

Scottish Charity No. SC043216

Dunfermline Foodbank
SCIO

Trustees' Report and Financial Statements
For the year ended 30 June 2022

Dunfermline Foodbank SCIO

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Dunfermline Foodbank SCIO

Report of the Trustees for the year ended 30 June 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2022.

Status of Charity and Governing Document

The charity was set up in May 2012 and was recognised as a Scottish Charity (SCIO) with effect from 15 June 2012. It was established with the support of a number of local churches as a member of the Trussell Trust network of Foodbanks in the United Kingdom and it adheres to the governance and policies of the Trussell Trust.

Charity information

Address

Liberty Centre
Pitreavie Way
Dunfermline
KY11 8QS

Independent Examiner

Alison Franks CA
Cornerstone Accounting Limited
11 Erngath Road
Bo'ness
EH51 9DP

Trustees

Martin Smith	Chair
Jon Farrimond	Treasurer
Janet Gibson	Secretary
David Henderson	
Mitchell Skinner	
Peter Lloyd	(appointed 22 April 2022)
Diane Garriock	(deceased 10 October 2022)

Any person, nominated individual or body who wishes to become a Charity Trustee can apply by signed written application for Charity Trusteeship. New Trustees applications are then considered by the Trustees at the next board meeting. The Board may, at its discretion, refuse to admit any person, nominated individual or corporate body, or veto the proposed authorised officer acting as a representative of a corporate body, to Charity Trusteeship.

Charitable Purposes, Objectives and Activities

The purposes of the charity are the relief of poverty and the advancement of citizenship.

The objective of the charity is to organise donations of food from churches, schools, businesses, and individuals and to prepare and distribute food packages to those in need within our community as advised by front line support agencies and organisations under the Trussell Trust procedures.

Dunfermline Foodbank SCIO

Report of the Trustees for the year ended 30 June 2022

Achievements and performance

This year the charity has partnered with around 120 referring agencies and continued to develop relationships with local churches, businesses and charities. The charity distributed 130,209kg (36% increase) of food in the year to disadvantaged people in the Fife region which fed 9,567 clients (5,806 adults and 3,761 children) after receiving 106,951kg of donated food. The main reasons people needed assistance was due to low income (58%) - benefit changes/delays (19%) - debt (7%) - homelessness (1%) and sickness (3%). Food donations were mainly received from Supermarket collections from Tesco and Asda (61,827kg) with the remaining food being donated by local schools, churches, businesses, social clubs and individuals.

In Jan 2021 we leased a more suitable warehouse facility, as the building we were occupying was sold by Fife Council, and this has vastly improved our ability to store and distribute food and other resources. We also have regular provision within the Foodbank centres for these support agencies which allows them to provide additional support and advice to clients when the Foodbank centres are open, however this activity continues to be suspended due to COVID19.

The charity also has a full time Foodbank Manager who oversees local management at our Foodbank centres, ensures compliance with Trussell Trust policies and procedures including Health and Safety and safeguarding policies and has continued to develop ongoing partnerships with our frontline support agencies and organisations. We operate out of 5 main foodbank centres in Dunfermline, Rosyth, Inverkeithing, Cowdenbeath and Benarty and have a warehouse facility in the Pitreavie business park in Dunfermline. Due to COVID19 the operation of the Foodbank centres and warehouse has continued to be challenging and we had to change the way we operate the centres to ensure volunteers and Clients were kept as safe as possible from the risk of infection. We are now allowing clients into the centres again but are still operating in a safe working environment. During the year we have also changed the way we process client referrals moving from paper vouchers to an electronic system which is now working well.

Donations in the year have been lower than the level given out and we therefore had to purchase additional stock this year in bulk to top up supplies for essential items not donated. Client numbers are well up and climbing steadily. We are continuing to give out more stock than we are getting in each month so this is putting pressure on our warehouse stock levels. We are also seeing a rise in new clients who have never used the foodbank before.

Plans for Future Periods

The trustees intend to continue to develop the service that the charity provides for the benefit of those who are vulnerable and in need within our communities.

We do not anticipate any material financial impact resulting from the COVID19 pandemic as donations have continued to be received in line with expectations. We will continue to look for external funding sources to cover our ongoing operational costs which currently exceed our annual income notwithstanding our current cash reserves.

