

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
CRESCENT FOOD BANK**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

CRESCENT FOOD BANK

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FOR THE YEAR ENDED 31 MARCH 2025**

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CRESCENT FOOD BANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charity are to prevent or relieve poverty in Bolton and the surrounding areas by providing food aid and relief goods, in particular through the collection and distribution of donations and the operation of a food bank.

Significant activities

Since the charity was constituted, Crescent Food Bank (CFB) have helped the local community not only through the operation of a food bank, staffed by volunteers, but have also run a number of related projects including :

- the purchase and delivery of school food parcels
- the distribution of household appliances and furniture to the needy
- the collection and distribution of clothing and school uniforms

The 2024/2025 financial year marked one of the most impactful and transformational periods for Crescent Food Bank. Rising demand driven by the cost of living crisis, major operational changes, multiple targeted projects and strengthened partnerships all contributed to a year of significant growth. Despite navigating two premises relocations, Crescent Food Bank continued to deliver consistent, dignified and culturally appropriate support to thousands of households across Bolton.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on public benefit and are confident that Crescent Food Bank benefits the community.

From 1st April 2024 to 31st March 2025:

- Total People Helped: 6,679
- Total Meals Provided: 192,155
- Total Parcels Distributed: 2,023
- Total Food Weight Distributed: 35,807 kg (over 35 tonnes)

Volunteers

Crescent Food Bank remains a proudly volunteer-led organisation, with volunteers at the heart of everything we do. This year we continued to receive high numbers of volunteer applications from the local community.

We also strengthened partnerships with local schools, directing hundreds of students each year to complete their Duke of Edinburgh Award voluntary hours with us. Of these students, 10–15% choose to stay on as long-term volunteers.

We now have over 70 active volunteers, made up of:

- Rostered volunteers supporting weekly operations
- A flexible volunteer pool for busy periods
- DoE students, young adults, community members and professionals

Their commitment ensured that Crescent Food Bank continued to operate seamlessly through two relocations, major projects and record levels of demand.

CRESCENT FOOD BANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Impact of the Cost of Living Crisis

The ongoing cost of living crisis continued to place significant pressure on households across Bolton. Rising food costs, increased utility bills and unstable income resulted in:

- Greater numbers of working families seeking support
- Increased school-based referrals
- Higher demand for emergency assistance and crisis parcels
- More vulnerable families relying on community and statutory support

Operational Transitions: Premises Relocation

Due to the planned renovation of Prospect Mill, expected to complete in 2026, Crescent Food Bank was required to relocate from its long-standing base.

- August 2024: Moved into a temporary building to ensure continuity of services.
- October 2024: Successfully transitioned into a new permanent premises in the same local area.

Despite limited storage space, constant reorganisation, and increased operational strain, not a single weekly session was missed. Volunteers displayed exceptional resilience, ensuring uninterrupted service provision throughout both moves.

Projects Delivered in 2024/2025

- Educational Support (August 2024): Provided essential electronic tablets for students from low-income families.
- Christmas School Parcels (December 2024): Delivered festive food parcels to families identified by local schools.
- School Uniform Support (4 February 2025): Offered essential uniform items to relieve financial pressure on families.
- Utility Bills Support (16 February 2025): Assisted households struggling to afford rising gas and electricity costs.
- Baby Essentials (March 2025): Provided nappies, formula, wipes and basic items for families with infants.

Strengthening Community Partnerships

Crescent Food Bank worked closely with schools, early help teams, social workers, housing providers and community organisations. These partnerships ensured accurate referrals, early intervention and coordinated support for the most vulnerable.

Recognition: King's Award for Voluntary Service Nomination

In 2025 Crescent Food Bank received official confirmation of its nomination for the King's Award for Voluntary Service, the highest national honour for voluntary groups in the UK. This recognition reflects the extraordinary dedication of our volunteers and the significant positive impact the organisation has within the Bolton community.

Year on Year Comparison

2023/2024:

- Lower demand levels
- Fewer projects and crisis interventions
- Premises stability supported operations

2024/2025:

- Record levels of need due to worsening financial pressures
- 6,679 people supported - highest to date
- Over 35 tonnes of food distributed
- Two premises moves managed without service disruption

Projections for 2025/2026

With continued financial uncertainty, Crescent Food Bank anticipates:

- A 10 to 15% rise in demand
- 2,200 to 2,300 parcels distributed
- Meals exceeding 200,000
- 38 to 40 tonnes of food distributed
- Growing reliance on crisis projects (utilities, baby essentials, uniforms)

CRESCENT FOOD BANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Conclusion

The 2024/2025 financial year demonstrated Crescent Food Bank's resilience and unwavering commitment to the community. Despite major operational pressures and rising demand caused by the cost of living crisis, the organisation provided essential, dignified support to thousands of people.

With strong partnerships, a dedicated volunteer team and a growing recognition of our impact, including a nomination for the King's Award for Voluntary Service, Crescent Food Bank remains a vital lifeline for the Bolton community.

FINANCIAL REVIEW

Principal funding sources

During the year, the charity benefited from £49,420 in grant funding.

Reserves policy

Crescent Food Bank relies on a mixture of grant funding and volunteer donations to meet its costs. Fixed costs are relatively low and as such the trustees feel that a reserve of £20,000 is sufficient to enable core operations to continue for at least 6 months albeit in a reduced capacity.

At the period ended 31 March 2025 the charity held in excess of £35,500 in the general fund allowing the surplus to be designated to specific future projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, dated 16th November 2021, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The charity shall have a board of trustees comprising at least 3 persons at all times.

New trustees may be recruited to the board at any time by the trustees. In selecting individuals for appointment as trustees, the trustees will give due regard to the skills, knowledge and experience needed for the effective administration of the charity.

