

Scottish Charity No. SC043216

**Dunfermline Foodbank**  
**SCIO**

Trustees' Report and Financial Statements  
*For the year ended 30 June 2023*

# Dunfermline Foodbank SCIO

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# **Dunfermline Foodbank SCIO**

## **Report of the Trustees for the year ended 30 June 2023**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2023.

### **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	
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 2023**

#### **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 108,205kg of food in the year to disadvantaged people in the Fife region which fed 7,263 clients (4,510 adults and 2,753 children) after receiving 104,809kg of donated food. The main reasons people needed assistance were due to low income (58%), benefit changes (9%), benefit delays (9%), debt (7%), homelessness (3%) and sickness (3%). Food donations were mainly received from Supermarket collections from Tesco and Asda (55,184kg) with the remaining food being donated by local schools, churches, businesses, social clubs and individuals.

We continued to 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. The Foodbank centres and warehouse are fully open to clients, and the new electronic process for client referrals is working well.

Food 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. We are continuing to give out more stock than we are getting in each month so this continually puts pressure on our warehouse stock levels. We continue to see a rise in new clients who have never used the foodbank before.

#### **Plans for Future Periods**

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

The main anticipated increase in costs in the coming year relates to the renewal of our warehouse lease in January 2024 with the rental cost increasing quite significantly. We will continue to look for alternative warehouse facilities and to seek external funding sources to cover the expected increases to our ongoing operational costs which we expect will exceed our annual income over the coming years, 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. We are planning to also have a Financial Inclusion Officer from CARF to add to our team in 2024. We also anticipate recruiting a 20 hour a week Strategic Planning Manager in 2024 and are currently seeking funding to support this position.

#### **Financial Review**

The accounts show a surplus of £43,735 from an income of £175,668 with financial reserves increasing to £267,758 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, and the ongoing rental of a warehouse. It is important to note that the financial figures do not reflect the full operation of the charity because our purpose is to receive and distribute free donations of food and these have not been valued for the purposes of these financial statements.

## Dunfermline Foodbank SCIO

### Report of the Trustees for the year ended 30 June 2023

#### Reserves Policy

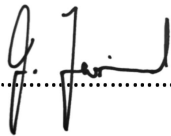
The trustees' policy is to maintain unrestricted reserves of a minimum of 12 months of normal running costs in order to meet ongoing commitments and to cover any unexpected expenditure. Unrestricted reserves at the end of the year were £266,243 which is higher than 12 months running costs. However, we 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 £131,933 which is slightly higher than last year, mainly due to the rental of the Foodbank warehouse and the need to purchase additional food.

Signed on behalf of the Board on 26th January 2024.

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 2023 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

29 January 2024

**Dunfermline Foodbank SCIO**  
**Receipts and Payments Account**  
for the year ended 30 June 2023

	2023		2023	2022		2022
Receipts	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations						
Tesco & Asda topups/collections	17,900	-	17,900	10,630	-	10,630
Churches	3,819	-	3,819	2,073	-	2,073
Individuals	77,995	-	77,995	48,885	-	48,885
Other organisations	62,118	-	62,118	25,573	-	25,573
Grants *	-	10,000	10,000	-	-	-
Tax reclaim	3,836	-	3,836	3,739	-	3,739
<b>Total receipts</b>	<b>165,668</b>	<b>10,000</b>	<b>175,668</b>	<b>90,900</b>	<b>-</b>	<b>90,900</b>
<b>Payments</b>						
Food/consumables	10,633	10,000	20,633	11,396	3,000	14,396
Equipment	1,396	-	1,396	360	2,179	2,539
Property costs	36,835	-	36,835	21,876	22,213	44,089
Printing/stationery/post/phones	4,636	-	4,636	3,325	-	3,325
Insurance	9,804	-	9,804	5,416	-	5,416
Utilities	4,569	-	4,569	2,310	-	2,310
General Admin/expenses	4,888	-	4,888	4,992	-	4,992
Vehicles costs/fuel/travel	4,285	-	4,285	1,724	2,321	4,045
Fees	556	-	556	959	600	1,559
Salary/PAYE	43,891	-	43,891	25,486	17,550	43,036
Independent examination fee	440	-	440	275	-	275
<b>Total payments</b>	<b>121,933</b>	<b>10,000</b>	<b>131,933</b>	<b>78,119</b>	<b>47,863</b>	<b>125,982</b>
<b>Surplus/(deficit) for the year</b>	<b>43,735</b>	<b>-</b>	<b>43,735</b>	<b>12,781</b>	<b>(47,863)</b>	<b>(35,082)</b>
Balance brought forward	222,508	1,515	224,023	209,727	49,378	259,105
Balance carried forward	<b>266,243</b>	<b>1,515</b>	<b>267,758</b>	<b>222,508</b>	<b>1,515</b>	<b>224,023</b>
<b>* Grants received</b>			<b>2023</b>			<b>2022</b>
Trussell Trust		Food	5,000			-
Fife Council		Food	5,000			-
<b>Total grants</b>			<b>10,000</b>			<b>-</b>

**Dunfermline Foodbank SCIO**  
**Statement of Balances**  
As at 30 June 2023

Notes	2023			2022		
	Opening balance £	Surplus for year £	Closing balance £	Opening balance £	Deficit for year £	Closing balance £
<b>Cash at bank and in hand</b>						
Current accounts	223,902	43,111	267,013	258,895	(34,993)	223,902
Cash	121	624	745	210	(89)	121
<b>Total cash at bank and in hand</b>	<b>224,023</b>	<b>43,735</b>	<b>267,758</b>	<b>259,105</b>	<b>(35,082)</b>	<b>224,023</b>

**Represented by:**

**Unrestricted fund**

General fund		266,243		222,508
		<u>266,243</u>		<u>222,508</u>

**Restricted funds**

Staff Training	5	1,515		1,515
Salaries - Foodbank manager		-		-
Salaries - Admin staff		-		-
Office refurbishment		-		-
Warehouse Costs		-		-
Van Running Costs		-		-
Food		-		-
		<u>1,515</u>		<u>1,515</u>

**Total funds**

	<u>267,758</u>		<u>224,023</u>
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**Statement of assets at 30 June 2023**

	£	£
Gift Aid due	1,900	1,800
	<u>1,900</u>	<u>1,800</u>

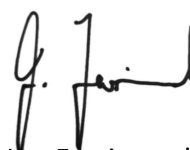
**Statement of liabilities at 30 June 2023**

	£	£
Independent examination fees	550	440
HMRC and pension costs due	682	662
Rates for previous warehouse	-	1,099
	<u>1,232</u>	<u>2,201</u>

Signed on behalf of the trustees on 26<sup>th</sup> January 2024.



Martin Smith (Chair)



Jon Farrimond (Treasurer)



## **Dunfermline Foodbank SCIO**

### **Notes to the Financial Statements for the year ended 30 June 2023**

#### **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

<b>2022/23</b>	<b>01/07/22</b>	<b>Receipt</b>	<b>Payment</b>	<b>Transfers</b>	<b>30/06/23</b>
Staff Training	1,515	-	-	-	1,515
Food	-	10,000	(10,000)	-	-
	<u>1,515</u>	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>1,515</u>

<b>2021/22</b>	<b>01/07/21</b>	<b>Receipt</b>	<b>Payment</b>	<b>Transfers</b>	<b>30/06/22</b>
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>

#### Explanation of funds

Staff Training - grant received to cover external training costs.

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

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.

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