

# BLACKBURN FOODBANK

England & Wales · Charity number 1190517

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-07-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Blackburn Foodbank  
The Oaks  
Oakenhurst Road  
Blackburn  
BB2 1SN

**Phone** 01254672756

**Email** [info@blackburn.foodbank.org.uk](mailto:info@blackburn.foodbank.org.uk)

**Website** <https://blackburn.foodbank.org.uk/>

## Activities

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**Objects:** TO RELIEVE PERSONS IN BLACKBURN WITH DARWEN WHO ARE IN A CONDITION OF NEED, HARDSHIP OR DISTRESS ('BENEFICIARIES') IN SUCH WAYS AS THE TRUSTEES FROM TIME TO TIME THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A)SUPPLYING BOXES TO BENEFICIARIES WHICH CONTAIN TINNED AND DRIED FOODS TO ENSURE A HEALTHY, BALANCED AND NUTRITIOUS DIET SUFFICIENT FOR UP TO 3 DAYS. B)SUCH OTHER MEANS,INCLUDING(BUT NOT LIMITED TO) THE PROVISION OF SUPPORT AND ADVISORY SERVICES.

**Activities:** Food bank / poverty relief.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- Blackburn With Darwen

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£958,577	£807,306	£882,214	17
2024-04-30	£854,824	£757,007	£730,943	16
2023-04-30	£866,265	£751,782	£633,126	17
2022-04-30	£698,065	£524,129	£518,643	12
2021-04-30	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>Stephen Paul Adnitt</b>	Chair	2020-07-22
Dominic Charles Holden		2026-03-25
Elizabeth McGarvey		2024-09-04
Jacqueline Ann Floyd		2020-08-13
James Eastham		2025-09-02
Lesley Shore		2020-07-22
Mathew Calow Mr		2022-03-10
Neville John Wilkinson		2020-07-22
Robert Wensley		2025-09-02
Ruth Nicola Roberts		2023-01-09

**BLACKBURN FOODBANK**

England & Wales - Charity number 1190517

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# Accounts

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Draft Financial Statements at 26 February 2026 at 15:10:37

Charity registration number 1190517

**BLACKBURN FOODBANK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Challenge Way**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

S P Adnitt (Chair)  
L Shore (Secretary)  
N J Wilkinson (Treasurer)  
J A Floyd  
M Calow  
R N Roberts  
E McGarvey (Appointed 4 September 2024)  
Mr J Eastham (Appointed 2 September 2025)  
Mr R Wensley (Appointed 2 September 2025)

**Charity registration**

England and Wales 1190517

**Principal address**

The Oaks  
Oakenhurst Road  
Blackburn  
BB2 1SN

**Independent examiner**

PM+M Solutions for Business LLP  
New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

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# BLACKBURN FOODBANK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2025

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The trustees present their annual report and financial statements for the year ended 30 April 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 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity is to relieve persons in Blackburn with Darwen who are in a condition of need, hardship or distress ('beneficiaries') in such ways as the trustees from time to time think fit, in particular but not exclusively by:

a) supplying boxes to beneficiaries which contain tinned and dried goods to ensure a healthy, balanced and nutritious diet sufficient for up to three days, and;

b) such other means, including (but not limited to) the provision of support and advisory services.

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

#### **Achievements and performance**

Blackburn Foodbank has continued to uphold its direct service to the people in Blackburn with Darwen who require food support or money advice.

The Charity has continued to receive a substantial amount of grant income during this financial year, including a sizeable amount from the Government Household Support Scheme.

The cost of living is continuing to affect all our residents, particularly those who have no financial or emotional buffer. We are a constant; offering a service and treating all people with dignity and respect.

Our staff team is stable and growing in confidence and efficiency with our core mission of ending the need for foodbanks at the fore. Our 60-strong volunteer team is dedicated: amazing commitment is shown by all, and care and compassion evident when talking to clients on the phone or in person at the foodbank. We have had a whole variety of support from different businesses with many encouraging their staff to volunteer at the foodbank as part of their Corporate Social Responsibility. We have consolidated our support offering by working in partnership with other organisations in the Borough – for example Lancashire Mind (providing mental health counselling) and Newground (providing employment support and getting people closer to the job market). We also work closely with Public Health, The Fire Service and the Police on the Integrated Offender Management scheme.

The outreach community work undertaken by our Money Advice Centre is solid with all centres staffed and our advice team spread appropriately across Blackburn with Darwen, minimising travel and/or increasing accessibility for our clients.

To meet the client demand, we are open five days a week for debt and welfare advice and three days for food support.

During the year Blackburn Foodbank provided assistance to the people of Blackburn with Darwen in the following areas:

- 14,865 individual 3-day food parcels - representing 133,785 meals to 8,948 adults and 5,917 children
- Food received in excess of 113,700kg – with an increase of purchased food and decrease in donations
- Money Advice Centre managed in excess of £2,729,000 debt and maximised income for 322 clients

#### **Financial review**

Net incoming resources for the year were £151,271. Total fund balances at 30 April 2025 were £882,214, of which £256,453 were restricted.

## BLACKBURN FOODBANK

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

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

It is the general policy of the charity that its free reserves should be minimally maintained to enable operations for 12 to 18 months. The trustees consider this to be represented as an amount of approximately £400,000.

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

Blackburn Foodbank is a charitable incorporated organisation established under a constitution which outlines the objects, powers and other guidance adopted. The charity trustees shall manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Every charity trustee must be a natural person and not under the age of sixteen. At least one of the trustees of the charity must be eighteen years of age or over. There must be at least three charity trustees. Apart from the first charity trustees, every trustee must be appointed for a fixed term by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

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

S P Adnitt (Chair)	
L Shore (Secretary)	
N J Wilkinson (Treasurer)	
M Blackshaw	(Resigned 31 July 2025)
J A Floyd	
M Calow	
B K Lewis	(Resigned 1 May 2024)
R N Roberts	
E McGarvey	(Appointed 4 September 2024)
Mr J Eastham	(Appointed 2 September 2025)
Mr R Wensley	(Appointed 2 September 2025)

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

The charity is a member of the Trussell Trust network of foodbanks. Policies and procedures adopted by the charity are mainly based on those of the Trust.

Blackburn Foodbank previously operated as the Blackburn Foodbank Charitable Association (charity number 1151310) before transferring all funds and operations to the Charitable Incorporated Organisation (CIO) from 1 May 2021. The retired charity entity was removed from the Charity Commission on 31 January 2024.

#### **Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales 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 year.

## BLACKBURN FOODBANK

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

*S. P. Adnitt*

S P Adnitt (Chair)  
**Trustee**

26 February 2026

*N.J. Wilkinson*

N J Wilkinson (Treasurer)  
**Trustee**

# BLACKBURN FOODBANK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN FOODBANK

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I report to the trustees on my examination of the financial statements of Blackburn Foodbank (the charity) for the year ended 30 April 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 the Institute of Chartered Accountants in England and Wales (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.



