

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

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
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BLACKBURN FOODBANK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

BLACKBURN FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2022

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

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

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

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

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>
Analysis by fund		
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>
Employment costs	2022 £	2021 £
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 2022 £	Restricted funds 2022 £	Total 2022 £	Total 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

9 Stocks

	2022 £	2021 £
Food for donations out	33,307	-

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,200	-
Prepayments and accrued income	14,736	-
	16,936	-

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,713	-
Accruals and deferred income	3,620	-
	7,333	-

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 1 May 2021	Incoming resources	Resources expended	Transfers
	£	£	£	£
Aldi	-	-	(381)	381
Blackburn with Darwen Borough Council	-	107,000	(62,913)	30,007
Brian Mercer Trust	-	-	(7,955)	7,955
Charities Aid Foundation	-	-	(3,804)	3,804
Community Foundation For Lancashire	-	-	-	31
Co-op	-	246	-	-
Food Warehouse	-	-	(24,729)	28,000
Hamilton's Fruit & Veg	-	-	(1,589)	1,589
J & E Coar	-	-	(1,369)	1,369
Martin Lewis	-	-	(1,346)	5,098
National Lottery	-	103,603	(55,957)	113
Singletons Dairy	-	-	(2,222)	2,222
Tesco	-	-	-	11
Trussell Trust	-	72,166	(50,618)	24,253
United Utilities	-	22,100	(24,129)	(2,467)
	-	305,115	(237,012)	102,366

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).