We will continue to meet regularly with other foodbanks in the Trussell Trust network and we are a stakeholder in the Dunfermline Poverty Action group. We also engage with other local initiatives to learn and share with other organisations.

Dunfermline Foodbank SCIO

Report of the Trustees for the year ended 30 June 2022

Financial Review

The accounts show a deficit of £35,082 from an income of £90,900 with reserves decreasing to £224,023 at the year end. The Foodbank has comfortably been meeting its obligations including the employment of a full time Foodbank Manager and part time administration assistant, in addition to the ongoing rental of a warehouse. It is important to note that financial figures do not reflect the operation of the charity because the purpose is to receive and distribute free donations of food and these have not been valued for the purposes of these financial statements.

Reserves Policy

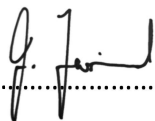
The trustees' policy is to maintain reserves of a minimum of 12 months of normal running costs in order to meet ongoing commitments and to cover any unexpected expenditure. Reserves at the end of the year were £224,023 which is higher than 12 months running costs. However, we believe it is prudent to maintain cash resources to enable us to meet ongoing operational costs associated with our warehouse and our staff costs. Our current year expenditure was £125,982 which is slightly higher than last year, mainly due to the rental of the Foodbank warehouse.

Signed on behalf of the Board on 17th January 2023.

Martin Smith (Chair)


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Jon Farrimond (Treasurer)


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Dunfermline Foodbank SCIO

Report of the Independent Examiner to the Trustees of Dunfermline Foodbank SCIO

I report on the accounts of Dunfermline Foodbank SCIO (SC043216) for the year ended 30 June 2022 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alison Franks CA
Cornerstone Accounting Limited
11 Erngath Road
Bo'ness
EH51 9DP

18 January 2023

Dunfermline Foodbank SCIO
Receipts and Payments Account
for the year ended 30 June 2022

	2022	2022	2022	2021	2021	2021
Receipts	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations						
Tesco & Asda topups/collections	10,630	-	10,630	10,622	-	10,622
Churches	2,073	-	2,073	801	-	801
Individuals	48,885	-	48,885	85,948	-	85,948
Other organisations	25,573	-	25,573	28,029	-	28,029
Grants *	-	-	-	-	112,950	112,950
Tax reclaim	3,739	-	3,739	1,327	-	1,327
Total receipts	90,900	-	90,900	126,727	112,950	239,677
Payments						
Food/consumables	11,396	3,000	14,396	2,086	-	2,086
Equipment	360	2,179	2,539	1,373	-	1,373
Property costs	21,876	22,213	44,089	6,508	23,383	29,891
Printing/stationery/post/phones	3,325	-	3,325	2,785	-	2,785
Insurance	5,416	-	5,416	2,293	-	2,293
Utilities	2,310	-	2,310	3,073	-	3,073
General Admin/expenses	4,992	-	4,992	3,370	-	3,370
Vehicles costs/fuel/travel	1,724	2,321	4,045	976	23,366	24,342
Fees	959	600	1,559	870	-	870
Salary/PAYE	25,486	17,550	43,036	12,887	28,338	41,225
Independent examination fee	275	-	275	275	-	275
Total payments	78,119	47,863	125,982	36,496	75,087	111,583
Surplus/(deficit) for the year	12,781	(47,863)	(35,082)	90,231	37,863	128,094
Balance brought forward	209,727	49,378	259,105	119,496	11,515	131,011
Balance carried forward	222,508	1,515	224,023	209,727	49,378	259,105
* Grants received			2022			2021
The Hugh Fraser Trust		Salaries - Admin staff	-			3,000
Shell		Warehouse Costs, Staff costs, Office				
		Costs, Vehicle Costs	-			96,000
Shell		Van Purchase	-			12,000
Foundation Scotland		Salaries - Admin staff	-			1,950
Total grants			-			112,950

