

A Charity registered in England and Wales

Registration No. 1150934



**WEST CHESHIRE FOODBANK**

**ANNUAL REPORT**

**and**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

## WEST CHESHIRE FOODBANK

### LEGAL AND ADMINISTRATIVE INFORMATION

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#### Trustees in Office during the period of this report

Nigel Paramor (Chair)  
Jim Forrester  
Diane Jenkins  
Ian Oulton  
Rev Dr Ron Reid  
Linda Tompkins

**Charity number**                    **1150934**

**Principal address**                **Units 3 and 4**  
Stanney Mill Industrial Estate  
Dutton Green  
Chester  
Cheshire CH24SA

**Independent examiner**        Xeinadin North West Limited  
First Floor, The Foundation  
Herons Way  
Chester Business Park Chester  
Cheshire  
CH4 9GB

# WEST CHESHIRE FOODBANK

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# WEST CHESHIRE FOODBANK

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

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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<sup>st</sup> March 2025.

The charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission of England and Wales 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 several 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.

#### ***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.

In this reporting year, Financial Inclusion workers have again been present at Foodbank sessions to assist those in need to access financial help to which they are entitled.

#### ***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 with partners and agencies involved in the locality to inform its fulfilment of its charitable objectives. Good relationships exist between West Cheshire Foodbank and the local authority, Cheshire West and Chester Council and with members of Parliament and local Councillors.

#### ***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. During this reporting year, it has continued to develop significant initiatives under the auspices of the Pathfinder programme initiated by the Trussell Trust. This national programme was terminated by Trussell Trust in 2025.

#### **Achievements and performance**

##### ***Vision***

In the reporting year, West Cheshire Foodbank referred to its vision wheel and action plan to benchmark its activities and direction



**WCFB Vision Wheel**

**General**

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. Updated Trussell Trust branding was adopted during the year.

West Cheshire Foodbank collates data from across its operation primarily using the 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, having a good public image. It enjoys a good relationship with Trussell Trust with which it has a high reputation and was recognised as a leading Trussell Trust Pathfinder Foodbank. This reputation is reflected in the variety of individuals and organisations which support it by donating food and funds.

It provided food to 12,020 individuals in 2,762 households in the financial year 2024-2025 and maintained positive working relationships with a wide range of partner agencies which it keeps under review. The Foodbank has a committed team of regular volunteers as well as five members of staff during the reporting year. It has an organisational structure which includes a dedicated board of Trustees which normally meets monthly. An operations team meeting is held regularly and reports to the Trustee meeting.

**Raising awareness of food poverty**

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, local policy makers and other influential local persons. It works with local agencies and charities through the coordinating project, the West Cheshire Food Partnership. The shared vision is for a network of hospitable, local Meeting

# WEST CHESHIRE FOODBANK

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

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Places which combine the provision of emergency food supplies with advice and support plus activities to counter social isolation and increase skills and confidence.

West Cheshire Foodbank enjoys a strong partnership with Citizens Advice Cheshire West, whose staff provide skilled support in developing meeting places, professional expertise in supporting those who need to use the Foodbank, and an ability to report on policy impact at a detail level.

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. Much of this is coordinated by a group of people with lived experience of food poverty, known as Changemakers.

West Cheshire Foodbank works alongside local referral 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 and their coping mechanisms.

The Foodbank maintains an online presence to help communicate the narratives of local people in crisis. This includes a website (<https://westcheshire.foodbank.org.uk>), a Facebook page (search west cheshire foodbank) and X (twitter) account (@westcheshirefb). A regular newsletter is available on-line and distributed by email to a large number of recipients.

#### ***Emergency food provision***

In the reporting year, West Cheshire Foodbank provided 11,790 parcels of emergency food supplies to 12,020 people. Of those confirmed to be in crisis by referral agencies, 3,296 were children under 16 years of age. Analysis of vouchers issued shows that the main types of crisis were rising costs of essentials (36%), debt (16%) and mental or physical health issues (8%).

In contrast to the national picture reported by Trussell Trust, West Cheshire Foodbank has noted a decline in demand for assistance. This may possibly be attributed to good provision by other local agencies including the local authority.

Some 82 volunteers worked for the Foodbank during the year with new volunteers joining the Foodbank on a regular basis. Volunteer turnover is low; some 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.