**Dean Rodgers ACA**  
**For and on behalf of PM+M Solutions for Business LLP**

New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

Dated: 26 February 2026

**BLACKBURN FOODBANK****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	364,528	560,014	924,542	472,171	364,806	836,977
Charitable activities	4	19,440	-	19,440	13,635	-	13,635
Investments	5	14,595	-	14,595	4,212	-	4,212
<b>Total income</b>		<b>398,563</b>	<b>560,014</b>	<b>958,577</b>	<b>490,018</b>	<b>364,806</b>	<b>854,824</b>
<b>Expenditure on:</b>							
Charitable activities	6	368,592	438,714	807,306	387,535	369,472	757,007
<b>Total expenditure</b>		<b>368,592</b>	<b>438,714</b>	<b>807,306</b>	<b>387,535</b>	<b>369,472</b>	<b>757,007</b>
<b>Net income</b>		<b>29,971</b>	<b>121,300</b>	<b>151,271</b>	<b>102,483</b>	<b>(4,666)</b>	<b>97,817</b>
Transfers between funds		(4,001)	4,001	-	74,815	(74,815)	-
<b>Net movement in funds</b>	7	<b>25,970</b>	<b>125,301</b>	<b>151,271</b>	<b>177,298</b>	<b>(79,481)</b>	<b>97,817</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2024		599,791	131,152	730,943	422,493	210,633	633,126
<b>Fund balances at 30 April 2025</b>		<b>625,761</b>	<b>256,453</b>	<b>882,214</b>	<b>599,791</b>	<b>131,152</b>	<b>730,943</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BLACKBURN FOODBANK****BALANCE SHEET****AS AT 30 APRIL 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Stocks	12	16,216		30,176	
Debtors	11	14,505		30,806	
Cash at bank and in hand		947,219		890,395	
		<u>977,940</u>		<u>951,377</u>	
<b>Creditors: amounts falling due within one year</b>	13	<b>(95,726)</b>		<b>(220,434)</b>	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			<b>882,214</b>		<b>730,943</b>
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Restricted income funds	16	256,453		131,152	
Unrestricted funds	17	625,761		599,791	
		<u>          </u>		<u>          </u>	
			<b>882,214</b>		<b>730,943</b>
			<u>          </u>		<u>          </u>

The financial statements were approved by the trustees on 26 February 2026

*S. P. Adnitt**N.J. Wilkinson*S P Adnitt (Chair)  
**Trustee**N J Wilkinson (Treasurer)  
**Trustee**

**BLACKBURN FOODBANK****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 APRIL 2025**


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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20	42,229		298,365	
<b>Investing activities</b>					
Investment income received		14,595		4,212	
<b>Net cash generated from investing activities</b>		14,595		4,212	
<b>Net cash generated from financing activities</b>		-		-	
<b>Net increase in cash and cash equivalents</b>		56,824		302,577	
Cash and cash equivalents at beginning of year		890,395		587,818	
<b>Cash and cash equivalents at end of year</b>		947,219		890,395	

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# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2025

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#### 1 Accounting policies

##### Charity information

Blackburn Foodbank is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

##### 1.1 Basis of preparation

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.

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 and 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.

##### 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.

##### 1.6 Stocks

Stocks is valued at an amount per kilogram as recommended by The Trussell Trust. Food donations received have no cost or net realisable value as they will be donated without consideration.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

(Continued)

#### 1.7 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.

#### 1.8 Financial instruments

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

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

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

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

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

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

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2025****3 Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Cash donations	154,883	-	154,883	148,216	-	148,216
Grants	10,932	560,014	570,946	66,893	364,806	431,699
Food donations	198,713	-	198,713	257,062	-	257,062
	<u>364,528</u>	<u>560,014</u>	<u>924,542</u>	<u>472,171</u>	<u>364,806</u>	<u>836,977</u>

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financial advice	19,440	13,635
	<u>19,440</u>	<u>13,635</u>

**5 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	14,595	4,212
	<u>14,595</u>	<u>4,212</u>

**6 Expenditure on charitable activities**

	2025 £	2024 £
Staff costs	390,350	336,161
Charitable activities	190,133	153,053
Food donations	212,673	267,793
Fuel vouchers	14,150	-
	<u>807,306</u>	<u>757,007</u>
<b>Analysis by fund</b>		
Unrestricted funds	368,592	387,535
Restricted funds	438,714	369,472
	<u>807,306</u>	<u>757,007</u>

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	<b>2,850</b>	2,700
		<u>          </u>	<u>          </u>

**8 Trustees**

The charity employs the wife of trustee Mark Blackshaw in a key management position. Total remuneration of £19,195 relating to this employee is included in employment costs for the year.

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

**9 Support costs allocated to activities**

	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2024</b>
	£	£
Support	<b>511,904</b>	459,312
Governance	<b>2,850</b>	2,700
	<u>          </u>	<u>          </u>
	<b>514,754</b>	462,012
	<u>          </u>	<u>          </u>

**10 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	17	16
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	<b>346,768</b>	301,489
Social security costs	<b>21,981</b>	16,422
Other pension costs	<b>21,601</b>	18,250
	<u>          </u>	<u>          </u>
	<b>390,350</b>	336,161
	<u>          </u>	<u>          </u>

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

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>11 Debtors</b>		<b>2025</b>	<b>2024</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		-	3,980
Prepayments and accrued income		<b>14,505</b>	26,826
		<u><b>14,505</b></u>	<u>30,806</u>
<b>12 Stocks</b>		<b>2025</b>	<b>2024</b>
		£	£
Food for donations out		<b>16,216</b>	30,176
		<u><b>16,216</b></u>	<u>30,176</u>
<b>13 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	£	£
Other taxation and social security		<b>3,508</b>	3,470
Deferred income	<b>14</b>	<b>75,774</b>	206,101
Trade creditors		<b>6,570</b>	-
Other creditors		<b>730</b>	-
Accruals		<b>9,144</b>	10,863
		<u><b>95,726</b></u>	<u><b>220,434</b></u>
<b>14 Deferred income</b>		<b>2025</b>	<b>2024</b>
		£	£
Grant income		<b>75,774</b>	206,101
		<u><b>75,774</b></u>	<u>206,101</u>
<b>15 Retirement benefit schemes</b>		<b>2025</b>	<b>2024</b>
<b>Defined contribution schemes</b>		£	£
Charge to profit or loss in respect of defined contribution schemes		<b>21,601</b>	18,250
		<u><b>21,601</b></u>	<u>18,250</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025****16 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 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
	-	-	-	-	-
Aldi	631	-	(631)	-	-
B&Q	-	-	(1,385)	1,385	-
Blackburn with Darwen Borough Council	185,137	-	(60,136)	-	125,001
Care Network & BWD	-	6,000	(3,050)	-	2,950
Church Latterday	-	61,250	(42,107)	-	19,143
Food Alliance	-	718	(1,476)	-	(758)
Gamble Aware	3,260	81,162	(82,992)	-	1,430
HSF 5&6	-	118,600	(44,105)	-	74,495
National Lottery	(1,733)	57,529	(58,133)	2,336	-
Neighbourly	-	500	-	-	500
Photo Project	-	8,052	(8,038)	-	14
Ribble Valley Foodbank	-	242	(2,857)	-	(2,615)
Sainsbury's	-	-	(280)	280	-
Trussell Trust	(56,143)	225,961	(133,525)	-	36,293
	<u>131,152</u>	<u>560,014</u>	<u>(438,714)</u>	<u>4,001</u>	<u>256,453</u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
Aldi	1,000	-	(370)	-	630
Blackburn with Darwen Borough Council	100,236	211,420	(51,236)	(75,283)	185,137
Community Foundation For Lancashire	31	-	-	(31)	-
Martin Lewis	3,752	-	-	(3,752)	-
National Lottery	50,038	92,040	(143,697)	(113)	(1,732)
Tesco	11	-	-	(11)	-
Trussell Trust	32,885	39,493	(127,962)	(559)	(56,143)
United Utilities	(6,498)	-	-	6,498	-
B&Q	4,584	-	(4,549)	(35)	-
Gamble Aware	24,565	19,853	(41,158)	-	3,260
Sainsbury's	29	1,500	-	(1,529)	-
Lidl	-	500	(500)	-	-
	<u>210,633</u>	<u>364,806</u>	<u>(369,472)</u>	<u>(74,815)</u>	<u>131,152</u>

