

Company registration number 05636575 (England and Wales)

**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

PAGES FOR FILING WITH REGISTRAR

**Prepared by the directors**

The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

**BRIGHTON AND HOVE FOOD PARTNERSHIP**

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**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**COMPANY INFORMATION**

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<b>Directors</b>	V Williams	
	S Salts	
	O Sykes	
	B Hurwood	
	G Burrows	
	J Diaper	
	F Hamilton	(Appointed 19 October 2022)
	N Keane	(Appointed 19 October 2022)
	J Woodward	(Appointed 19 October 2022)

<b>Secretary</b>	V Borrill
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<b>Company number</b>	05636575
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<b>Registered office</b>	Community Base 113 Queens Road Brighton East Sussex BN1 3XG
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<b>Accountants</b>	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN
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**BRIGHTON AND HOVE FOOD PARTNERSHIP****BALANCE SHEET****AS AT 31 MARCH 2023**

		2023	2022
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	4	20,402	12,904
<b>Current assets</b>			
Debtors	5	96,468	58,712
Cash at bank and in hand		141,240	309,730
		<u>237,708</u>	<u>368,442</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(183,401)</u>	<u>(314,286)</u>
<b>Net current assets</b>		54,307	54,156
<b>Total assets less current liabilities</b>		<u>74,709</u>	<u>67,060</u>
<b>Reserves</b>			
Income and expenditure account	7	<u>74,709</u>	<u>67,060</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 7 November 2023 and are signed on its behalf by:

V Williams  
Director

**Company Registration No. 05636575**

The notes on pages 3 to 7 form part of these financial statements

**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Company information**

Brighton and Hove Food Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Base, 113 Queens Road, Brighton, East Sussex, BN1 3XG.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Turnover**

Income takes the form of grants to provide specific 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.

**1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
Computers	33% Straight line

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies (Continued)**

**1.4 Cash at bank and in hand**

Cash and cash equivalents are basic financial assets and 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.

**1.5 Financial instruments**

The company 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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**Deferred tax**

Deferred tax is not recognised on the basis of it being considered immaterial to the accounts.

**1.6 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

**1.9 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 the 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.

**BRIGHTON AND HOVE FOOD PARTNERSHIP****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors 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.

In the opinion of the directors there are no significant judgements or areas of estimation uncertainty.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Total	27	22

**4 Tangible fixed assets**

	<b>Fixtures and fittings</b>	<b>Computers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	65,615	20,982	86,597
Additions	12,823	1,083	13,906
At 31 March 2023	78,438	22,065	100,503
<b>Depreciation and impairment</b>			
At 1 April 2022	57,862	15,831	73,693
Depreciation charged in the year	5,320	1,088	6,408
At 31 March 2023	63,182	16,919	80,101
<b>Carrying amount</b>			
At 31 March 2023	15,256	5,146	20,402
At 31 March 2022	7,753	5,151	12,904

**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**5 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	44,849	33,467
Other debtors	51,619	25,245
	<hr/>	<hr/>
	96,468	58,712
	<hr/>	<hr/>

**6 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	17,613	53,767
Taxation and social security	12	6,060
Other creditors	165,776	254,459
	<hr/>	<hr/>
	183,401	314,286
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**BRIGHTON AND HOVE FOOD PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**7 Core activities / Unrestricted reserves**

	Balance 01.04.22 £	Incoming £	Outgoing £	Balance 31.03.23 £
<b>Programmes:</b>				
Community Cookery & Food Education (including schools & Ready Healthy Eat)	746	153,358	(152,324)	1,780
Community Kitchen	7,860	100,015	(102,972)	4,903
Community Food Projects - network, training and support	717	128,012	(125,413)	3,316
Community & Therapeutic Gardening	(1,408)	197,897	(197,577)	(1,088)
Outdoor Food & Activity Hubs (Stanmer and Waterhall)	-	8,705	(9,789)	(1,084)
Strategic (food strategy, research & shared learning)	177	98,324	(97,138)	1,363
Food Use Places (food waste reduction) and Composting	(149)	137,933	(140,088)	(2,304)
Emergency Food Provision	-	192,146	(191,624)	522
	<u>7,943</u>	<u>1,016,390</u>	<u>(1,016,925)</u>	<u>7,408</u>
Core Activities	<u>59,117</u>	<u>44,485</u>	<u>(36,301)</u>	<u>67,301</u>
	<u>67,060</u>	<u>1,060,875</u>	<u>(1,053,226)</u>	<u>74,709</u>

**8 Members' liability**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.