Dunfermline Foodbank SCIO
Statement of Balances
As at 30 June 2022

	Notes	2022			2021		
		Opening balance £	Deficit for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Cash at bank and in hand							
Current accounts		258,895	(34,993)	223,902	130,801	128,094	
Cash		210	(89)	121	210	-	
Total cash at bank and in hand		259,105	(35,082)	224,023	131,011	128,094	

Represented by:

Unrestricted fund

General fund			222,508		209,727
			222,508		209,727

Restricted funds

Staff Training	4		1,515		1,515
Salaries - Foodbank manager	4		-		9,028
Salaries - Admin staff			-		2,301
Office refurbishment			-		15,000
Warehouse Costs			-		19,213
Van Running Costs			-		2,321
			1,515		49,378

Total funds

			224,023		259,105
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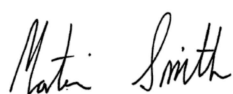
Statement of assets at 30 June 2022

	£	£
Gift Aid due	1,800	-
	1,800	-


Statement of liabilities at 30 June 2022

	£	£
Independent examination fees	440	-
HMRC and pension costs due	662	-
Rates for previous warehouse	1,099	-
	2,201	-

Signed on behalf of the trustees on 17th January 2023.



Martin Smith (Chair)



Jon Farrimond (Treasurer)

Dunfermline Foodbank SCIO

Notes to the Financial Statements for the year ended 30 June 2022

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and available as general funds.

Restricted funds comprise income which has been received for the purpose of paying staff salaries, staff and volunteer training, property costs, van purchase and other operational costs.

2. Tangible fixed assets

The Charity owns a van, purchased in 2021 for £22,000.

3. Transactions with Trustees

There were no transactions with Trustees other than reimbursement of expenses incurred in the proper running of the charity such as small gifts for the employees.

4. Donated Goods and Services

The majority of the work is carried out by c200 volunteers at the main Dunfermline centre with our satellite centres in Rosyth, Inverkeithing, Benarty and Cowdenbeath and the Dunfermline Warehouse/distribution centre. Local companies, churches, schools, associations and individuals have donated food, money and participated in sponsored events to raise funds. Trussell Trust also co-ordinates collections through national agreements with major supermarkets such as Tesco and Asda.

Dunfermline Foodbank SCIO

Notes to the Financial Statements for the year ended 30 June 2022

5. Restricted Funds

2021/22	01/07/21	Receipt	Payment	Transfers	30/06/22
Staff Training	1,515	-	-	-	1,515
Salaries - Foodbank manager	9,028	-	(15,249)	6,221	-
Salaries - Admin staff	2,301	-	(2,301)	-	-
Office refurbishment	15,000	-	-	(15,000)	-
Warehouse Costs	19,213	-	(22,213)	3,000	-
Van Running Costs	2,321	-	(2,321)	-	-
IT Equipment	-	-	(2,179)	2,179	-
Food	-	-	(3,000)	3,000	-
Architect Fee	-	-	(600)	600	-
	<u>49,378</u>	<u>-</u>	<u>- 47,863</u>	<u>-</u>	<u>1,515</u>

2020/21	01/07/20	Receipt	Payment	Transfers	30/06/21
Staff Training	1,515	-	-	-	1,515
Salaries - Foodbank manager	-	27,300	18,272	-	9,028
Salaries - Admin staff	-	12,367	10,066	-	2,301
Office refurbishment	-	15,000	-	-	15,000
Warehouse Costs	-	42,596	23,383	-	19,213
Van Running Costs	-	3,687	1,366	-	2,321
Van Purchase	10,000	12,000	22,000	-	-
	<u>11,515</u>	<u>112,950</u>	<u>75,087</u>	<u>-</u>	<u>49,378</u>

Explanation of funds

Staff Training - grant received to cover external training costs.

Salary Funds - grants received for staff salaries.

Office Refurbishment – transfers in the current year have been by agreement with the funder.

Warehouse costs – grant received to cover the lease and operating costs of the Foodbank warehouse.

Van Running costs – grant received to cover the running costs for the 2 Foodbank vans.

Van Purchase - grants received to enable the purchase of a larger van for Foodbank collections.

IT Equipment – grant to be used for purchasing new staff PCs.

Food - grant to be used for purchasing essential food products.

Architect Fee - grant to be used for Architect fee to provide plan for potential office space.