

WIRRAL FOODBANK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022

Registered Charity Number: 1167967

Hailwood & Co.
Chartered Accountants

WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2022
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WIRRAL FOODBANK
YEAR ENDED 31 AUGUST 2022
INFORMATION

REGISTERED CHARITY NUMBER 1167967

TRUSTEES

P L Davies (Chair)
M Donnan BSc FCA AMIMechE
Dr S Chadwick
M Cleave
Mrs P J Walker
P C Franklin
Ms S J Caines (Appointed 1 September 2021)
Ms L Cross (Appointed 1 September 2021)
D Sharples (Appointed 1 September 2022)
Rev P McGovern (Resigned 18 October 2021)
Mrs R Mullarkey (Resigned 7 September 2021)
Mrs D Casewell (Resigned 1 September 2021)
Rev C Hart (Resigned 1 September 2021)

REGISTERED OFFICE

Wirral Foodbank Office
Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

BANKERS

HSBC
31 The Pyramids
Grange Road
Birkenhead
Wirral
CH41 2ZL

INDEPENDENT EXAMINERS

Hailwood & Co.
Chartered Accountants
392-394 Hoylake Road
Moreton
Wirral
CH46 6DF

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report and financial statements for the year ended 31 August 2022.

Reference and Administrative Details of the Charity, its Trustees and Advisers

The name of the Charity is Wirral Foodbank. All the Trustees who served during the year, details of the registered office and the Charity's professional advisers are listed on a separate page at the front of the accounts.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation.

Organisational structure

The strategic direction and management of the charity is governed by its Trustees.

Risk management

The major risks to which the Charity has been exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks.

Activities and Objectives

Objectives and aims

The charity was registered on 30 June 2016 in order to take over the operations of Wirral Foodbank Charitable Trust, a Trussell Trust Foodbank on the Wirral. It is governed by its constitution, as amended on 17 July 2019.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

Charitable objectives

To relieve persons in England and Wales and specifically the Wirral and its surrounding areas, who are in conditions of need or distress in such ways as the Trustees from time to time think fit.

Achievements and Performance

The Foodbank operates 11 distribution centres located in churches and community centres, which are supplied by our warehouse in Wallasey. Individuals in need of food are directed to one of the many agencies authorised to hold our vouchers. Non-perishable food is donated by members of the public at supermarket collections and at our many collection points.

We believe that the provision of emergency food is not the solution to poverty, regardless of how it is

WIRRAL FOODBANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and Performance (continued)

distributed. To address this we developed Foodbank Plus as a separate charity, which we support via donations.

During the year, the Charity supported 10,445 clients, including 3,558 children.

Financial Review

Results

At 31 August 2022, the Charity had total resources of £460,808, all of which are represented by net current assets. This position is strong, and has resulted from a surge in donations as a result of the pandemic and careful management of funds since.

The charity has made a deficit for the year of £15,068.

Reserves policy

The policy of the Charity is to retain a level of reserves sufficient to enable the Charity to continue to operate for the short term. It is hoped that an unrestricted reserve of at least six months typical expenditure can be maintained.

General unrestricted reserves currently stand at £424,093, 13.3 months running costs.

Investment policy and objectives

It is not the Trustees intention to retain sufficient long term reserves to merit a detailed investment policy. Surplus funds are simply held in the Charity's current account.


Related parties

The Charity is controlled by its Trustees, and as such its Trustees are related parties of the Charity.

Auditors

Hailwood & Co. offer themselves for re-appointment as auditors of the Charity, although under current charity law they not required to report on the accounts in this capacity.

On behalf of the Trustees



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMechE
Trustee
28 June 2023

Unit 14 Wirral Business Centre
Dock Road
Birkenhead
Merseyside
CH41 1JW

WIRRAL FOODBANK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' Responsibilities

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

The law 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 of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees who served during the year and up to the date of the report are set out on page 1.

Signed for and on behalf of the trustees



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMechE

Trustee

Unit 14 Wirral Business Centre

Birkenhead

CH41 1JW

28 June 2023

WIRRAL FOODBANK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

I report on the financial statements of Wirral Foodbank for the year ended 31 August 2022 which are set out on pages 6 to 13.

Respective responsibilities of the Trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (The Act) and that an independent examination is required.

Your income exceeds £250,000 and I am qualified to undertake the examination through being a member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiners' statement

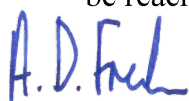
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the be reached.