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025****17 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.

	<b>At 1 May 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2025</b>
	£	£	£	£	£
General funds	<u>599,791</u>	<u>398,563</u>	<u>(368,592)</u>	<u>(4,001)</u>	<u>625,761</u>
<b>Previous year:</b>	<b>At 1 May 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2024</b>
	£	£	£	£	£
General funds	<u>422,493</u>	<u>490,018</u>	<u>(387,535)</u>	<u>74,815</u>	<u>599,791</u>

**18 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>
	£	£	£
<b>At 30 April 2025:</b>			
Current assets/(liabilities)	<u>627,426</u>	<u>254,788</u>	<u>882,214</u>
	<u>627,426</u>	<u>254,788</u>	<u>882,214</u>
<i>Per balance sheet</i>	<b>625,761</b>	<b>256,453</b>	<b>882,214</b>
<i>Balance to allocate</i>	<b>(1,665)</b>	<b>1,665</b>	<b>-</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	<u>599,791</u>	<u>131,152</u>	<u>730,943</u>
	<u>599,791</u>	<u>131,152</u>	<u>730,943</u>

**19 Related party transactions**

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

**BLACKBURN FOODBANK****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 APRIL 2025**


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<b>20</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		£	£
	Surplus for the year	151,271	97,817
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(14,595)	(4,212)
	<b>Movements in working capital:</b>		
	Decrease in stocks	13,960	10,731
	Decrease/(increase) in debtors	16,301	(15,838)
	Increase in creditors	5,619	3,766
	(Decrease)/increase in deferred income	(130,327)	206,101
	<b>Cash generated from operations</b>	<b>42,229</b>	<b>298,365</b>
		<u>          </u>	<u>          </u>
<b>21</b>	<b>Analysis of changes in net funds</b>		
	The charity had no material debt during the year.		

**BLACKBURN FOODBANK**

England & Wales - Charity number 1190517

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# Accounts

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Charity registration number 1190517

**BLACKBURN FOODBANK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Challenge Way**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

# BLACKBURN FOODBANK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

S P Adnitt (Chair)  
L Shore (Secretary)  
N J Wilkinson (Treasurer)  
M Blackshaw  
J A Floyd  
M Calow  
B K Lewis  
R N Roberts

**Charity number (England and Wales)**

1190517

**Principal address**

The Oaks  
Oakenhurst Road  
Blackburn  
BB2 1SN

**Independent examiner**

PM+M Solutions for Business LLP  
New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

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# BLACKBURN FOODBANK

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Statement of cash flows	7
Notes to the financial statements	8 - 15

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# BLACKBURN FOODBANK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2024

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The trustees present their annual report and financial statements for the year ended 30 April 2024.

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

#### **Objectives and activities**

The objects of the charity is to relieve persons in Blackburn with Darwen who are in a condition of need, hardship or distress ('beneficiaries') in such ways as the trustees from time to time think fit, in particular but not exclusively by:

a) supplying boxes to beneficiaries which contain tinned and dried goods to ensure a healthy, balanced and nutritious diet sufficient for up to three days, and;

b) such other means, including (but not limited to) the provision of support and advisory services.

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

#### **Achievements and performance**

Blackburn Foodbank has continued to uphold its direct service to the people in Blackburn with Darwen who require food support or money advice.

The Charity has received a substantial amount of grant income during this financial year but we do not anticipate that this will be repeated in future years.

The cost of living is affecting all our residents, particularly those who have no financial or emotional buffer. We are a constant; offering a service and treating all people with dignity and respect.

Our staff team is stable and growing in confidence and efficiency with our core mission of ending the need for foodbanks at the fore. Our 70-strong volunteer team is dedicated: amazing commitment is shown by all, and care and compassion evident when talking to clients on the phone or in person at the foodbank. We have had a whole variety of support from different businesses with many encouraging their staff to volunteer at the foodbank as part of their Corporate Social Responsibility. We have consolidated our support offering by working in partnership with other organisations in the Borough – for example Lancashire Mind (providing mental health counselling) and Newground (providing employment support and getting people closer to the job market).

The outreach community work undertaken by our Money Advice Centre is solid with all centres staffed and our advice team spread appropriately across Blackburn with Darwen, minimising travel and/or increasing accessibility for our clients.

To meet the client demand, we are open five days a week for debt and welfare advice and three days for food support.

During the year Blackburn Foodbank provided assistance to the people of Blackburn with Darwen in the following areas:

- 17,854 individual 3-day food parcels - representing 162,648 meals to 11,162 adults and 6,910 children
- Food received in excess of 104,000kg – with an increase of purchased food and decrease in donations
- Money Advice Centre managed in excess of £2,523,000 debt and maximised income for 366 clients, including 99 families with children.

#### **Financial review**

Net incoming resources for the year were £97,817. Total fund balances at 30 April 2024 were £730,943, of which £131,152 were restricted.

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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

It is the general policy of the charity that its free reserves should be minimally maintained to enable operations for 12 to 18 months. The trustees consider this to be represented as an amount of approximately £400,000.

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

Blackburn Foodbank is a charitable incorporated organisation established under a constitution which outlines the objects, powers and other guidance adopted. The charity trustees shall manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Every charity trustee must be a natural person and not under the age of sixteen. At least one of the trustees of the charity must be eighteen years of age or over. There must be at least three charity trustees. Apart from the first charity trustees, every trustee must be appointed for a fixed term by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

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

S P Adnitt (Chair)  
L Shore (Secretary)  
N J Wilkinson (Treasurer)  
M Blackshaw  
J A Floyd  
M Calow  
B K Lewis  
R N Roberts

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

The charity is a member of the Trussell Trust network of foodbanks. Policies and procedures adopted by the charity are mainly based on those of the Trust.