Community food donations continue to be generous although declining. Food purchases are increasingly required to allow the Foodbank to meet the demand placed on it for emergency food supplies. In total the Foodbank distributed 123,581kg of food (158,148kg in FY23/24) to local people in crisis during the report period. Stock received was 131,820kg (145,951kg in FY23/24).

The figures below show some of the statistics available in graphical form.

#### ***Financial review***

West Cheshire Foodbank holds significant funds in its bank accounts, some of which are in restricted funds. Funding is dependent to a large extent on grants, although there is significant corporate and individual donation. Finances are being managed well and robust policies and controls are in place.

During the year the charity received total income of £753k, an increase of £14k compared to 2023/24. Expenditure in the year totalled £734k, a decrease of £50k compared to 2023/24.

Overall this has resulted in total funds carried forward of £584k at 31 March 2025 (2024: £566k). Of this, £27k (2023: £14k) was restricted and £380k (2024: £514k) was designated for particular purposes, leaving £177k for general purposes.

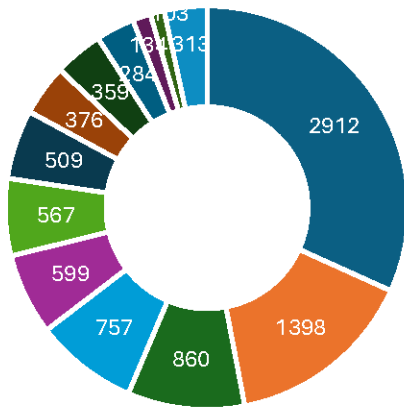
West Cheshire Foodbank was pleased to be selected as the major charity for the 2024 MBNA Chester Marathon, a series of three major athletic events. This provided £20,825 to its General Fund.

The Board of Trustees regularly reviews its reserves policy as part of its Risk Register which considers the severity and likelihood of the primary risks to the charity. 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.

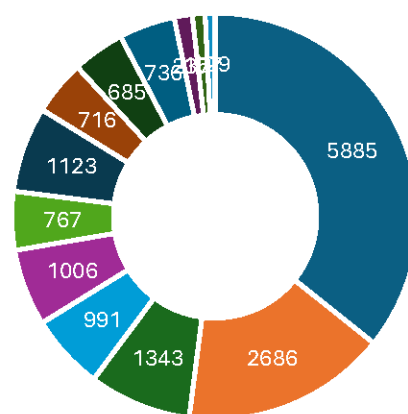
### A graphical view of some statistics for 2024-2025

Number of vouchers issued by reason  
(Total 9171)



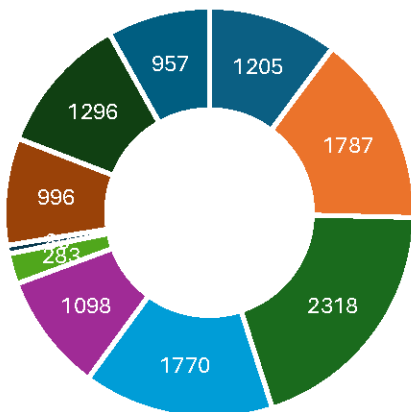
- Rising costs of essentials
- Mental or physical condition
- Benefit delay
- Other unexpected expense
- Unemployment or fewer hours
- Delay in income
- Not known
- Debt
- Insecure housing
- No access to financial support
- Benefit change
- Family status
- Domestic abuse

Number of individuals by reason  
(Total 16741)



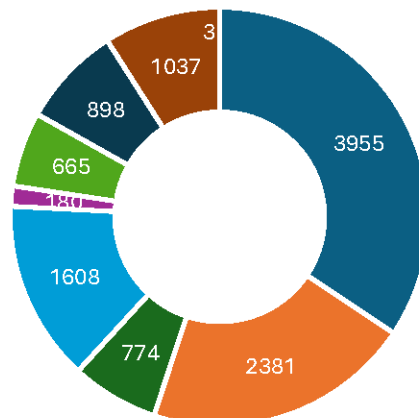
- Rising costs of essentials
- Mental or physical condition
- Benefit delay
- Other unexpected expense
- Unemployment or fewer hours
- Delay in income
- Not known
- Debt
- Insecure housing
- No access to financial support
- Benefit change
- Family status
- Domestic abuse

