

Brighton & Hove



**BRIGHTON AND HOVE FOOD PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014

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**BRIGHTON AND HOVE FOOD PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2014**

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**BRIGHTON AND HOVE FOOD PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)  
COMPANY NUMBER: 5636575**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2014**

The Directors present their report with the Financial Statements of the company for the year ended 31 March 2014.

**COMPANY INFORMATION**

**DIRECTORS:**

The Directors who served during the year and up to the date of this report were:

Durwin Banks (appointed Nov 13)  
Peter Deadman  
Susan Dibb  
Josie Jeffries  
Alison McCafferty (appointed Nov13)  
Barbara Myers  
John Routledge  
Chris Sutton  
Bryn Thomas

The following are co-opted to the Board, but are not appointed as directors:

Victoria Williams (representing Food Matters)  
Lydie Lawrence (representing Brighton & Hove Public Health)  
Councillor Ollie Sykes (representing Brighton & Hove City Council)  
Francesca Iliffe (representing Brighton & Hove City Council)

**SECRETARY:** Victoria Borrill

**REGISTERED OFFICE:** Third Floor  
Brighthelm Centre  
North Road  
Brighton BN1 1YD

**REGISTERED NUMBER:** 5636575 (England and Wales)

**BANKERS:** Unity Trust Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

**Company Status**

The Company is a company limited by guarantee. It was incorporated on 25 November 2005 under the Companies Act 1985, and is governed by its Memorandum and Articles of Association. The company operates on a not for profit basis as outlined in its Memorandum and Articles of Association.

**BRIGHTON AND HOVE FOOD PARTNERSHIP  
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COMPANY NUMBER: 5636575**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2014**

**OBJECTIVES AND PRINCIPAL ACTIVITIES**

The Brighton & Hove Food Partnership (BHFP) is a not-for-profit organisation that operates a membership structure open to anyone who lives or works in Brighton & Hove. We are aiming for a sustainable food system – one that is healthy, respects environmental limits and supports a vibrant farming and food economy.

**The Brighton & Hove Food Partnership works to**

- Promote the benefits of a healthy, sustainable and ethical food system
- Encourage healthier and sustainable lifestyles by providing practical training, education, information and support on nutrition, cookery, food growing, health and wellbeing.
- Co-ordinate a strategic approach to food work in the city, bringing together community organisations, statutory agencies, local businesses and individual residents.

BHFP acts as a hub for information, inspiration and connection around food. BHFP also delivers a range of community projects such as:

- Cookery courses for beginners and those looking to teach others
- Helping people start new community gardens
- Tips and advice on reducing food waste at home
- Setting up community composting sites across the city
- Healthy eating advice and workshops
- Advice on food poverty and support for food banks
- Weight management programmes for adults and families

The Brighton & Hove Food Strategy *Spade to Spoon: Digging Deeper* sets out how the city intends to work towards a healthier, more sustainable food system – one that addresses health inequalities, reduces food poverty, supports local food businesses and reduces the environmental impact of the way we produce, consume and dispose of food. Key partners include the city council, public health, the universities, local businesses and the community and voluntary sector. The work on the food strategy is coordinated by the Food Partnership whose role is to drive delivery of the strategy, to support innovation, encourage partnerships, report annual progress and deliver some of the actions. The Food Partnership also holds a seat on a number of strategic boards in the city to help influence other local policies and strategies which have an impact on the food system.

Full detail on the work of the Food Partnership can be found on [www.bhfood.org.uk](http://www.bhfood.org.uk)

**BRIGHTON AND HOVE FOOD PARTNERSHIP  
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COMPANY NUMBER: 5636575**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2014**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

S E Dibb



Director

Date:

10<sup>th</sup> November 2014

**BRIGHTON AND HOVE FOOD PARTNERSHIP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMPANY NUMBER: 5636575**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2014**

	Notes	2014 £	2013 £
<b>INCOME</b>	4	<b>836,490</b>	<b>744,727</b>
<b>EXPENDITURE</b>		<b><u>833,519</u></b>	<b><u>744,820</u></b>
<b>OPERATING (DEFICIT)/SURPLUS</b>	2	<b>2,971</b>	<b>(93)</b>
Interest receivable and similar income		—	—
<b>EXCESS OF INCOME OVER EXPENDITURE BEFORE TAXATION</b>		<b>2,971</b>	<b>(93)</b>
Tax on ordinary activities	3	<u>192</u>	<u>420</u>
<b>EXCESS OF INCOME OVER EXPENDITURE AFTER TAXATION</b>		<b>2,779</b>	<b>(513)</b>
<b>RESERVES BROUGHT FORWARD</b>		<b><u>25,130</u></b>	<b><u>25,643</u></b>
<b>RESERVES CARRIED FORWARD</b>	8	<b><u>27,909</u></b>	<b><u>25,130</u></b>

**CONTINUING OPERATIONS**

None of the company's operations were acquired or discontinued during the current or previous year.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no gains or losses other than the profit for the current or previous year.

The notes on pages 6 to 9 form part of these financial statements.