Blackburn Foodbank previously operated as the Blackburn Foodbank Charitable Association (charity number 1151310) before transferring all funds and operations to the Charitable Incorporated Organisation (CIO) from 1 May 2021. The retired charity entity was removed from the Charity Commission on 31 January 2024.

### **Statement of trustees' responsibilities**

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

The law applicable to charities in England and Wales 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 year.

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

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

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

*S. P. Adnitt*

S P Adnitt (Chair)  
**Trustee**

27 February 2025

*N J Wilkinson*

N J Wilkinson (Treasurer)  
**Trustee**

# BLACKBURN FOODBANK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN FOODBANK

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I report to the trustees on my examination of the financial statements of Blackburn Foodbank (the charity) for the year ended 30 April 2024.

### 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 the Institute of Chartered Accountants in England and Wales (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.



**Dean Rodgers ACA**  
**For and on behalf of PM+M Solutions for Business LLP**

New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

Dated: 27 February 2025

# BLACKBURN FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	472,171	364,806	836,977	484,729	381,536	866,265
Charitable activities	4	13,635	-	13,635	-	-	-
Investments	5	4,212	-	4,212	-	-	-
<b>Total income</b>		<b>490,018</b>	<b>364,806</b>	<b>854,824</b>	<b>484,729</b>	<b>381,536</b>	<b>866,265</b>
<b>Expenditure on:</b>							
Charitable activities	6	387,535	369,472	757,007	410,297	341,485	751,782
<b>Total expenditure</b>		<b>387,535</b>	<b>369,472</b>	<b>757,007</b>	<b>410,297</b>	<b>341,485</b>	<b>751,782</b>
<b>Net income/(expenditure)</b>		<b>102,483</b>	<b>(4,666)</b>	<b>97,817</b>	<b>74,432</b>	<b>40,051</b>	<b>114,483</b>
Transfers between funds		74,815	(74,815)	-	(113)	113	-
<b>Net movement in funds</b>	7	<b>177,298</b>	<b>(79,481)</b>	<b>97,817</b>	<b>74,319</b>	<b>40,164</b>	<b>114,483</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2023		422,493	210,633	633,126	348,174	170,469	518,643
<b>Fund balances at 30 April 2024</b>		<b>599,791</b>	<b>131,152</b>	<b>730,943</b>	<b>422,493</b>	<b>210,633</b>	<b>633,126</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BLACKBURN FOODBANK

## BALANCE SHEET

AS AT 30 APRIL 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Stocks	11	30,176		40,907	
Debtors	12	30,806		14,968	
Cash at bank and in hand		890,395		587,818	
		<u>951,377</u>		<u>643,693</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(220,434)</u>		<u>(10,567)</u>	
<b>Net current assets</b>			<u>730,943</u>		<u>633,126</u>
<b>The funds of the charity</b>					
Restricted income funds	18	131,152		210,633	
Unrestricted funds	16	599,791		422,493	
			<u>730,943</u>		<u>633,126</u>

The financial statements were approved by the trustees on 27 February 2025

*S.P Adnitt*

S P Adnitt (Chair)  
Trustee

*N J Wilkinson*

N J Wilkinson (Treasurer)  
Trustee

# BLACKBURN FOODBANK

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 APRIL 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		298,365		112,085
<b>Investing activities</b>					
Investment income received		4,212		-	
<b>Net cash generated from investing activities</b>			4,212		-
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			302,577		112,085
Cash and cash equivalents at beginning of year			587,818		475,733
<b>Cash and cash equivalents at end of year</b>			890,395		587,818

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# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

#### Charity information

Blackburn Foodbank is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

#### 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.

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 and 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.

#### 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.

#### 1.6 Stocks

Stocks is valued at an amount per kilogram as recommended by The Trussell Trust. Food donations received have no cost or net realisable value as they will be donated without consideration.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

(Continued)

#### 1.7 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.

#### 1.8 Financial instruments

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

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

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

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

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

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

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Cash donations	148,216	-	148,216	186,394	-	186,394
Grants	66,893	364,806	431,699	10,602	381,536	392,138
Food donations	257,062	-	257,062	287,733	-	287,733
	<u>472,171</u>	<u>364,806</u>	<u>836,977</u>	<u>484,729</u>	<u>381,536</u>	<u>866,265</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financial advice	13,635	-
	<u>13,635</u>	<u>-</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,212	-
	<u>4,212</u>	<u>-</u>

### 6 Expenditure on charitable activities

	2024 £	2023 £
Staff costs	336,161	301,538
Charitable activities	153,053	170,111
Food donations	267,793	280,133
	<u>757,007</u>	<u>751,782</u>
<b>Analysis by fund</b>		
Unrestricted funds	387,535	410,297
Restricted funds	369,472	341,485
	<u>757,007</u>	<u>751,782</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 7 Net movement in funds

2024	2023
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,700	2,568
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### 8 Support costs allocated to activities

Total	Total
2024	2023
£	£

Support

459,312	372,815
---------	---------

Governance

2,700	4,308
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462,012	377,123
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### 9 Trustees

The charity employs the wife of trustee Mark Blackshaw in a key management position. Total remuneration of £20,012 relating to this employee is included in employment costs for the year.

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

### 10 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number

16	17
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#### Employment costs

2024	2023
£	£

Wages and salaries

301,489	277,974
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Social security costs

16,422	13,143
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Other pension costs

18,250	10,421
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336,161	301,538
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There were no employees whose annual remuneration was more than £60,000.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

<b>11</b>	<b>Stocks</b>		<b>2024</b>	<b>2023</b>
			£	£
	Food for donations out		<u>30,176</u>	<u>40,907</u>
<b>12</b>	<b>Debtors</b>		<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>		£	£
	Trade debtors		3,980	1,423
	Prepayments and accrued income		<u>26,826</u>	<u>13,545</u>
			<u>30,806</u>	<u>14,968</u>
<b>13</b>	<b>Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		<b>Notes</b>	£	£
	Other taxation and social security		3,470	2,256
	Deferred income	14	206,101	-
	Trade creditors		-	937
	Other creditors		-	139
	Accruals		<u>10,863</u>	<u>7,235</u>
			<u>220,434</u>	<u>10,567</u>
<b>14</b>	<b>Deferred income</b>		<b>2024</b>	<b>2023</b>
			£	£
	Grant income		<u>206,101</u>	<u>-</u>
<b>15</b>	<b>Retirement benefit schemes</b>		<b>2024</b>	<b>2023</b>
	<b>Defined contribution schemes</b>		£	£
	Charge to profit or loss in respect of defined contribution schemes		<u>18,250</u>	<u>10,421</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 16 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 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	<u>422,493</u>	<u>490,018</u>	<u>(387,535)</u>	<u>74,815</u>	<u>599,791</u>
<b>Previous year:</b>	<b>At 1 May 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 April 2023</b>
	£	£	£	£	£
General funds	<u>348,174</u>	<u>484,729</u>	<u>(410,297)</u>	<u>(113)</u>	<u>422,493</u>

