

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

England & Wales · Charity number 1201310

Details

Other names	BLACKBURN WITH DARWEN FOOD ALLIANCE
Status	Registered
Legal form	CIO
Registered	2022-12-12
Register	View on the Charity Commission register

Contact

Address	Blackburn with Darwen Food Alliance c/o Blackburn Food Bank Oakenhurst Road Blackburn BB2 1SN
Phone	07435454252
Email	info@bwdfoodalliance.org.uk
Website	HTTPS://BWDFOODALLIANCE.ORG.UK

Activities

Objects: 1. TO PROMOTE, PRESERVE AND PROTECT THE GOOD HEALTH OF RESIDENTS OF BLACKBURN WITH DARWEN THROUGH THE PROVISION OF ASSISTANCE, SUPPORT, EDUCATION AND PRACTICAL SUPPORT IN THE WAY FOOD IS PRODUCED, DISTRIBUTED, CONSUMED AND DISPOSED OF; AND2. TO PROMOTE THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF THE RESOURCES APPLIED TO FOOD PRODUCTION, DISTRIBUTION, CONSUMPTION AND DISPOSAL THROUGH ASSISTANCE, EDUCATION AND PRACTICAL SUPPORT AND BY SEEKING TO REDUCE THE QUANTITY OF FOOD GOING TO LANDFILL.

Activities: The preservation, protection & promotion of good health & the environment for the public benefit in Blackburn with Darwen & the surrounding area by increasing public understanding, education, involvement & knowledge of the way in which food is produced, distributed, consumed & disposed of & the effects this can have on human health & the health of the environment on which humans depend

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Blackburn With Darwen

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£131,804	£56,520	-	-
2024-03-31	£39,868	£25,379	-	-

Trustees

Name	Role	Appointed
Jacqueline Ann Floyd	Chair	2022-12-12
Daniel Jones		2025-01-24
Gillian Diana Fourie		2022-12-12
James Eastham		2026-02-02
Julie Dawn Mallinder - Smith BA, PGCE		2022-12-12
Sarah Knowles		2002-12-12

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

England & Wales - Charity number 1201310

Accounts

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Gillian Fourie
Sarah Knowles
Jacqueline Floyd
Julie Mallinder-Smith
Amanda Meachin (resigned 18 January 2025)

Charity registered number

1201310

Principal office

C/O Blackburn Foodbank, Oakenhurst Road, Blackburn, Lancashire, BB2 1SN

Accountants

CW Accountants Limited, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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

a. POLICIES AND OBJECTIVES

The objects of the charity are:-

- i) to promote, preserve and protect the good health of residents of Blackburn with Darwen through the provision of assistance, support, education and practical support in the way food is produced, distributed, consumed and disposed of;
- ii) to promote the preservation, conservation and protection of the environment and the prudent use of the resources applied to food production, distribution, consumption and disposal through assistance, education and practical support and by seeking to reduce the quantity of food going to landfill.

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

Achievements and performance

a. REVIEW OF ACTIVITIES

Our Good Food Charter which was coproduced with stakeholders and residents in the borough sets out our aims as an organization to:-

- Support everyone to have a good relationship with food
- Promote how we can eat more healthily
- Build our skills as a community around preparing, cooking & growing food
- Link up those who grow our food locally with local people
- Make good use of food surpluses & reduce food waste
- Support our communities to grow, cook & eat together

These aims shaped our workplan for the year. Key achievements in the year include a hugely successful conference which brought stakeholders and residents together to celebrate our good food movement. We have supported community groups to develop their own community cooking sessions and have provided food tasting sessions at many community events across the borough. Our National Apple Day celebration was well attended by residents at Corporation Park. We established a 'Food Club' model in partnership with members of our Food Equity subgroup and a Community Climate Network steering group focused on 'Food for the Planet'. We developed our connections with the local farming community, contributing to the national Food Farming Countryside Conversation 'What do we really want from Food?'.
Over Winter 2024, we supported community groups to provide warm food to residents across the borough through our small grants programme funded through the Household Support Scheme.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

b. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Blackburn with Darwen Food Alliance 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:

Jacqueline Floyd (Chair)

Gillian Fourie

Sarah Knowles

Julie Mallinder-Smith

Amanda Meachin (resigned 18 January 2025)

None of the trustees has any beneficial interest in the charity. Policies and procedures adopted by the charity have been developed in line with best practice guidance.

Plans for future periods

a. FUTURE DEVELOPMENTS

We will work towards Sustainable Food Places Silver Award and increase our work around food equity with the Food Alliance taking a key role in centralising surplus food distribution across the borough. We will seek to engage young people further in the work of the Alliance and develop our relationships with local food producers and caterers.

TRUSTEES' RESPONSIBILITIES STATEMENT

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 & 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 period. 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;

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

- make judgments and accounting estimates that are reasonable and prudent;
- 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 proper accounting records that are sufficient to show and explain the charity's transactions and 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.

