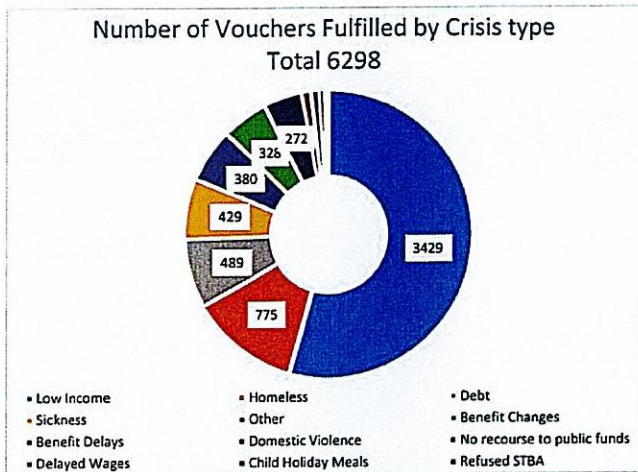
The foodbank actively engages with local policy makers including members of parliament, local councillors, members of the multi-agency welfare reform group and researchers and representatives of Cheshire West and Chester Council.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

A graphical view of some selected statistics for 2021-2022



WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

During the year the charity generated total income of £273k, a decrease of £164k compared to £437k in 2021. Expenditure in the year totalled £169k, a decrease of £19k compared to £188k in 2021.

Overall this has resulted in total funds carried forward of £440k at 31 March 2022 (2021: £336k). Of this, £33k (2021: £53k) was restricted and £212k (2021: £216) was designated for particular purposes, leaving £196k for general purposes.

The board of trustees has examined the requirements for the reserves policy considering the severity and likelihood of the primary risks to the charity as part of its Risk Register. It has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of projected expenditure for the following financial year.

Plans for future periods

West Cheshire Foodbank has signed agreements with the Trussell Trust to become part of the Pathfinder Project for which the main objective is the phasing out nationally of the need for foodbanks. Progress was hindered by the restrictions of the pandemic, but towards the end of the financial year a Pathfinder Project Lead was appointed to start work in the West Cheshire Foodbank early in FY 2021-22.

Structure, governance and management

The charity is a CIO - foundation registered on 22 February 2013 with the Governing document amended on 10 December 2013 and 6 April 2017.

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

Ian Oulton	
Diane Jenkins	
Nigel Paramor	(Appointed 13 July 2021)
Rev Dr Ron Reid	
Dr Holly White (On maternity leave from 30 June 2021)	(Resigned 30 November 2021)
Richard Whatmough	(Appointed 14 May 2021)
Amanda Peatfield	(Appointed 5 November 2021)
Rev Ceri Gardner	(Appointed 14 November 2021)
Mr Frank Shaw	(Resigned 31 May 2021)
Rev Jacequeline Bellfield	(Resigned 30 June 2021)

Trustees are appointed in accordance with the governing document of the charity.

None of the trustees has any beneficial interest in the company.

All trustees have defined areas of responsibility commensurate with their skills and experience. An appropriate Financial Control Policy is in place and is reviewed regularly by the trustees, as are policies on Data Protection; GDPR; Gifts and Hospitality, Bribery and anti-corruption; Handling Complaints; Health and Safety; Safeguarding; Violence; Harassment and bullying; Risk.

The trustees noted with pleasure the award of a BEM to a founder trustee, Rev Christine Jones, in the Queen's Birthday Honours.

Funds held as custodian trustee

West Cheshire Foodbank and/or its trustees did not hold funds as custodian trustee on behalf of others for the report period.

WEST CHESHIRE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Ian Oulton
Trustee

13 December 2022

WEST CHESHIRE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2022.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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.

Michael Caputo FCA
McLintocks (NW) Limited
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

Dated: 13 December 2022

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	2	186,759	73,634	12,509	272,902	319,756
Charitable activities	3	-	-	-	-	117,862
Investments	4	16	-	-	16	-
Total income		<u>186,775</u>	<u>73,634</u>	<u>12,509</u>	<u>272,918</u>	<u>437,618</u>
Expenditure on:						
Charitable activities	5	58,800	77,437	32,768	169,005	188,241
Net income/(expenditure) for the year/ Net movement in funds		127,975	(3,803)	(20,259)	103,913	249,377
Fund balances at 1 April 2021		<u>67,347</u>	<u>216,115</u>	<u>53,103</u>	<u>336,565</u>	<u>87,188</u>
Fund balances at 31 March 2022		<u><u>195,322</u></u>	<u><u>212,312</u></u>	<u><u>32,844</u></u>	<u><u>440,478</u></u>	<u><u>336,565</u></u>

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

All income and expenditure derive from continuing activities.

