

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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# 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

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#### 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.

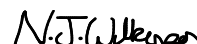
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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

	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><b>633,126</b></u>		<u><b>518,643</b></u>
<b>Income funds</b>					
Restricted funds	12	210,633		170,469	
Unrestricted funds		422,493		348,174	
		<u><b>633,126</b></u>		<u><b>518,643</b></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

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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 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

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
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

	2023 £	2022 £
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
	<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 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Transfer of funds from charity entity	<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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### 9 Stocks

	2023 £	2022 £
Food for donations out	<u>40,907</u>	<u>33,307</u>

### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,423	2,200
Prepayments and accrued income	<u>13,545</u>	<u>14,736</u>
	<u>14,968</u>	<u>16,936</u>

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

	2023 £	2022 £
Other taxation and social security	2,256	-
Trade creditors	937	3,713
Other creditors	139	-
Accruals and deferred income	<u>7,235</u>	<u>3,620</u>
	<u>10,567</u>	<u>7,333</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
	<u>305,115</u>	<u>(237,012)</u>	<u>102,366</u>	<u>170,469</u>	<u>381,536</u>	<u>(341,485)</u>	<u>113</u>	<u>210,633</u>

### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 30 April 2023 are represented by:						
Current assets/(liabilities)	422,493	210,633	633,126	348,174	170,469	518,643
	<u>422,493</u>	<u>210,633</u>	<u>633,126</u>	<u>348,174</u>	<u>170,469</u>	<u>518,643</u>

### 14 Related party transactions

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