Number of parcels distributed by age  
(Total 11790)



- Adults (17 - 24 yrs)
- Adults (25 - 34 yrs)
- Adults (35 - 44 yrs)
- Adults (45 - 54 yrs)
- Adults (55 - 64 yrs)
- Adults (65 - 74 yrs)
- Adults (75+ yrs)
- Children (0 - 4 yrs)
- Children (5 - 11 yrs)
- Children (12 - 16 yrs)

Number of parcels by household type  
(Total 11501)



- Single adult with no children
- Couple with no children
- Couple & adult(s) with no children
- Multi-adult with no children
- Single child
- Single adult with children
- Couple with children
- Couple & adult(s) with children
- Multi-adult with children

# WEST CHESHIRE FOODBANK

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

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#### **Narrative review of the year**

The year under review was one where operations were once again conducted mainly on a one-to-one interpersonal basis in our Distribution Centres. Where possible this includes the sharing of conversation, cups of tea and meals in warm meeting places alongside the giving out of food parcels and much-needed advice, support and signposting. Efforts were made so that people in need could be treated with dignity and our volunteers could feel that they were directly making a real difference. Invaluable input to this came from participatory groups based on the lived experience of those involved. The Trustees are profoundly grateful to all who make this possible.

Local community-led facilities (“hubs” in our terminology), often facilitated by local Councillors, continue to be an important part of food provision. West Cheshire Foodbank acts as a major distributor of food to these hubs. Many have become established as local meeting places. In general, hubs do not have any formal structures or status, so, in consultation with the hubs, West Cheshire Foodbank has developed and signed Memoranda of Understanding so that the legal responsibilities of and expectations on both parties are clearly understood. West Cheshire Foodbank also provides support in the form of training for volunteers and advice on operations.

West Cheshire Foodbank continues to respond to the needs of the homeless, people living in temporary accommodation, asylum seekers and refugees largely financed with the aid of specific grants received for this purpose. Many such people fall outside the referral systems which are in place or simply do not understand how such systems work. There are often language or cultural difficulties or misunderstandings. West Cheshire Foodbank has implemented flexible systems to respond to these needs by supplying culturally appropriate food and other supplies and guiding people towards relevant longer-term sources of help and advice. A recent report<sup>1</sup> describes how the local authority (Cheshire West and Chester) supports such work.

The effects of the cost of living crisis continue to be felt with need rising and food donations no longer sufficient to meet the need, so West Cheshire Foodbank has had to use reserves for food purchases. While reserves are sufficient for this for the time being, it is less clear how need can be met over the longer term unless there is a clear change in direction in society and in national policy.

Although the Trustees continue to hold to the fundamental principle of the provisionality of the existence of the Foodbank, they nevertheless seek to continually improve the professionalism of its operations. To this end, staff reorganisation involved appointing an Operations Manager and Centre Coordinator.

During the course of the reporting year, the Action Plan was updated; a revised and expanded Risk Register was approved; the IT systems were updated and the implementation of Office 365 was continued, with the prospect of more efficient document sharing being available through SharePoint; a revised Staff handbook was adopted; considerable work was undertaken on developing and implementing policies on Equality, Diversity and Inclusion; and the regular programme of reviews and updating of major policies continued.

#### **Development Projects**

Our Vision remains to end the need for West Cheshire Foodbank. We aim to work towards this by working with partners and local communities to treat the underlying drivers of foodbank use, such as debt, increased cost of living, mental health and insecure housing.

During this reporting year, the national Pathfinder Project was wound down by the Trussell Trust. West Cheshire Foodbank considered how to continue the valuable learning and new directions which had been developed using the resources provided for this project.

One of the more successful of these was to partner with Citizens Advice Cheshire West to develop and deliver a Financial Inclusion Project, which gives access to specialist money advice to everyone referred to West Cheshire Foodbank for an emergency food parcel. Funding was sought to continue

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<sup>1</sup> From Strangers to Neighbours, The Church and the Integration of Refugees, George Lapshynov, Theos 2025, ISBN 978-1-0682488-0-1, pp35-36

# WEST CHESHIRE FOODBANK

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

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this work and at the end of the financial year a bid to the National Lottery for this was approved so that the work can continue for a further three years.