WEST CHESHIRE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	2	278,756	-	41,000	319,756
Charitable activities	3	-	-	117,862	117,862
Total income		<u>278,756</u>	<u>-</u>	<u>158,862</u>	<u>437,618</u>
Expenditure on:					
Charitable activities	5	60,208	3,470	124,563	188,241
Gross transfers between funds		(203,989)	219,585	(15,596)	-
Net income/(expenditure) for the year/ Net movement in funds		<u>14,559</u>	<u>216,115</u>	<u>18,703</u>	<u>249,377</u>
Fund balances at 1 April 2020		<u>52,788</u>	<u>-</u>	<u>34,400</u>	<u>87,188</u>
Fund balances at 31 March 2021		<u><u>67,347</u></u>	<u><u>216,115</u></u>	<u><u>53,103</u></u>	<u><u>336,565</u></u>

WEST CHESHIRE FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		2,437		5,744
Current assets					
Debtors	10	5,944		8,135	
Cash at bank and in hand		433,357		323,886	
		439,301		332,021	
Creditors: amounts falling due within one year	11	(1,260)		(1,200)	
Net current assets			438,041		330,821
Total assets less current liabilities			440,478		336,565
Income funds					
Restricted funds	12		32,844		53,103
<u>Unrestricted funds</u>					
Designated funds	13	212,312		216,115	
General unrestricted funds		195,322		67,347	
			407,634		283,462
			440,478		336,565

The financial statements were approved by the Trustees on 13 December 2022

Ian Oulton
Trustee

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

West Cheshire Foodbank is a CIO Foundation registered on 22 March 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment at varying rates between 25% and 50% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

1.10 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.

WEST CHESHIRE FOODBANK

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

2 Donations and legacies

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total Unrestricted funds general	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	186,759	73,634	12,509	278,756	41,000	319,756
	<u>186,759</u>	<u>73,634</u>	<u>12,509</u>	<u>278,756</u>	<u>41,000</u>	<u>319,756</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Provison of Foodbank Services 2021 £
Grant income - Big Lottery Fund Pilot	86,906
Grant income - local business support	12,000
Grant income - staff funding	18,956
	<u>117,862</u>

4 Investments

	Unrestricted funds general 2022 £	Total 2021 £
Interest receivable	<u>16</u>	<u>-</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	Provision of Foodbank Services 2022 £	Provision of Foodbank Services 2021 £	Pathfinder Strategic Planning 2021 £	Total 2021 £
Staff costs	23,114	57,132	3,470	60,602
Depreciation and impairment	3,757	3,999	-	3,999
Rent and water	14,917	14,007	-	14,007
Volunteer social events	1,644	-	-	-
Sub-contractor costs	-	10,719	-	10,719
Centre costs	2,299	3,701	-	3,701
Warehouse costs	2,475	2,384	-	2,384
Vehicle costs	3,372	6,053	-	6,053
Travel expenses	-	996	-	996
Donations to other charities	-	8,350	-	8,350
Big Lottery Pilot	77,437	51,484	-	51,484
Food, equipment and operating expenses	31,599	17,968	-	17,968
	<u>160,614</u>	<u>176,793</u>	<u>3,470</u>	<u>180,263</u>
Share of support costs (see note 6)	7,131	6,778	-	6,778
Share of governance costs (see note 6)	1,260	1,200	-	1,200
	<u>169,005</u>	<u>184,771</u>	<u>3,470</u>	<u>188,241</u>
Analysis by fund				
Unrestricted funds - general	58,800	60,208	-	60,208
Unrestricted funds - designated	77,437	-	3,470	3,470
Restricted funds	32,768	124,563	-	124,563
	<u>169,005</u>	<u>184,771</u>	<u>3,470</u>	<u>188,241</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Light and heat	2,195	-	2,195	2,216	2,216
Office, administration and phone	2,948	-	2,948	3,611	3,611
Communications and publicity	1,502	-	1,502	913	913
Miscellaneous	486	-	486	38	38
Independent exam fees	-	1,260	1,260	-	1,200
	<u>7,131</u>	<u>1,260</u>	<u>8,391</u>	<u>6,778</u>	<u>7,978</u>
Analysed between Charitable activities	<u>7,131</u>	<u>1,260</u>	<u>8,391</u>	<u>6,778</u>	<u>7,978</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>3</u>	<u>3</u>
Employment costs	2022 £	2021 £
Wages and salaries	<u>23,114</u>	<u>60,602</u>