### 17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	<u>599,791</u>	<u>131,152</u>	<u>730,943</u>
	<u>599,791</u>	<u>131,152</u>	<u>730,943</u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>At 30 April 2023:</b>			
Current assets/(liabilities)	<u>422,493</u>	<u>210,633</u>	<u>633,126</u>
	<u>422,493</u>	<u>210,633</u>	<u>633,126</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 18 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 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
Aldi	1,000	-	(370)	-	630
Blackburn with Darwen Borough Council	100,236	211,420	(51,236)	(75,283)	185,137
Community Foundation For Lancashire	31	-	-	(31)	-
Martin Lewis	3,752	-	-	(3,752)	-
National Lottery	50,038	92,040	(143,697)	(113)	(1,732)
Tesco	11	-	-	(11)	-
Trussell Trust	32,885	39,493	(127,962)	(559)	(56,143)
United Utilities	(6,498)	-	-	6,498	-
B&Q	4,584	-	(4,549)	(35)	-
Gamble Aware	24,565	19,853	(41,158)	-	3,260
Sainsbury's	29	1,500	-	(1,529)	-
Lidl	-	500	(500)	-	-
	<u>210,633</u>	<u>364,806</u>	<u>(369,472)</u>	<u>(74,815)</u>	<u>131,152</u>

Previous year:	At 1 May 2022	Incoming resources	Resources expended	Transfers	At 30 April 2023
	£	£	£	£	£
Aldi	-	1,000	-	-	1,000
Blackburn with Darwen Borough Council	74,094	146,811	(120,669)	-	100,236
Community Foundation For Lancashire	31	-	-	-	31
Co-op	246	-	(246)	-	-
Food Warehouse	3,271	-	(3,271)	-	-
Martin Lewis	3,752	-	-	-	3,752
National Lottery	47,759	104,849	(102,684)	113	50,037
Tesco	11	-	-	-	11
Trussell Trust	45,801	75,327	(88,242)	-	32,886
United Utilities	(4,496)	11,050	(13,052)	-	(6,498)
B&Q	-	5,000	(416)	-	4,584
Gamble Aware	-	32,999	(8,434)	-	24,565
Sainsbury's	-	4,500	(4,471)	-	29
	<u>170,469</u>	<u>381,536</u>	<u>(341,485)</u>	<u>113</u>	<u>210,633</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

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<b>20</b>	<b>Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	<b>97,817</b>	114,483
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	<b>(4,212)</b>	-
	<b>Movements in working capital:</b>		
	Decrease/(increase) in stocks	<b>10,731</b>	(7,600)
	(Increase)/decrease in debtors	<b>(15,838)</b>	1,968
	Increase in creditors	<b>3,766</b>	3,234
	Increase in deferred income	<b>206,101</b>	-
	<b>Cash generated from operations</b>	<b>298,365</b>	112,085

### 21 Analysis of changes in net funds

The charity had no material debt during the year.

**BLACKBURN FOODBANK**

England & Wales - Charity number 1190517

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# Accounts

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Charity registration number 1190517

**BLACKBURN FOODBANK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Challenge Way**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

# BLACKBURN FOODBANK

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

S P Adnitt (Chair)  
L Shore (Secretary)  
N J Wilkinson (Treasurer)  
M Blackshaw  
J A Floyd  
M Calow  
B K Lewis (Appointed 9 January 2023)  
R N Roberts (Appointed 9 January 2023)

### Charity number

1190517

### Principal address

The Oaks  
Oakenhurst Road  
Blackburn  
BB2 1SN

### Independent examiner

PM+M Solutions for Business LLP  
New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

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# BLACKBURN FOODBANK

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Balance sheet	6
Notes to the financial statements	7 - 12

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# BLACKBURN FOODBANK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2023

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The trustees present their annual report and financial statements for the year ended 30 April 2023.

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

#### **Objectives and activities**

The objects of the charity is to relieve persons in Blackburn with Darwen who are in a condition of need, hardship or distress ('beneficiaries') in such ways as the trustees from time to time think fit, in particular but not exclusively by:

- a) supplying boxes to beneficiaries which contain tinned and dried goods to ensure a healthy, balanced and nutritious diet sufficient for up to three days, and;
- b) such other means, including (but not limited to) the provision of support and advisory services.

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

#### **Achievements and performance**

Blackburn Foodbank has continued to uphold its direct service to the people in Blackburn with Darwen who require food support or money advice.

The cost of living is affecting all our residents, particularly those who have no financial or emotional buffer. We are a constant; offering a service and treating all people with dignity and respect.

Our staff team is stable and growing in confidence and efficiency with our core mission of ending the need for foodbanks at the fore. Our 50-strong volunteer team is back to full strength. Amazing commitment is shown by all, and care and compassion evident when talking to clients on the phone or in person at the foodbank. We have had a whole variety of support from different businesses with many encouraging their staff to volunteer at the foodbank as part of their Corporate Social Responsibility. We have expanded our support by working in partnership with other organisations in the Borough – for example Minds Matters (providing mental health counselling) and Newground (providing employment support and getting people closer to the job market).

The outreach community work undertaken by our Money Advice Service is solid with all centres staffed and our advice team spread appropriately across Blackburn with Darwen, minimising travel or increasing accessibility for our clients.

To meet the client demand, we are open five days a week for debt and welfare advice and three days for food support. We have been able to open our doors to clients for receipt of parcels but have been unable to open our café. We are devising innovative ways to help our clients be more resilient by introducing 'Just Cook' bags and providing simple recipe ideas.

During the year Blackburn Foodbank provided assistance to the people of Blackburn with Darwen in the following areas:

- 21,462 individual 3-day food parcels - representing 193,158 meals to 12,367 adults and 9,095 children
- Food received in excess of 159,000 kg – with an increase of purchased food and decrease in donations
- Money Advice Service managed in excess of £1,930,000 debt and maximised income for 330 clients, including 86 families with children.

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

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### Financial review

Net incoming resources for the year were £114,483. Total fund balances at 30 April 2023 were £633,126, of which £210,633 were restricted.

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

### Structure, governance and management

Blackburn Foodbank is a charitable incorporated organisation established under a constitution which outlines the objects, powers and other guidance adopted. The charity trustees shall manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Every charity trustee must be a natural person and not under the age of sixteen. At least one of the trustees of the charity must be eighteen years of age or over. There must be at least three charity trustees. Apart from the first charity trustees, every trustee must be appointed for a fixed term by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

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

S P Adnitt (Chair)

L Shore (Secretary)

N J Wilkinson (Treasurer)

M Blackshaw

J A Floyd

M Calow

B K Lewis

(Appointed 9 January 2023)

R N Roberts

(Appointed 9 January 2023)

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

The charity is a member of the Trussell Trust network of foodbanks. Policies and procedures adopted by the charity are mainly based on those of the Trust.