This report was approved by the Trustees, on _____ and signed on their behalf by:

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN WITH DARWEN FOOD ALLIANCE CIO (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 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.

Signed:

Dated: 25/01/2026

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025**

Courtney Wright BA FCCA

45 Railway Road, Blackburn, Lancashire, BB1 1EZ

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and legacies	2	30,626	101,178	131,804	39,868
TOTAL INCOME		30,626	101,178	131,804	39,868
EXPENDITURE ON:					
Charitable activities	4	32,583	23,937	56,520	25,379
TOTAL EXPENDITURE	5	32,583	23,937	56,520	25,379
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(1,957)	77,241	75,284	14,489
NET MOVEMENT IN FUNDS		(1,957)	77,241	75,284	14,489
RECONCILIATION OF FUNDS:					
Total funds brought forward		14,489	-	14,489	-
TOTAL FUNDS CARRIED FORWARD		12,532	77,241	89,773	14,489

The notes on pages 9 to 15 form part of these financial statements.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

BALANCE SHEET AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
CURRENT ASSETS					
Cash at bank and in hand		90,018		14,734	
CREDITORS: amounts falling due within one year	9	(245)		(245)	
NET CURRENT ASSETS			89,773		14,489
NET ASSETS			89,773		14,489
CHARITY FUNDS					
Restricted funds	10		77,241		-
Unrestricted funds	10		12,532		14,489
TOTAL FUNDS			89,773		14,489

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 9 to 15 form part of these financial statements.

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Blackburn with Darwen Food Alliance CIO constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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

1. ACCOUNTING POLICIES (continued)

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	2,626	-	2,626	75
Grants	28,000	101,178	129,178	39,793
Total donations and legacies	30,626	101,178	131,804	39,868
<i>Total 2024</i>	39,868	-	39,868	

3. DIRECT COSTS

	Activities £	Total 2025 £	Total 2024 £
Project and travel costs	25,866	25,866	224
General office costs	2,179	2,179	2,920
Stationery	51	51	443
Wages and salaries	28,179	28,179	21,547
	56,275	56,275	25,134
<i>Total 2024</i>	25,134	25,134	

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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

4. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accountant costs	245	-	245	245

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
Direct costs - Activities	28,179	28,096	56,275	25,134
Expenditure on governance	-	245	245	245
	28,179	28,341	56,520	25,379
Total 2024	21,547	3,832	25,379	

6. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2024 - £NIL).
During the year, no Trustees received any benefits in kind (2024 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

7. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 245 (2024 - £ 245). - -

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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

8. STAFF COSTS

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	28,179	21,547

The average number of persons employed by the charity during the year was as follows:

2025 No.	2024 No.
2	2

No employee received remuneration amounting to more than £60,000 in either year.

9. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	245	245

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	14,489	30,626	(32,583)	12,532
Restricted funds				
Other Restricted funds	-	101,178	(23,937)	77,241
Total of funds	14,489	131,804	(56,520)	89,773

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds				
General Funds - all funds	-	39,868	(25,379)	14,489

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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

10. STATEMENT OF FUNDS (continued)

Restricted funds

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	14,489	30,626	(32,583)	12,532
Restricted funds	-	101,178	(23,937)	77,241
	<u>14,489</u>	<u>131,804</u>	<u>(56,520)</u>	<u>89,773</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	-	39,868	(25,379)	14,489
	<u>-</u>	<u>39,868</u>	<u>(25,379)</u>	<u>14,489</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	12,777	77,241	90,018
Creditors due within one year	(245)	-	(245)
	<u>12,532</u>	<u>77,241</u>	<u>89,773</u>

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	14,734	-	14,734
Creditors due within one year	(245)	-	(245)
	14,489	-	14,489

12. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

Accounts

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

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BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Jacqueline Floyd
Gillian Fourie
Julie Mallinder-Smith
Sarah Knowles

Charity registered number

1201310

Principal office

c/o Blackburn Foodbank, Oakenhurst Road, Blackburn, Lancashire, BB2 1SN

Accountants

CW Accountants Limited, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2023 to 31 March 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

a. POLICIES AND OBJECTIVES

The objects of the charity are:-

- i) to promote, preserve and protect the good health of residents of Blackburn with Darwen through the provision of assistance, support, education and practical support in the way food is produced, distributed, consumed and disposed of;
- ii) to promote the preservation, conservation and protection of the environment and the prudent use of the resources applied to food production, distribution, consumption and disposal through assistance, education and practical support and by seeking to reduce the quantity of food going to landfill.