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

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9	Tangible fixed assets		Plant and equipment
			£
	Cost		
	At 1 April 2021		12,561
	Additions		450
	At 31 March 2022		<u>13,011</u>
	Depreciation and impairment		
	At 1 April 2021		6,817
	Depreciation charged in the year		3,757
	At 31 March 2022		<u>10,574</u>
	Carrying amount		
	At 31 March 2022		<u>2,437</u>
	At 31 March 2021		<u>5,744</u>
10	Debtors		
		2022	2021
	Amounts falling due within one year:	£	£
	Other debtors	5,944	8,135
		<u>5,944</u>	<u>8,135</u>
11	Creditors: amounts falling due within one year		
		2022	2021
		£	£
	Accruals and deferred income	1,260	1,200
		<u>1,260</u>	<u>1,200</u>

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Pathfinder reserve	11,200	-	-	(11,200)	-	-	-	-
Westminster foundation	6,363	-	(200)	-	6,163	-	-	6,163
COVID/Specific donations	16,500	53,000	(18,112)	(10,246)	41,142	12,509	(32,768)	20,883
Big lottery	337	86,906	(78,945)	(2,500)	5,798	-	-	5,798
Westminster staff grant	-	18,956	(18,956)	-	-	-	-	-
	<u>34,400</u>	<u>158,862</u>	<u>(116,213)</u>	<u>(23,946)</u>	<u>53,103</u>	<u>12,509</u>	<u>(32,768)</u>	<u>32,844</u>

Pathfinder Reserve

This fund has now been classified as a designated fund see note 13 for further details.

Westminster Foundation

A grant to fund ongoing activities for the Foodbank session at Wesley Church – the latter centre closed at the start of the Pandemic in March/April 2020. WF have now agreed to a transfer of the grant to other Chester based activities.

COVID/Specific Food Donations

Any donations received specifying expenditure on Covid related one off costs and /or food purchases have been allocated to this restricted fund to ensure effective control and monitoring.

Big Lottery

Represents the final year of a 3-year Big Lottery grant in conjunction with Feeding Britain, Citizens Advice Cheshire and Welcome Network (latter funded by Cheshire West and Cheshire Council) to develop foodbank sessions into 'Meeting Places' where underlying causes of foodbank referrals are addressed. A full evaluation report was undertaken by Chester University academics and is available upon request. Big Lottery have agreed that residual funds at the project end may be used for training needs of session volunteers – latter delayed until face-to-face training can be restarted.

Westminster Staff Grant

A specific grant to finance additional staffing and container hire costs as a result of the Pandemic.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Resources expended	Transfers	Balance at 1 April 2021	Movement in funds		Balance at 31 March 2022
	£	£	£	Incoming resources £	Resources expended £	£
Pathfinder reserve	(3,470)	219,585	216,115	73,634	(77,437)	212,312
	<u>(3,470)</u>	<u>219,585</u>	<u>216,115</u>	<u>73,634</u>	<u>(77,437)</u>	<u>212,312</u>

Pathfinder Reserve

WCFB is one of a small number of Foodbanks working with Trussell Trust to pilot ways of ending the need for foodbanks in the UK. WCFB Trustees have committed a substantial amount from reserves towards this project matched by an annual grant from TT (receivable in 2022) to fund the cost of a Pathfinder Project Lead and development staff.

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
Fund balances at 31 March 2022 are represented by:																
Tangible assets	2,437		-		-		2,437		5,744		-		-		5,744	
Current assets/(liabilities)	192,885		212,312		212,312		438,041		61,603		216,115		53,103		330,821	
	<u>195,322</u>		<u>212,312</u>		<u>212,312</u>		<u>440,478</u>		<u>67,347</u>		<u>216,115</u>		<u>53,103</u>		<u>336,565</u>	

WEST CHESHIRE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).