The table below highlights the outcomes for 2024/25

Individuals Accessing Service	Confirmed Financial Gains	Individuals with Debt Written Off	Total amount of debt written off	No longer need FB support
526	£586,717	6	£27,479	215

Grant funding has also enabled West Cheshire Foodbank to work closely with several referral partners who support families with children. This project gives an alternative to an emergency food parcel by issuing a one-off grocery voucher which can be redeemed at a supermarket. The impacts are overwhelmingly positive, in terms of offering a more streamlined, efficient and less resource-intensive service, and giving visitors enhanced convenience, choice and dignity.

West Cheshire Foodbank knows that people who need to use Foodbanks are the best people to help inform the work and keep it on track as West Cheshire Foodbank strives to achieve its strategic aims. In 2023/24 West Cheshire Foodbank commissioned a research report<sup>2</sup> to evaluate the effectiveness of taking a participatory approach. West Cheshire Foodbank continues to seek ways to implement such approaches including consultation with Changemakers and actively seeking a Trustee with lived experience.

#### Looking to the future

Recognising a need for progress, West Cheshire Foodbank will seek to improve its communications with the public, community influencers and its team of volunteers. It will also endeavour to ensure that volunteers and staff are supported to the best of its abilities in areas of pastoral care, training and developmental opportunities.

West Cheshire Foodbank will also seek to ensure that the structure and mode of operation of Foodbank is “fit for purpose” in achieving its objectives.

#### Structure, governance and management

The charity is a CIO – foundation model 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:

Nigel Paramor (Chair)  
Ian Oulton  
Diane Jenkins  
Rev Dr Ron Reid  
Linda Tompkins  
Jim Forrester

Trustees are appointed in accordance with the governing document of the charity. None of the Trustees has any beneficial interest in the charity.

All Trustees have defined areas of responsibility commensurate with their skills and experience and undertake training in relevant subjects.

Skills audits are conducted on a regular basis and additional Trustees will be recruited in the coming financial year to ensure that any gaps in skills are remedied.

An appropriate Financial Control Policy is in place and is reviewed regularly by the Trustees, as are policies on Safeguarding; Health and Safety; Handling Complaints; Grievance; Capability;

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<sup>2</sup> Participatory Approaches at West Cheshire Foodbank - Learning Report. Ross, Evans, White. University of Chester, 2024

**WEST CHESHIRE FOODBANK**

**TRUSTEES REPORT**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

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Disciplinary and Dismissal; Whistleblowing; Dignity at Work; Violence; Harassment and Bullying; Risk; Gifts and Hospitality; Bribery and anti-corruption; Data Protection; Data Privacy and GDPR; and Social Media. A Code of Conduct has also been implemented.

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.

The Trustees' Report was approved by the Board of Trustees on 12<sup>th</sup> November 2025.

A handwritten signature in black ink, appearing to read 'R J Reid', with a horizontal line underneath it.

**Rev Dr R J Reid (Trustee)**

# WEST CHESHIRE FOODBANK

## FINANCIAL REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their financial statements for the year ended 31 March 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### *Reserves policy*

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 charity is a Charitable Incorporated Organisation (CIO) - Foundation Model

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

Mr Nigel Paramor  
Mr James Forrester  
Mrs Diane Jenkins  
Mr Ian Oulton  
Rev Dr Ron Reid  
Mrs Linda Tompkins

[None of the trustees has any beneficial interest in the charity.]

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.

# WEST CHESHIRE FOODBANK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WEST CHESHIRE FOODBANK

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I report to the trustees on my examination of the financial statements of West Cheshire Foodbank (the charity) for the year ended 31 March 2025.