Blackburn Foodbank previously operated as the Blackburn Foodbank Charitable Association (charity number 1151310) before transferring all funds and operations to the Charitable Incorporated Organisation (CIO) from 1 May 2021. The retired charity entity was removed from the Charity Commission on 31 January 2024.

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

---

### Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales 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 year.

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

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

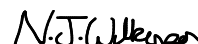
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



S P Adnitt (Chair)  
**Trustee**

13 February 2024



N J Wilkinson (Treasurer)  
**Trustee**

# BLACKBURN FOODBANK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN FOODBANK

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I report to the trustees on my examination of the financial statements of Blackburn Foodbank (the charity) for the year ended 30 April 2023.

### 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 the Institute of Chartered Accountants in England and Wales (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.



**Ceri Dixon BSc ACA**  
**For and on behalf of PM+M Solutions for Business LLP**

New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

Dated: 13 February 2024

# BLACKBURN FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	484,729	381,536	866,265	392,950	305,115	698,065
<b>Expenditure on:</b>							
Charitable activities	4	410,297	341,485	751,782	288,575	235,554	524,129
<b>Net incoming resources before transfers</b>		<b>74,432</b>	<b>40,051</b>	<b>114,483</b>	<b>104,375</b>	<b>69,561</b>	<b>173,936</b>
Gross transfers between funds		(113)	113	-	1,458	(1,458)	-
<b>Net income for the year/ Net incoming resources</b>		<b>74,319</b>	<b>40,164</b>	<b>114,483</b>	<b>105,833</b>	<b>68,103</b>	<b>173,936</b>
<b>Other recognised gains and losses</b>							
Other gains or losses	8	-	-	-	242,341	102,366	344,707
<b>Net movement in funds</b>		<b>74,319</b>	<b>40,164</b>	<b>114,483</b>	<b>348,174</b>	<b>170,469</b>	<b>518,643</b>
Fund balances at 1 May 2022		348,174	170,469	518,643	-	-	-
<b>Fund balances at 30 April 2023</b>		<b>422,493</b>	<b>210,633</b>	<b>633,126</b>	<b>348,174</b>	<b>170,469</b>	<b>518,643</b>

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

All income and expenditure derive from continuing activities.

# BLACKBURN FOODBANK

## BALANCE SHEET

AS AT 30 APRIL 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Stocks	9	40,907		33,307	
Debtors	10	14,968		16,936	
Cash at bank and in hand		587,818		475,733	
		<u>643,693</u>		<u>525,976</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(10,567)</u>		<u>(7,333)</u>	
Net current assets			<u>633,126</u>		<u>518,643</u>
<b>Income funds</b>					
Restricted funds	12	210,633		170,469	
Unrestricted funds		422,493		348,174	
		<u>633,126</u>		<u>518,643</u>	

The financial statements were approved by the Trustees on 13 February 2024

S P Adnitt (Chair)  
Trustee

N J Wilkinson (Treasurer)  
Trustee

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

---

### 1 Accounting policies

#### Charity information

Blackburn Foodbank is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

#### 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.

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.

#### 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.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

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### 1 Accounting policies (Continued)

#### 1.6 Stocks

Stocks is valued at an amount per kilogram as recommended by The Trussell Trust. Food donations received have no cost or net realisable value as they will be donated without consideration.

#### 1.7 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.

#### 1.8 Financial instruments

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

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

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

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

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

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

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Donations and gifts	186,394	-	186,394	138,079	-	138,079
Grants	10,602	381,536	392,138	36,000	305,115	341,115
Donated goods and services	287,733	-	287,733	218,871	-	218,871
	<u>484,729</u>	<u>381,536</u>	<u>866,265</u>	<u>392,950</u>	<u>305,115</u>	<u>698,065</u>

### 4 Charitable activities

	<b>2023 £</b>	<b>2022 £</b>
Staff costs	301,538	171,339
Charitable activities	170,111	155,011
Value of donated food	280,133	197,779
	<u>751,782</u>	<u>524,129</u>
<b>Analysis by fund</b>		
Unrestricted funds	410,297	288,575
Restricted funds	341,485	235,554
	<u>751,782</u>	<u>524,129</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

5 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Charitable activities	372,815	4,308	377,123	229,611	2,350	231,961
	<u>372,815</u>	<u>4,308</u>	<u>377,123</u>	<u>229,611</u>	<u>2,350</u>	<u>231,961</u>

Governance costs includes payments to the independent examiners of £2,568 (2022- £2,400) for independent examination fees.

### 6 Trustees

The charity employs the wife of trustee Mark Blackshaw in a key management position. Total remuneration of £20,738 relating to this employee is included in employment costs for the year.

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

### 7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	17	12
	<u>17</u>	<u>12</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	277,974	157,896
Social security costs	13,143	4,717
Pension costs	10,421	8,726
	<u>301,538</u>	<u>171,339</u>

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

### 8 Other gains or losses

	Total	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Transfer of funds from charity entity	-	242,341	102,366	344,707
	<u>-</u>	<u>242,341</u>	<u>102,366</u>	<u>344,707</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

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<b>9</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Food for donations out	<b>40,907</b>	33,307
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Trade debtors	<b>1,423</b>	2,200
	Prepayments and accrued income	<b>13,545</b>	14,736
		<u>          </u>	<u>          </u>
		<b>14,968</b>	16,936
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Other taxation and social security	<b>2,256</b>	-
	Trade creditors	<b>937</b>	3,713
	Other creditors	<b>139</b>	-
	Accruals and deferred income	<b>7,235</b>	3,620
		<u>          </u>	<u>          </u>
		<b>10,567</b>	<b>7,333</b>
		<u>          </u>	<u>          </u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