A D French FCA
392-394 Hoylake Road, Moreton, Wirral, CH46 6DF
28 June 2023

Hailwood & Co.
Chartered Accountants
Registered Auditors

WIRRAL FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

Incoming resources	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
From generated funds					
Voluntary income					
Donations	2	357,740	10,000	367,740	478,460
Total incoming resources		357,740	10,000	367,740	478,460
Resources expended					
Charitable activities	3	329,826	50,756	380,582	246,577
Governance costs	4	2,226	-	2,226	2,100
Total resources expended		332,052	50,756	382,808	248,677
Net movement in funds before transfers		25,688	(40,756)	(15,068)	229,783
Transfers between funds	11	-	-	-	-
Net movement in funds for the year		25,688	(40,756)	(15,068)	229,783
Brought forward at 1 September		398,405	77,472	475,877	246,094
Carried forward at 31 August		424,093	36,716	460,808	475,877

Movements in reserves are shown in notes 10 and 11.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the years ended 31 August 2022 or 31 August 2021 other than the surplus/deficit for those years.

WIRRAL FOODBANK
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022	2021
		£	£
Current assets			
Debtors	8	94,304	17,716
Cash at bank		373,490	462,164
		<u>467,795</u>	<u>479,880</u>
Creditors:			
Amounts falling due within one year	9	(6,986)	(4,003)
Net current assets		460,808	475,877
		<u>460,808</u>	<u>475,877</u>
Total assets less current liabilities		<u>460,808</u>	<u>475,877</u>
Funds			
Unrestricted			
General	10	424,093	251,785
Designated	10	-	146,620
Restricted	11	36,716	77,472
		<u>460,808</u>	<u>475,877</u>
Net assets		<u>460,808</u>	<u>475,877</u>

The financial statements on pages 6 to 12 were approved by the Trustees on 28 June 2023 and signed on their behalf by:



M Donnan (Jun 28, 2023, 5:10pm)

M Donnan BSc FCA AMIMechE
Trustee

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules, and comply with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and The Charities Act 2011.

The charity is of such a size that it must prepare its accounts using the accruals basis.

Legal status

The Charity is a Charitable Incorporated Organisation.

Income and expenditure

All income and expenditure is accounted for using the accruals basis. Income is recognised only when the Charity is legally entitled to it and its value can be accurately quantified.

Pension costs

Payments are paid into a defined contribution scheme, and accounted for on an accruals basis.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Trustees may decide to designate some of their unrestricted funds for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity, and arise when specified by a donor or funds are raised for a specified purpose.

The purposes and uses of the more significant funds are set out in note 11 to the accounts.

2 Voluntary income	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	357,740	10,000	367,740	478,460
	-----	-----	-----	-----
	<u>357,740</u>	<u>10,000</u>	<u>367,740</u>	<u>478,460</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3 Charitable activities				
Salaries & wages	58,507	-	58,507	59,240
Staff travel	307	-	307	-
Food purchases	-	20,756	20,756	12,221
Foodbank Plus	181,500	30,000	211,500	107,714
Rent	30,837	-	30,837	19,703
Warehouse costs	12,849	-	12,849	13,555
Motor expenses	12,569	-	12,569	7,185
Covid PPE costs	-	-	-	2,956
Postage, printing, stationery	881	-	881	561
Sundry	2,854	-	2,854	659
Utilities	983	-	983	14,392
Office costs	4,843	-	4,843	1,272
Telephone and internet	2,291	-	2,291	1,740
Insurance	2,787	-	2,787	3,847
Professional fees	1,633	-	1,633	1,532
Bank charges	285	-	285	-
Distribution centres	16,700	-	16,700	-
	<u>329,826</u>	<u>50,756</u>	<u>380,582</u>	<u>246,577</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
4 Governance costs				
Independent examiner's remuneration				
In their capacity as examiners	890	-	890	850
In respect of other services	1,336	-	1,336	1,250
	<u>2,226</u>	<u>-</u>	<u>2,226</u>	<u>2,100</u>

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
5 Salaries and wages		
Staff costs		
Wages and salaries	56,862	58,485
Employers' national insurance	3,267	3,103
Employment allowance	(3,267)	(3,103)
Pension contributions	1,644	755
	58,507	59,240
	58,507	59,240
 Average number of full time equivalent employees	 2022	 2021
Management and administration	4.00	1.40
Project workers	-	1.20
	4.00	2.60
	4.00	2.60

In neither year did any employee earn in excess of £50,000, nor were the Trustees paid remuneration or expenses. Pension costs are paid into a defined contribution scheme.