#### **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.

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

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

#### **Xeinadin North West Limited**

First Floor, The Foundation  
Herons Way  
Chester Business Park  
Chester  
Cheshire  
CH4 9GB  
12 November 2025

# WEST CHESHIRE FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	2	694,445	27,000	721,445	721,982
Investments	3	31,584	-	31,584	14,294
Other income	4	-	-	-	2,500
<b>Total income</b>		<u>726,029</u>	<u>27,000</u>	<u>753,029</u>	<u>738,776</u>
<b>Expenditure on:</b>					
Charitable activities	5	720,732	13,491	734,223	784,906
<b>Total expenditure</b>		<u>720,732</u>	<u>13,491</u>	<u>734,223</u>	<u>784,906</u>
<b>Net income/(expenditure) and movement in funds</b>		5,297	13,509	18,806	(46,130)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		<u>551,981</u>	<u>13,678</u>	<u>565,659</u>	<u>611,789</u>
<b>Fund balances at 31 March 2025</b>		<u><u>557,278</u></u>	<u><u>27,187</u></u>	<u><u>584,465</u></u>	<u><u>565,659</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 2025*

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Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	2	689,682	32,300	721,982
Investments	3	14,294	-	14,294
Other income	4	2,500	-	2,500
<b>Total income</b>		<u>706,476</u>	<u>32,300</u>	<u>738,776</u>
<b>Expenditure on:</b>				
Charitable activities	5	726,262	58,644	784,906
<b>Total expenditure</b>		<u>726,262</u>	<u>58,644</u>	<u>784,906</u>
<b>Net income and movement in funds</b>		(19,786)	(26,344)	(46,130)
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		<u>571,767</u>	<u>40,022</u>	<u>611,789</u>
<b>Fund balances at 31 March 2024</b>		<u><u>551,981</u></u>	<u><u>13,678</u></u>	<u><u>565,659</u></u>

# WEST CHESHIRE FOODBANK

## BALANCE SHEET

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		16,888		25,603
<b>Current assets</b>					
Debtors	12	22,711		23,436	
Cash at bank and in hand		549,408		521,442	
		<u>572,119</u>		<u>544,878</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(4,542)</u>		<u>(4,822)</u>	
<b>Net current assets</b>			<u>567,577</u>		<u>540,056</u>
<b>Total assets less current liabilities</b>			<u>584,465</u>		<u>565,659</u>
<b>The funds of the charity</b>					
Restricted income funds	14		27,187		13,678
Unrestricted funds	15		557,278		551,981
			<u>584,465</u>		<u>565,659</u>

The financial statements were approved by the trustees on 12 November 2025

Rev Dr Ron Reid  
Trustee

# WEST CHESHIRE FOODBANK

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	18		(3,618)		(63,247)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(34,318)	
Proceeds from disposal of tangible fixed assets		-		2,500	
Investment income received		31,584		14,294	
		<u>31,584</u>		<u>14,294</u>	
<b>Net cash generated from/(used in) investing activities</b>			31,584		(17,524)
<b>Net cash generated from financing activities</b>			-		-
			<u>-</u>		<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>			27,966		(80,771)
Cash and cash equivalents at beginning of year			521,442		602,213
			<u>521,442</u>		<u>602,213</u>
<b>Cash and cash equivalents at end of year</b>			<u>549,408</u>		<u>521,442</u>

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 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 or grantors 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.

Donated goods are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated goods are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these goods had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

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.

#### 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
Motor vehicles	25% 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.

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **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.

#### **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.

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	250,754	2,000	252,754	285,395	32,300	317,695
Grants	78,548	25,000	103,548	-	-	-
Donated goods and services	365,143	-	365,143	404,287	-	404,287
	<u>694,445</u>	<u>27,000</u>	<u>721,445</u>	<u>689,682</u>	<u>32,300</u>	<u>721,982</u>

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	31,584	14,294

### 4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	2,500

### 5 Expenditure on charitable activities

	Provision of foodbank services 2025 £	Provision of foodbank services 2024 £
<b>Direct costs</b>		
Staff costs	215,211	199,880
Depreciation and impairment	8,715	8,715
Rent and Water	15,738	14,897
Volunteer events and expenses	3,003	10,169
Sub-contractor costs	5,213	-
Centre costs	4,253	8,423
Warehouse costs	3,803	3,627
Vehicle costs	3,923	7,995
Food, equipment and operating expenses	456,127	516,400
	<u>715,986</u>	<u>770,106</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	15,717	13,400
Governance	2,520	1,400
	<u>734,223</u>	<u>784,906</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	720,732	726,262
Restricted funds	13,491	58,644
	<u>734,223</u>	<u>784,906</u>

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Support costs allocated to activities