**BRIGHTON AND HOVE FOOD PARTNERSHIP**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**COMPANY NUMBER: 5636575**

**BALANCE SHEET**  
**31 MARCH 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		2,146		2,522
<b>CURRENT ASSETS</b>					
Debtors	6	48,335		65,160	
Cash at bank		<u>114,381</u>		<u>99,386</u>	
		162,716		164,546	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>136,953</u>		<u>141,938</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>25,763</u>		<u>22,608</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>27,909</u>		<u>25,130</u>
<b>RESERVES</b>					
Income and expenditure account			<u>27,909</u>		<u>25,130</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) preparing financial statements that give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance to the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 10/11/2014 and were signed on its behalf by:

S E Dibb



Director

The notes on pages 6 to 9 form part of these financial statements.

**BRIGHTON AND HOVE FOOD PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)  
COMPANY NUMBER: 5636575**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2014**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

***Accounting Convention***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

***Cash Flow Statement***

In accordance with Financial Reporting Standard Number 1, the company is exempt from the requirements to prepare a cash flow statement on account of its size.

***Income***

Income takes the form of grants to provide specific services or towards general support of our costs, or payment in the form of a contract for services provided. Where grants and similar income are for time based projects, or have been paid in advance in any way, the appropriate amount of income has been carried forward within the deferred income account. Income will be credited to the income and expenditure account from the deferred income account in line with the associated relevant costs, or on a time basis, as is most appropriate.

***Tangible Fixed Assets***

Depreciation is provided on items of capital equipment at the following annual rates in order to write off each asset over its estimated useful life:

Plant and Equipment – 33% on cost

The company has a minimum value of £200 for capitalisation of fixed assets.

***Funds***

The company has various types of funds for which it is responsible:

Unrestricted funds – these funds are for use on the general objectives of the company.

Restricted funds – these funds are for specific purposes as laid down by the donor – expenditure which meets these criteria is charged to the fund together with a fair proportion of management and support costs.

***Pensions***

The pension cost charge represents the contributions payable by the company to the employees' pension schemes.

**2. OPERATING (DEFICIT)/SURPLUS**

The operating (deficit)/surplus is stated after charging:

	2014 £	2013 £
Depreciation – owned assets (including diminution of asset)	<u>2,359</u>	<u>5,080</u>
Accountant's fees	<u>1,834</u>	<u>972</u>
Directors' emoluments and other benefits etc	<u>–</u>	<u>–</u>



**BRIGHTON AND HOVE FOOD PARTNERSHIP  
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COMPANY NUMBER: 5636575**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014 - continued**

**3. TAXATION**

	2014	2013
	£	£
Current tax:		
UK corporation tax	<u>192</u>	<u>420</u>
Tax on profit on ordinary activities	<u>192</u>	<u>420</u>

**4. INCOME**

	2014	2013
	£	£
<b><u>Grants receivable during the year comprise:</u></b>		
Big Lottery Local Food Fund	54,647	156,082
Big Lottery Local Food Fund - Supporting Impact	113,705	-
Big Lottery – Chances4Change	28,974	-
Public Health Brighton & Hove – Food for a Healthy Future	-	349,653
Public Health Brighton and Hove – Weight Management Referral Service	-	86,500
Public Health Brighton and Hove (Children)	20,000	76,138
Public Health Brighton and Hove – Obesity Training	-	4,000
Public Health Brighton and Hove – Schools Work	-	3,977
Public Health Brighton and Hove – Healthy Choice Award	-	7,000
Public Health Brighton and Hove	463,402	-
Brighton and Hove City Council – Food Waste Campaign	20,750	14,409
Brighton and Hove City Council – Discretionary Grant	5,000	-
Brighton and Hove City Council – Other	8,453	4,913
Interreg (IVA) Programme France (Channel) - England	23,393	-
Social Action Fund	14,217	19,249
Community Learning Innovation Fund	13,888	7,729
Esmee Fairbairn Foundation	46,222	119
Other grants	<u>4,482</u>	<u>-</u>
	<u>817,133</u>	<u>729,769</u>

**BRIGHTON AND HOVE FOOD PARTNERSHIP  
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COMPANY NUMBER: 5636575**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014 - continued**

**Grants received in the current year but deferred until 2014/15:**

NHS Brighton and Hove - Harvest	21,526
Public Health Brighton & Hove	82,875
Brighton Permaculture Trust – Chalk Trust	3,000
Big Lottery Fund – Chances4Change	2,000
Brighton and Hove City Council – Food Waste Campaign	4,000
Resource Futures - Food Waste Campaign	750
	<u>114,151</u>

**Grants received last year but deferred until the current year:**

NHS Brighton and Hove - Harvest	21,526
Public Health Brighton & Hove	40,777
Public Health Brighton & Hove - Children	20,000
Esmee Fairbairn Foundation	5,000
Community Learning Innovation Fund	8,747
Brighton and Hove City Council – Sustainability Action Plan	1,000
Brighton and Hove City Council – Food Waste Campaign	9,750
Brighton and Hove City Council – One Planet Food	1,000
Social Action Fund	6,599
	<u>114,399</u>