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

Achievements and performance

a. REVIEW OF ACTIVITIES

Achievements and performance

- At the start of the year we established a Good Food Charter which was coproduced with stakeholders and residents in the borough. This further set out our aims as an organization to:-
- Support everyone to have a good relationship with food
- Promote how we can eat more healthily
- Build our skills as a community around preparing, cooking & growing food
- Link up those who grow our food locally with local people
- Make good use of food surpluses & reduce food waste
- Support our communities to grow, cook & eat together

These aims shaped our workplan for the year. We ran a series of workshops on 'Let's Talk Food' with local community groups, delivered community cooking workshops with both young people and adults to help people cook healthily on a budget and established a network of local growers to share skills, knowledge and produce. These conversations culminated in a fantastic 'Let's Talk Food' conference which was well attended by both local residents and stakeholders.

In the second half of the year we built on these connections through funding from the Soil Association to create a 'My Food Community' programme with 15 residents attending workshops with the aim of improving the resilience of our local food system by learning, connecting and taking action together.

We received funding from Sustain to employ a Good Food Movement Coordinator on a fixed term basis. This funding gave us the opportunity to develop our relationships with local food producers, promote them on our website and establish a local producers directory on our website for residents to access to know where to buy good local food. We extended our community cookups programme through this funding and held two town centre events celebrating good local food.

The most significant achievement in the year was achieving 'Sustainable Food Places Bronze Award' which

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

recognises and celebrates the success of the Alliance alongside partners and residents in taking a joined up, holistic approach to food and that we are achieving significant positive change on a range of key food issues

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

b. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Blackburn with Darwen Food Alliance 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:

Jacqueline Floyd (Chair)

Gillian Fourie

Sarah Knowles

Julie Mallinder-Smith

Amanda Meachin (resigned 18 January 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 have been developed in line with best practice guidance.

Plans for future periods

a. FUTURE DEVELOPMENTS

We will work towards Sustainable Food Places Silver Award and increase our work around food equity with the Food Alliance taking a key role in centralising surplus food distribution across the borough. We will seek to engage young people further in the work of the Alliance and develop our relationships with local food producers and caterers.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

This report was approved by the Trustees, on and signed on their behalf by:

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BLACKBURN WITH DARWEN FOOD ALLIANCE CIO (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can 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 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.

Signed:

Dated: 31/01/2025

Courtney Wright BA FCCA

45 Railway Road, Blackburn, Lancashire, BB1 1EZ

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £
INCOME FROM:			
Donations and legacies	2	39,868	39,868
TOTAL INCOME		<u>39,868</u>	<u>39,868</u>
EXPENDITURE ON:			
Charitable activities	4	25,379	25,379
TOTAL EXPENDITURE	5	<u>25,379</u>	<u>25,379</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		14,489	14,489
NET MOVEMENT IN FUNDS		14,489	14,489
RECONCILIATION OF FUNDS:			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		<u>14,489</u>	<u>14,489</u>

The notes on pages 9 to 14 form part of these financial statements.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	£	2024 £
CURRENT ASSETS			
Cash at bank and in hand		14,734	
CREDITORS: amounts falling due within one year	9	(245)	
			14,489
NET CURRENT ASSETS			
NET ASSETS			14,489
CHARITY FUNDS			
Unrestricted funds	10		14,489
TOTAL FUNDS			14,489

The financial statements were approved by the Trustees on

and signed on their behalf, by:

The notes on pages 9 to 14 form part of these financial statements.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £
Cash flows from operating activities		
Net cash provided by operating activities	11	<u>14,734</u>
Change in cash and cash equivalents in the year		14,734
Cash and cash equivalents brought forward		<u>-</u>
Cash and cash equivalents carried forward	12	<u><u>14,734</u></u>

The notes on pages 9 to 14 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Blackburn with Darwen Food Alliance CIO constitutes a public benefit entity as defined by FRS 102.

1.2 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	75	75
Grants	39,793	39,793
Total donations and legacies	39,868	39,868

3. DIRECT COSTS

	Activities £	Total 2024 £
General office costs/ furniture	2,920	2,920
Stationery	443	443
Travel expenses	224	224
Wages and salaries	21,547	21,547
	25,134	25,134

4. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Total funds 2024 £
Governance accountancy costs	245	245

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2024 £	Other costs 2024 £	Total 2024 £
Charitable expenditure	21,547	3,587	25,134
Expenditure on governance	-	245	245
	21,547	3,832	25,379

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 245 (2023 - £ -).

BLACKBURN WITH DARWEN FOOD ALLIANCE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8. STAFF COSTS

Staff costs were as follows:

	2024 £
Wages and salaries	21,547

The average number of persons employed by the charity during the year was as follows:

2024 No.
2

No employee received remuneration amounting to more than £60,000 in either year.

9. CREDITORS: Amounts falling due within one year

	2024 £
Accruals and deferred income	245

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Other General funds	-	39,868	(25,379)	14,489

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	-	39,868	(25,379)	14,489

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £
Net income for the year (as per Statement of Financial Activities)	14,489
Adjustment for:	
Increase in creditors	245
Net cash provided by operating activities	14,734

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £
Cash in hand	14,734
Total	14,734

13. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.