	2025 £	2024 £
Light and heat	4,440	3,612
Office, administration and phone	9,229	9,177
Communications and publicity	2,048	3,111
Gain or loss on disposal of tangible fixed assets	-	(2,500)
Governance costs	2,520	1,400
	<u>18,237</u>	<u>14,800</u>
<b>Analysed between:</b>		
Provision of foodbank services	<u>18,237</u>	<u>14,800</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,520	1,400
Depreciation of owned tangible fixed assets	8,715	8,715
Loss/(profit) on disposal of tangible fixed assets	-	(2,500)
	<u>11,245</u>	<u>7,615</u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>5</u>	<u>5</u>
<b>Employment costs</b>		
	2025 £	2024 £
Wages and salaries	<u>215,211</u>	<u>199,880</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 2025

### 9 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	43,903	14,200

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	7,436	32,700	40,136
At 31 March 2025	7,436	32,700	40,136
<b>Depreciation and impairment</b>			
At 1 April 2024	6,358	8,175	14,533
Depreciation charged in the year	540	8,175	8,715
At 31 March 2025	6,898	16,350	23,248
<b>Carrying amount</b>			
At 31 March 2025	538	16,350	16,888
At 31 March 2024	1,078	24,525	25,603

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	22,711	23,436

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,542	3,413
Other creditors	-	9
Accruals and deferred income	2,000	1,400
	4,542	4,822

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Westminster foundation	13,220	-	(13,220)	-
Cllr Rudd IT Grant	458	-	(271)	187
Marjory Boddy Fund	-	2,000	-	2,000
FIW Grant	-	25,000	-	25,000
	<u>13,678</u>	<u>27,000</u>	<u>(13,491)</u>	<u>27,187</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Westminster foundation	37,700	25,000	(49,480)	13,220
Cheshire Community Foundatio	839	3,000	(3,839)	-
Cheshire West Voluntary Action Grant	483	4,300	(4,783)	-
Cllr Rudd IT Grant	1,000	-	(542)	458
	<u>40,022</u>	<u>32,300</u>	<u>(58,644)</u>	<u>13,678</u>

#### Cheshire Community Foundation grant

A specific grant to finance the enhancement of fruit and vegetable provision at Neston Foodbank. In response to increasing calls for 'no cook' food provision we now look to expand to provision of bread/similar non cook food.

#### Cllr Rudd IT grant

A grant by Cllr Bob Rudd during his year as Sheriff from Councillors allowances to be expended on IT equipment.

#### Marjory Boddy Foundation/CWVA

Grant ultimately funded from MB via a pot managed by CWVA to fund temp housed childrens' activities over summer holidays

#### FIW grant

Grant to fund enhancement of IT systems across all sessions and links to Citizens Advice Financial inclusion workers

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Pathfinder reserve	190,892	-	-	(190,892)	-
Annual CWAC Grant	7,000	7,000	(7,000)	-	7,000
Specific food donations	42,297	-	-	(42,297)	-
Van Reserve Fund	10,000	-	-	10,000	20,000
Westminster foundation	20,000	-	(23,630)	20,000	16,370
Development project reserve (formerly pathfinder)	178,238	-	(90,838)	190,892	278,292
Food purchases reserve	63,323	-	(47,753)	25,000	40,570
Fresh food grant	-	-	-	18,000	18,000
Household support	-	4,000	(4,000)	-	-
Financial Inclusion	-	78,548	(78,548)	-	-
General funds	40,231	636,481	(468,963)	(30,703)	177,046
	<u>551,981</u>	<u>726,029</u>	<u>(720,732)</u>	<u>-</u>	<u>557,278</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Pathfinder reserve	281,152	45,945	(136,205)	-	190,892
Annual CWAC Grant	5,251	7,000	(5,251)	-	7,000
COVID/Specific food donations	93,843	-	(51,546)	-	42,297
Van Reserve Fund	-	2,500	(8,284)	8,000	2,216
Westminster foundation	-	-	-	20,000	20,000
Development projects reserve (formerly Pathfinder)	205,590	45,946	(73,298)	-	178,238
Trussel Trust FIW grant (formerly Pathfinder)	75,563	-	(75,563)	-	-
Annual CWAC grant	5,251	-	(5,251)	-	-
Food purchases reserve	93,843	-	(50,520)	20,000	63,323
Van reserve fund	-	2,500	-	8,000	10,500
General funds	(188,726)	602,585	(320,344)	(56,000)	37,515
	<u>571,767</u>	<u>706,476</u>	<u>(726,262)</u>	<u>-</u>	<u>551,981</u>

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 15 Unrestricted funds

(Continued)

##### **Development projects reserve (formerly Pathfinder)**

WCFB was selected in 2021 as one of a small number of Trussell network foodbanks to take part in the Pathfinder Programme to pilot ways of ending the need for foodbanks, and embed different ways of working into core operations.