The trustees may, by and from their number and from time to time, elect such officers (chair, secretary, treasurer) as they see fit.

Organisational structure

As well as a board of trustees, at the date of this report the charity has a management sub-committee who are invited to participate at trustee board meetings.

Induction and training of new trustees

Each new trustee must receive, on or before his or her first appointment a copy of the charity constitution and a copy of the latest trustees' annual report and financial statements. New trustees must fill in a 'fit and proper' persons form and are encouraged to familiarise themselves with the Charity Commission guidance "The essential trustee."

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1196612

Principal address

295A Blackburn Road
Bolton
BL1 8HB

CRESCENT FOOD BANK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Trustees

F A Patel

M M Ismail

F Y Patel (resigned 31.7.24)

Z H Bux

Y M H Ibrahim (appointed 1.8.24)

Independent Examiner

Adam J Syddall MA, FCA

P B Syddall & Co

Chartered Accountants

Grafton House

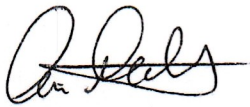
81 Chorley Old Road

Bolton

Lancashire

BL1 3AJ

Approved by order of the board of trustees on 27 January 2026 and signed on its behalf by:



F A Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CRESCENT FOOD BANK**

Independent examiner's report to the trustees of Crescent Food Bank

I report to the charity trustees on my examination of the accounts of Crescent Food Bank (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Adam J Syddall MA, FCA

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

27 January 2026

CRESCENT FOOD BANK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,916	-	9,916	10,470
Charitable activities					
Grant income		2,000	47,420	49,420	49,806
Total		<u>11,916</u>	<u>47,420</u>	<u>59,336</u>	<u>60,276</u>
EXPENDITURE ON					
Charitable activities					
General		18,409	42,350	60,759	37,472
NET INCOME/(EXPENDITURE)		(6,493)	5,070	(1,423)	22,804
RECONCILIATION OF FUNDS					
Total funds brought forward		42,010	-	42,010	19,206
TOTAL FUNDS CARRIED FORWARD		<u><u>35,517</u></u>	<u><u>5,070</u></u>	<u><u>40,587</u></u>	<u><u>42,010</u></u>


The notes form part of these financial statements

CRESCENT FOOD BANK

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Cash at bank		36,117	5,070	41,187	42,490
CREDITORS					
Amounts falling due within one year	4	(600)	-	(600)	(480)
NET CURRENT ASSETS		<u>35,517</u>	<u>5,070</u>	<u>40,587</u>	<u>42,010</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,517</u>	<u>5,070</u>	<u>40,587</u>	<u>42,010</u>
NET ASSETS		<u>35,517</u>	<u>5,070</u>	<u>40,587</u>	<u>42,010</u>
FUNDS					
Unrestricted funds	5			35,517	42,010
Restricted funds				5,070	-
TOTAL FUNDS				<u>40,587</u>	<u>42,010</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:



F A Patel - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

CRESCENT FOOD BANK

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,470	-	10,470
Charitable activities			
Grant income	49,806	-	49,806
Total	<u>60,276</u>	<u>-</u>	<u>60,276</u>
EXPENDITURE ON			
Charitable activities			
General	37,472	-	37,472
NET INCOME	22,804	-	22,804
RECONCILIATION OF FUNDS			
Total funds brought forward	19,206	-	19,206
TOTAL FUNDS CARRIED FORWARD	<u>42,010</u>	<u>-</u>	<u>42,010</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	<u>600</u>	<u>480</u>

5. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	42,010	(6,493)	35,517
Restricted funds			
Restricted fund	-	5,070	5,070
TOTAL FUNDS	<u>42,010</u>	<u>(1,423)</u>	<u>40,587</u>

CRESCENT FOOD BANK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,916	(18,409)	(6,493)
Restricted funds			
Restricted fund	47,420	(42,350)	5,070
TOTAL FUNDS	<u>59,336</u>	<u>(60,759)</u>	<u>(1,423)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	19,206	22,804	42,010
TOTAL FUNDS	<u>19,206</u>	<u>22,804</u>	<u>42,010</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,276	(37,472)	22,804
TOTAL FUNDS	<u>60,276</u>	<u>(37,472)</u>	<u>22,804</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	19,206	16,311	35,517
Restricted funds			
Restricted fund	-	5,070	5,070
TOTAL FUNDS	<u>19,206</u>	<u>21,381</u>	<u>40,587</u>

CRESCENT FOOD BANK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,192	(55,881)	16,311
Restricted funds			
Restricted fund	47,420	(42,350)	5,070
TOTAL FUNDS	<u>119,612</u>	<u>(98,231)</u>	<u>21,381</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CRESCENT FOOD BANK

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,916	10,470
Charitable activities		
Grants	49,420	49,806
Total incoming resources	<u>59,336</u>	<u>60,276</u>
EXPENDITURE		
Charitable activities		
Food and packaging	36,314	18,305
Utilities	3,070	5,460
Furniture and appliances	3,117	7,712
Telephone	165	143
Room rental	4,900	533
Clothing	878	755
	<u>48,444</u>	<u>32,908</u>
Support costs		
Management		
Insurance	215	215
Postage and stationery	620	961
Computer expenses	5,536	1,597
Sundries	593	210
Repairs and renewals	4,871	953
Motor expenses & travel	-	148
	<u>11,835</u>	<u>4,084</u>
Governance costs		
Independent examination	480	480
Total resources expended	<u>60,759</u>	<u>37,472</u>
Net (expenditure)/income	<u><u>(1,423)</u></u>	<u><u>22,804</u></u>

This page does not form part of the statutory financial statements