

Dunfermline Foodbank
SCIO

Trustees' Report and Financial Statements
For the year ended 30 June 2024

Dunfermline Foodbank SCIO

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Dunfermline Foodbank SCIO

Report of the Trustees for the year ended 30 June 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2024.

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 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	

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 2024

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 99,311kg of food in the year to disadvantaged people in the Fife region which fed 9,066 clients (5,630 adults and 3,436 children) after receiving 96,976kg of donated food. In addition, within the period, 1,011 first time referrals/clients used the foodbank. The main reasons people needed assistance were due to cost of living increases (27%), extraordinary expenses (10%), debt issues (13%), benefit delays and issues (14%), cost of dependant increases (8%), personal circumstances (7.5%) and health issues (12%). Food donations were mainly received from Supermarket collections from Tesco and Asda (50,705kg) 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 continues to work well.

We have recruited an Assistant Foodbank Manager on a part time 20 hour a week contract and our Foodbank manager will take on Strategic Planning as part of her role. Trussell Trust have provided funding for this position.

Food donations have again this year been lower than the level given out and we therefore required to purchase additional stock during the year 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 ongoing increases in our warehouse lease costs which continue to rise over the next 5 year lease period. We will continue to look for 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 late 2024 with funding support from Trussell to cover a two-year period.

Dunfermline Foodbank SCIO
Report of the Trustees for the year ended 30 June 2024

Financial Review

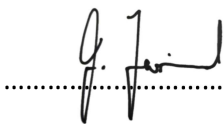
The accounts show a surplus of £9,285 from an income of £186,126 with financial reserves increasing to £277,043 at the year end. The Foodbank has comfortably been meeting its obligations including the employment of one Foodbank and one Assistant Foodbank Manager along with a part time administration 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.

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 £226,231 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 £176,841 which is higher than last year, mainly due to an increase of the lease payments for the Foodbank warehouse.

Signed on behalf of the Board on 13 January 2025.

Martin Smith (Chair) 

Jon Farrimond (Treasurer) 

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 2024 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

14 January 2025

Dunfermline Foodbank SCIO
Receipts and Payments Account
for the year ended 30 June 2024

	2024	2024	2024	2023	2023	2023
Receipts	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations						
Tesco & Asda topups/collections	10,576	-	10,576	17,900	-	17,900
Churches	2,099	-	2,099	3,819	-	3,819
Individuals	67,910	-	67,910	77,995	-	77,995
Other organisations	36,856	-	36,856	62,118	-	62,118
Grants *	-	65,460	65,460	-	10,000	10,000
Tax reclaim	3,225	-	3,225	3,836	-	3,836
Total receipts	120,666	65,460	186,126	165,668	10,000	175,668
Payments						
Food/consumables	27,042	-	27,042	10,633	10,000	20,633
Equipment	409	-	409	1,396	-	1,396
Property costs	49,271	16,000	65,271	36,835	-	36,835
Printing/stationery/post/phones	4,690	-	4,690	4,636	-	4,636
Insurance	6,921	-	6,921	9,804	-	9,804
Utilities	4,231	-	4,231	4,569	-	4,569
General Admin/expenses	179	-	179	4,888	-	4,888
Repairs and Maintenance	1,236	-	1,236	-	-	-
Cleaning	616	-	616	-	-	-
Vehicles costs/Fuel	2,977	-	2,977	4,285	-	4,285
Fees	829	-	829	556	-	556
Training	-	163	163	-	-	-
Building costs	12,128	-	12,128	-	-	-
Salary /PAYE	48,504	-	48,504	43,891	-	43,891
Salary Processing Fees	360	-	360	-	-	-
Consumable expenses	228	-	228	-	-	-
IT Software and Consumables	507	-	507	-	-	-
Independent examination fees	550	-	550	440	-	440
Total payments	160,678	16,163	176,841	121,933	10,000	131,933
Surplus/(deficit) for the year	(40,012)	49,297	9,285	43,735	-	43,735
Balance brought forward	266,243	1,515	267,758	222,508	1,515	224,023
Balance carried forward	<u>226,231</u>	<u>50,812</u>	<u>277,043</u>	<u>266,243</u>	<u>1,515</u>	<u>267,758</u>
* Grants received			2024			2023
Trussell	Financial Inclusion Officer		49,460			-
Robertson Trust	Warehouse Costs		15,000			-
Asda Foundation	Warehouse Costs		1,000			-
Trussell	Food		-			5,000
Fife Council	Food		-			5,000
Total grants			<u>65,460</u>			<u>10,000</u>

Dunfermline Foodbank SCIO
Statement of Balances
As at 30 June 2024

	Notes	2024			2023		
		Opening balance £	Surplus for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Cash at bank and in hand							
Current accounts		267,013	9,656	276,669	223,902	43,111	267,013
Cash		745	(371)	374	121	624	745
Total cash at bank and in hand		267,758	9,285	277,043	224,023	43,735	267,758

Represented by:

Unrestricted fund

General fund		226,231	266,243
		226,231	266,243

Restricted funds

Staff Training	5	1,352	1,515
Salaries - Foodbank manager		49,460	-
Warehouse Costs		-	-
Food		-	-
		50,812	1,515

Total funds

277,043	267,758
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Statement of assets at 30 June

	£	£
Gift Aid due	1,800	1,900
	1,800	1,900

Statement of liabilities at 30 June

	£	£
Independent examination fees	600	550
Warehouse Insurance costs	6,992	-
HMRC and pension costs due	736	682
	8,328	1,232

Signed on behalf of the trustees on 13 January 2025.



Martin Smith (Chair)



Jon Farrimond (Treasurer)

Dunfermline Foodbank SCIO

Notes to the Financial Statements for the year ended 30 June 2024

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 restricted 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 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 2024

5. Restricted Funds

2023/24	01/07/23	Receipt	Payment	Transfers	30/06/24
Staff Training	1,515	-	(163)	-	1,352
Trussell - FI Officer	-	49,460	-	-	49,460
Robertson Trust - Warehouse costs	-	15,000	(15,000)	-	-
Asda Foundation - Warehouse costs	-	1,000	(1,000)	-	-
	<u>1,515</u>	<u>65,460</u>	<u>(16,163)</u>	<u>-</u>	<u>50,812</u>

2022/23	01/07/22	Receipt	Payment	Transfers	30/06/23
Staff Training	1,515	-	-	-	1,515
Food	-	10,000	(10,000)	-	-
	<u>49,378</u>	<u>10,000</u>	<u>(47,863)</u>	<u>-</u>	<u>1,515</u>

Explanation of funds

Staff training - Grant received to cover external training costs.

Trussell – FI Officer – Grant received to cover the costs of a Financial Inclusion Officer provided by CARF.

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

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