Restricted Grant funding for a staff member has been provided by Trussell, expiring March 2025. At the same time, the Trustees committed a substantial amount of funds built up from windfall donations during Covid lockdowns to expand the scope of various projects, including research and development of Participation resources from a lived experience group which has been widely utilised by the Trussell network. The Trustees expect to continue aspects of development work at least into the 24/5 financial year.

##### **Trussell Trust Financial Inclusion Worker grants**

Grant funding in 2021 (received annually) for 3 year period, extended to May 2025, to support employment of Citizens' Advice FI workers at Foodbank sessions from Trussell. Lottery funding in p'ship with CACW now ensures continuation of work for a further 3 years.

##### **Food purchases**

Initially set up 2020 during Covid as a restricted fund for specified large monetary donations towards purchase of food to meet needs against a shortfall in donations, the Trustees have continued to allocate funds annually given ongoing declining food donation trends to ensure sufficient resource to maintain support to local people in crisis. Also includes provision for fresh food purchase by a number of hubs

##### **New van reserve fund**

During the financial year the Trustees committed funding toward the purchase of a new van, the old vehicle starting to cost substantially in terms of repairs/breakdowns. This fund represents provision for future vehicle purchase needs – increasing by £10k pa should funds permit

##### **CW&C Council Donation**

Annual donation from the Local Council which the Trustees have designated towards rental costs of warehouse.

##### **HUGGG scheme for schools/agencies**

Designation of funds to continue to fund a pilot (originally emanating from Pathfinder and funded by 2 grants from Westminster foundation) to provide supermarket vouchers to families in need as a more dignified alternative to 3 day emergency food parcels, enhancing individual choice and convenience. Some 40 referrers including schools and local childrens' teams are trained to use the 'Huggg' online system to provide temporary emergency funds and signpost to WCFB for additional support in event that service is used more than 3 times in 6 months. The Trustees designated additional funds given the success of the pilot to continue the project into the 24/5 financial year.

##### **Cheshire Community Foundation**

Grants received over last 2 years to help fund provision of fresh food to supplement ambient food parcels.

##### **CWVA Household support grants**

Grants received upon application to CWVA (as agents for CW&C) for dissemination of Government Household support funds. Utilised in support of temporarily housed families in local Hotels and specific dietary needs of local refugees and asylum seekers.

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Unrestricted funds

(Continued)

##### *Fund Transfers*

£190,892 was transferred from the *Pathfinder Reserve* to the *Development Project Reserve* following the completion of the original objectives and to reflect revised plans for future use.

£10,000 was transferred from *General Funds* to the *Van Reserve* in line with the annual policy.

£20,000 was transferred from *General Funds* to the *Vouchers for Families* to allocate resources in line with planned activities.

£25,000 was transferred from *General Funds* to the *Food Purchases Reserve* to support future fund expenditure.

£18,000 was transferred from *General Funds* to the *Fresh Food Grant Fund* to support future fund expenditure.

#### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	16,701	187	16,888
Current assets/(liabilities)	540,577	27,000	567,577
	<u>557,278</u>	<u>27,187</u>	<u>584,465</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	25,065	538	25,603
Current assets/(liabilities)	526,916	13,140	540,056
	<u>551,981</u>	<u>13,678</u>	<u>565,659</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# WEST CHESHIRE FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>18 Cash absorbed by operations</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	18,806	(46,130)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(31,584)	(14,294)
Gain on disposal of tangible fixed assets	-	(2,500)
Depreciation and impairment of tangible fixed assets	8,715	8,715
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	725	(10,305)
(Decrease)/increase in creditors	(280)	1,267
<b>Cash absorbed by operations</b>	<u>(3,618)</u>	<u>(63,247)</u>

**19 Analysis of changes in net funds**

The charity had no material debt during the year.