### 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			
	Incoming resources	Resources expended	Transfers	Balance at 1 May 2022	Incoming resources	Resources expended	Transfers	Balance at 30 April 2023
	£	£	£	£	£	£	£	£
Aldi	-	(381)	381	-	1,000	-	-	1,000
Blackburn with Darwen Borough Council	107,000	(62,913)	30,007	74,094	146,811	(120,669)	-	100,236
Brian Mercer Trust	-	(7,955)	7,955	-	-	-	-	-
Charities Aid Foundation	-	(3,804)	3,804	-	-	-	-	-
Community Foundation For Lancashire	-	-	31	31	-	-	-	31
Co-op	246	-	-	246	-	(246)	-	-
Food Warehouse	-	(24,729)	28,000	3,271	-	(3,271)	-	-
Hamilton's Fruit & Veg	-	(1,589)	1,589	-	-	-	-	-
J & E Coar	-	(1,369)	1,369	-	-	-	-	-
Martin Lewis	-	(1,346)	5,098	3,752	-	-	-	3,752
National Lottery	103,603	(55,957)	113	47,759	104,849	(102,684)	113	50,037
Singletons Dairy	-	(2,222)	2,222	-	-	-	-	-
Tesco	-	-	11	11	-	-	-	11
Trussell Trust	72,166	(50,618)	24,253	45,801	75,327	(88,242)	-	32,886
United Utilities	22,100	(24,129)	(2,467)	(4,496)	11,050	(13,052)	-	(6,498)
B&Q	-	-	-	-	5,000	(416)	-	4,584
Gamble Aware	-	-	-	-	32,999	(8,434)	-	24,565
Sainsbury's	-	-	-	-	4,500	(4,471)	-	29
	<b>305,115</b>	<b>(237,012)</b>	<b>102,366</b>	<b>170,469</b>	<b>381,536</b>	<b>(341,485)</b>	<b>113</b>	<b>210,633</b>

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 30 April 2023 are represented by:					
Current assets/(liabilities)	422,493	210,633	633,126	348,174	170,469
	<b>422,493</b>	<b>210,633</b>	<b>633,126</b>	<b>348,174</b>	<b>170,469</b>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**BLACKBURN FOODBANK**

England & Wales - Charity number 1190517

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# Accounts

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Charity registration number 1190517

**BLACKBURN FOODBANK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**PM+M Solutions for Business LLP**  
**Chartered Accountants**  
**New Century House**  
**Greenbank Technology Park**  
**Challenge Way**  
**Blackburn**  
**Lancashire**  
**BB1 5QB**

# BLACKBURN FOODBANK

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

S P Adnitt  
L Shore  
N J Wilkinson  
M Blackshaw  
J A Floyd  
M Calow (Appointed 10 March 2022)  
B K Lewis (Appointed 9 January 2023)  
R N Roberts (Appointed 9 January 2023)

### Charity number

1190517

### Principal address

The Oaks  
Oakenhurst Road  
Blackburn  
BB2 1SN

### Independent examiner

PM+M Solutions for Business LLP  
New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

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# BLACKBURN FOODBANK

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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# BLACKBURN FOODBANK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 APRIL 2022

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The trustees present their annual report and financial statements for the year ended 30 April 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).

#### **Objectives and activities**

The objects of the charity are to relieve persons in Blackburn with Darwen who are in a condition of need, hardship or distress ('beneficiaries') in such ways as the trustees from time to time think fit, in particular but not exclusively by:

- a) supplying boxes to beneficiaries which contain tinned and dried goods to ensure a healthy, balanced and nutritious diet sufficient for up to three days, and,
- b) such other means, including (but not limited to) the provision of support and advisory services.

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

#### **Achievements and performance**

Blackburn Foodbank has continued to uphold its direct service to the people in Blackburn with Darwen who require food support or money advice.

The aftermath of the COVID-19 pandemic restrictions is now truly being felt with the inflationary crisis affecting all our residents, particularly those who have no financial or emotional buffer. We are a constant; offering a service and treating all people with dignity and respect.

We have received grant funding and donations to enable expansion of our staff team to include a volunteer coordinator, communications officer and additional money advice advisers. These roles have the mission to end the need for foodbanks. Our 45-strong volunteer team is back to full strength with amazing commitment shown by all, and care and compassion evident when talking to clients on the phone or in person at the foodbank. We have had a whole variety of support from different businesses with many encouraging their staff to volunteer at the foodbank as part of their Corporate Social Responsibility.

The outreach community work undertaken by our Money Advice Service is excellent with all centres staffed and our advice team spread appropriately across Blackburn with Darwen, minimising travel or increasing accessibility for our clients.

To meet the 43% rising demand, we are open five days a week for debt and welfare advice and three days for food support. We have been able to open our doors to clients for receipt of parcels but given the 43% increase in demand have been unable to reopen the café.

During the year Blackburn Foodbank provided assistance to the people of Blackburn with Darwen in the following areas:

- 17,795 individual 3-day food parcels - representing 160,155 meals to 9,718 adults and 8,077 children
- Food received in excess of 150,000 kg - an increase of 137% in purchased food and decrease in donations by 21%
- Money Advice Service managed in excess of £1,460,000 debt and maximised income for 278 clients, including 98 families with children

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

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### Financial review

Net incoming resources for the year were £173,936. Total fund balances at 30 April 2022 were £518,643, of which £170,469 were restricted.

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

### Structure, governance and management

Blackburn Foodbank is a charitable incorporated organisation established under a constitution which outlines the objects, powers and other guidance adopted. The charity trustees shall manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

Every charity trustee must be a natural person and not under the age of sixteen. At least one of the trustees of the charity must be eighteen years of age or over. There must be at least three charity trustees. Apart from the first charity trustees, every trustee must be appointed for a term of one year by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

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

S P Adnitt

L Shore

N J Wilkinson

M Blackshaw

J A Floyd

M Calow

(Appointed 10 March 2022)

B K Lewis

(Appointed 9 January 2023)

R N Roberts

(Appointed 9 January 2023)

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

The charity is a member of the Trussell Trust network of foodbanks. Policies and procedures adopted by the charity are mainly based on those of the Trust.

# BLACKBURN FOODBANK

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

---

### Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales 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 year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



L Shore  
**Trustee**



N J Wilkinson  
**Trustee**

28 February 2023

# BLACKBURN FOODBANK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN FOODBANK

---

I report to the trustees on my examination of the financial statements of Blackburn Foodbank (the charity) for the year ended 30 April 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 the Institute of Chartered Accountants in England and Wales (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.



**Ceri Dixon BSc ACA**  
**For and on behalf of PM+M Solutions for Business LLP**

New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
Lancashire  
BB1 5QB

Dated: 28 February 2023

# BLACKBURN FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	392,950	305,115	698,065	-
<b>Expenditure on:</b>					
Charitable activities	4	288,575	235,554	524,129	-
<b>Net incoming resources before transfers</b>		<b>104,375</b>	<b>69,561</b>	<b>173,936</b>	-
Gross transfers between funds		1,458	(1,458)	-	-
<b>Net income for the year/ Net incoming resources</b>		<b>105,833</b>	<b>68,103</b>	<b>173,936</b>	-
<b>Other recognised gains and losses</b>					
Other gains or losses	8	242,341	102,366	344,707	-
<b>Net movement in funds</b>		<b>348,174</b>	<b>170,469</b>	<b>518,643</b>	-
Fund balances at 1 May 2021		-	-	-	-
<b>Fund balances at 30 April 2022</b>		<b>348,174</b>	<b>170,469</b>	<b>518,643</b>	-

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

All income and expenditure derive from continuing activities.