6 Taxation

As a registered charity, the company has no liability for taxation.

7 Related parties

Control

The Charity is controlled by its Trustees whose names are shown on page 1.

Some of the Trustees also control Wirral Foodbank Plus (Charity No. 1190395).

Transactions with related parties

The Charity does not remunerate or pay expenses to Trustees.

During the year the Charity made grants off £211,500 (2021: £107,714) to Foodbank Plus. Foodbank Plus began operations on 1 September 2020, and was set up so as to separate the advisory element of the Foodbank's work from its core activities.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
8 Debtors		
Other debtors	94,304	17,716
	<u>94,304</u>	<u>17,716</u>

	2022	2021
	£	£
9 Creditors due within one year		
Other tax and social security	3,346	726
Sundry creditors and accruals	3,640	3,277
	<u>6,986</u>	<u>4,003</u>

	Balance			Balance
	1 September	Incoming	Outgoing	Fund
	2021	resources	resources	transfers
	£	£	£	£
10 Unrestricted funds				
General fund	251,785	322,860	(150,552)	-
Designated reserves				
Post-COVID legacy fund	146,620	34,880	(181,500)	-
	<u>398,405</u>	<u>357,740</u>	<u>(332,052)</u>	<u>-</u>
	<u>424,093</u>			<u>424,093</u>

The Covid Legacy fund was established to commission specific projects to support initiatives to address the underlying causes of food poverty. One of the key initiatives has been Foodbank Plus, a foodbank commissioned service delivered by Citizens Advice Wirral.

During the year, Foodbank Plus supported 2,389 clients, and dealt with 5,850 issues (mostly involving debt, benefit delays/enquiries and housing). Individuals received £134,725, comprising of debt write-off, benefit entitlements, grants from other sources and the provision of white goods.

WIRRAL FOODBANK
NOTES ON FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

	Balance 1 September 2021 £	Incoming resources £	Outgoing resources £	Fund transfers £	Balance 31 August 2022 £
11 Restricted funds					
John Moores	7,500	-	(7,500)	-	-
National Lottery	-	10,000	(10,000)	-	-
Trussel Trust	12,500	-	(12,500)	-	-
Wirral Borough Council	57,472	-	(20,756)	-	36,716
	<u>77,472</u>	<u>10,000</u>	<u>(50,756)</u>	<u>-</u>	<u>36,716</u>

John Moores, National Lottery and Trussel Trust

This funding all relates to the commissioning of Foodbank Plus from Citizens Advice Wirral. Foodbank Plus seeks to address the underlying reasons why people need emergency food. As Foodbank Plus is now established all restricted funds have been spent in respect of this.

Wirral Borough Council

Is funding for the purchase of emergency food.

WIRRAL FOODBANK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

Income	2022		2021	
	£	£	£	£
Donations				
Unrestricted		357,740		388,726
Restricted		10,000		89,734
		<hr/>		<hr/>
		367,740		478,460
 Less Administration & Support Costs				
Salaries & wages	58,507		59,240	
Staff travel	307		-	
Food purchases	20,756		12,221	
Foodbank Plus	211,500		107,714	
Rent	30,837		19,703	
Warehouse costs	12,849		13,555	
Motor expenses	12,569		7,185	
Covid PPE costs	-		2,956	
Postage, printing, stationery	881		561	
Sundry	2,854		659	
Utilities	983		14,392	
Office costs	4,843		1,272	
Telephone and internet	2,291		1,740	
Insurance	2,787		3,847	
Professional fees	1,633		1,532	
Bank charges	285		-	
Distribution centres	16,700		-	
Accountancy fees	2,226		2,100	
		<hr/>		<hr/>
		382,808		248,677
 Net surplus/(deficit) for the year		<hr/> <hr/>		<hr/> <hr/>
		(15,068)		229,783



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Wed, 28th Jun 2023 17:09:16 BST	M Donnan viewed the envelope. (20.90.29.125)
Wed, 28th Jun 2023 16:17:35 BST	Document emailed to mike@michaeldonnanandco.co.uk (18.169.134.70)
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