Deferred grant income brought forward	114,399
Grants received during the year	817,133
Deferred income carried forward	<u>(114,151)</u>
Grants receivable during the year	<u>817,381</u>

**5. TANGIBLE FIXED ASSETS**

	Plant & Equipment £
<b>COST</b>	
At 1 April 2013	41,163
Additions	<u>1,983</u>
At 31 March 2014	<u>43,146</u>
<b>DEPRECIATION</b>	
At 1 April 2013	38,641
Charge for the year	<u>2,359</u>
At 31 March 2014	<u>41,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2014	<u>2,146</u>
At 31 March 2013	<u>2,522</u>

**BRIGHTON AND HOVE FOOD PARTNERSHIP**  
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**COMPANY NUMBER: 5636575**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014 - continued**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2014	2013
	£	£
Grant debtors	40,522	44,424
Other debtors	4,807	10,272
Rent deposit	1,518	1,518
Prepayments and accrued income	<u>1,488</u>	<u>8,946</u>
	<u>48,335</u>	<u>65,160</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2014	2013
	£	£
Other creditors	10,046	25,169
CPIE Interreg accrual	6,434	-
Other accruals	6,130	1,950
Deferred income - grants	114,151	114,399
Corporation tax	<u>192</u>	<u>420</u>
	<u>136,953</u>	<u>141,938</u>

**8. RESERVES**

	Balance 01.04.13	Incoming	Outgoing	Balance 31.03.14
<b>Programmes:</b>				
Community Cookery	4,302	111,686	112,064	3,924
Community Nutrition	1,810	280,051	277,853	4,008
Food Strategy Project	-	71,501	71,604	(103)
Good Food Grant	155	20,614	21,060	(291)
Love Food Hate Waste	(638)	24,901	24,216	47
Orchards without Borders	-	29,916	31,973	(2,057)
Sticky Fingers Project	(14)	14	-	-
Weight Management Referral Service	5,853	60,018	63,204	2,667
Why Weight	853	-	853	-
<b>Harvest program:</b>				
Big Lottery Local Food Fund	-	168,352	168,352	-
Other grants & donations	781	61,426	61,306	901
	<u>781</u>	<u>229,778</u>	<u>229,658</u>	<u>901</u>
Core activities	12,028	8,011	1,226	18,813
	<u>25,130</u>	<u>836,490</u>	<u>833,711</u>	<u>27,909</u>

**SHARE CAPITAL**

The company is limited by guarantee, and therefore has no share capital.

**BRIGHTON AND HOVE FOOD PARTNERSHIP  
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COMPANY NUMBER: 5636575**

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2014**

	2014	2013
	£	£
Grants	817,133	729,769
Donations	162	171
Fee income	3,596	1,559
Sales	-	41
Rent income	2,582	2,504
Miscellaneous income	2,123	2,230
Reimbursed costs	10,894	8,453
Bank interest	-	-
	<u>836,490</u>	<u>744,727</u>
<b>Staff costs</b>		
Salaries	448,434	400,691
Employers NI	43,253	36,231
Sessional staff	10,823	9,663
Staff travel and subsistence	3,433	5,301
Volunteer expenses	1,204	836
Staff training & conferences	7,431	14,984
Recruitment and DBS	1,270	2,917
	<u>515,848</u>	<u>470,623</u>
<b>Office costs</b>		
Rent	27,620	24,434
New premises refurbishment	-	9,870
Rates	-	1,369
Internet costs	3,549	574
IT support costs, licences and software	5,656	7,034
Database maintenance	5,025	4,335
Payroll	2,094	1,960
Book-keeping	3,382	-
Accountancy	1,834	972
Office maintenance	543	1,353
Insurance	1,708	1,711
Refreshments	1,307	1,084
Photocopying	4,625	3,781
Postage	4,746	4,743
Telephone	6,580	5,827
Office supplies and information resources	1,972	4,332
Office move	-	6,765
Consultancy	2,500	1,320
Governance	1,308	1,788
	<u>74,449</u>	<u>83,252</u>
<b>Communications costs</b>		
Marketing and communications	18,993	28,414
Website development costs	9,762	5,635
Events	9,417	-
	<u>38,172</u>	<u>34,049</u>
<b>Service delivery</b>		
Commissioned work	70,803	62,723
Resources and equipment	24,082	11,879
Creche and childcare	200	-
Development work	7,352	4,877
Travel not staff	456	872
Training and service delivery	20,618	4,775
Tutors fees	27,077	19,166

**BRIGHTON AND HOVE FOOD PARTNERSHIP**  
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Hire of premises / facilities	19,181	13,971	
Evaluation	10,105	1,199	
MEND licence		10,752	
		<u>179,874</u>	<u>130,214</u>
<b>Other</b>			
Small grants	21,060	20,297	
Bank charges and credit card charges	231	684	
Sundry	1,526	621	
Depreciation	2,359	5,080	
		<u>25,176</u>	<u>26,682</u>
		<u>833,519</u>	<u>744,820</u>
Excess of income over expenditure		<u>2,971</u>	<u>(93)</u>