# BLACKBURN FOODBANK

## BALANCE SHEET

AS AT 30 APRIL 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Stocks	9	33,307		-	
Debtors	10	16,936		-	
Cash at bank and in hand		475,733		-	
		<u>525,976</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>	11	(7,333)		-	
Net current assets			<u>518,643</u>		<u>-</u>
<b>Income funds</b>					
Restricted funds	12	170,469		-	
Unrestricted funds		348,174		-	
			<u>518,643</u>		<u>-</u>

The financial statements were approved by the Trustees on 28 February 2023



L Shore  
Trustee



N J Wilkinson  
Trustee

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

---

### 1 Accounting policies

#### Charity information

Blackburn Foodbank is a charitable incorporated organisation registered at the Charity Commission for England and Wales.

#### 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.

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.

#### 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.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies (Continued)

#### 1.6 Stocks

Stocks is valued at an amount per kilogram as recommended by The Trussell Trust. Food donations received have no cost or net realisable value as they will be donated without consideration.

#### 1.7 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.

#### 1.8 Financial instruments

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

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

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

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

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

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

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	138,079	-	138,079	-
Grants	36,000	305,115	341,115	-
Donated goods and services	218,871	-	218,871	-
	<u>392,950</u>	<u>305,115</u>	<u>698,065</u>	<u>-</u>

### 4 Charitable activities

	2022 £	£
Staff costs	171,339	-
Charitable activities	155,011	-
Value of donated food	197,779	-
	<u>524,129</u>	<u>-</u>
	<u>524,129</u>	<u>-</u>
<b>Analysis by fund</b>		
Unrestricted funds	288,575	-
Restricted funds	235,554	-
	<u>524,129</u>	<u>-</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

5 Support costs	Support costs	Governance costs	2022
	£	£	£
Charitable activities	229,611	2,350	231,961
	<u>229,611</u>	<u>2,350</u>	<u>231,961</u>

Governance costs includes payments to the independent examiners of £2,000 (2021- £nil) for independent examination fees.

### 6 Trustees

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

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	12	-
	<u>12</u>	<u>-</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	157,896	-
Social security costs	4,717	-
Pension costs	8,726	-
	<u>171,339</u>	<u>-</u>

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

### 8 Other gains or losses

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Transfer of funds from charity entity	242,341	102,366	344,707	-
	<u>242,341</u>	<u>102,366</u>	<u>344,707</u>	<u>-</u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

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<b>9</b>	<b>Stocks</b>	<b>2022</b>	<b>2021</b>
		£	£
	Food for donations out	<b>33,307</b>	-
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>Amounts falling due within one year:</b>	£	£
	Trade debtors	<b>2,200</b>	-
	Prepayments and accrued income	<b>14,736</b>	-
		<u>          </u>	<u>          </u>
		<b>16,936</b>	-
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Trade creditors	<b>3,713</b>	-
	Accruals and deferred income	<b>3,620</b>	-
		<u>          </u>	<u>          </u>
		<b>7,333</b>	-
		<u>          </u>	<u>          </u>

# BLACKBURN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 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				Balance at 30 April 2022 £
	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	
Aldi	-	-	(381)	381	-
Blackburn with Darwen Borough Council	-	107,000	(62,913)	30,007	74,094
Brian Mercer Trust	-	-	(7,955)	7,955	-
Charities Aid Foundation	-	-	(3,804)	3,804	-
Community Foundation For Lancashire	-	-	-	31	31
Co-op	-	246	-	-	246
Food Warehouse	-	-	(24,729)	28,000	3,271
Hamilton's Fruit & Veg	-	-	(1,589)	1,589	-
J & E Coar	-	-	(1,369)	1,369	-
Martin Lewis	-	-	(1,346)	5,098	3,752
National Lottery	-	103,603	(55,957)	113	47,759
Singletons Dairy	-	-	(2,222)	2,222	-
Tesco	-	-	-	11	11
Trussell Trust	-	72,166	(50,618)	24,253	45,801
United Utilities	-	22,100	(24,129)	(2,467)	(4,496)
	-	305,115	(237,012)	102,366	170,469

### 13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:				
Current assets/(liabilities)	348,174	170,469	518,643	-
	348,174	170,469	518,643	-

### 14 Related party transactions

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

**BLACKBURN FOODBANK**

England & Wales - Charity number 1190517

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# Accounts

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## **Annual Return and Statement of Financial Activity for financial year ending 30<sup>th</sup> April 2021**

### **Blackburn Foodbank Charitable Incorporated Organisation registered in England 1190517**

#### **Annual Return**

Blackburn Foodbank did not carry out any charitable activity in year ending 30<sup>th</sup> April 2021.

All charitable activities continued to be carried out by the Charitable Association (CA) Blackburn Foodbank registered in England – 1151310.

The annual return for the Charitable Association is available on the Charity Commission web site.

#### **Statement Of Financial Activity**

Blackburn Foodbank did not trade in year ending 30<sup>th</sup> April 2021, there was no financial activity.

All financial activity continued to be carried out by the Charitable Association Blackburn Foodbank registered in England – 1151310.

The Statement of Financial Activity and Independent Examiner's report for the CA is available on the Charity Commission web site.

#### **Background Information on the Null return**

Blackburn Foodbank operated as a Charitable Association (CA) since its formation in September 2012. It was recommended that the Trustees change the charitable structure to that of a Charitable Incorporated Organisation. This meant registering a new charity, which was achieved 22<sup>nd</sup> July 2020.

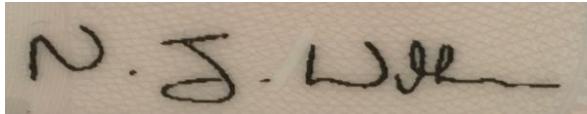
The Trustees understood Blackburn Foodbank would need to operate 2-charities for a short period of time. This was to prepare to transfer: staff; assets; contracts; and ultimately close and deregister the CA. During these preparations an issue relating to the Financial Conduct Authority (FCA) was discovered.

Blackburn Foodbank operates the Oaks Money Advice Service (MAS). This service is FCA registered and this registration is associated with the CA. Closing and deregistering the CA would also result in the MAS losing its FCA registration, and having to cease operation. Resulting in significant impact to people in Blackburn with Darwen and MAS staff.

After discussions with, and following guidance from, FCA. An application was made to transfer ownership of the MAS registration. After submission, the FCA decided the process did not apply and advised a full reapplication. A non-trivial task in cost and timescale.

Negotiations are ongoing with FCA. To allow more time to resolve this issue, the Trustees decided to postpone operating as a CIO until the end of financial year 30<sup>th</sup> April 2021.

As stated above, all charitable and financial activity has continued under the CA (1151310). As of 1<sup>st</sup> May 2021, all charitable and financial activity has been performed by the CIO (1190517). The CA will remain as a registered entity until the issue with the FCA is resolved.

A photograph of a handwritten signature in black ink on a light-colored, textured paper. The signature reads "N. J. Wilkinson" in a cursive style.

Neville Wilkinson

Treasurer Blackburn Foodbank

24<sup>th</sup> February 2022