

REGISTERED COMPANY NUMBER: SC045073 (Scotland)
REGISTERED CHARITY NUMBER: SC045073

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2025
for
CLYDESDALE FOOD BANK

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

CLYDESDALE FOOD BANK

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for the Year Ended 31 December 2025**

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CLYDESDALE FOOD BANK

Chairman's Report for the Year Ended 31 December 2025

In 2025 we dealt with 2644 referrals, a 1% drop from 2024. In total this fed 5286 people (compared to 5445 in 2024) comprised of 1799men, 1813 women and 1674 children.

It is disappointing to see demand remain at these levels but it reflects the continued effects of high food and energy prices.

We continued the practice of providing a covered hot water bottle to children over winter and also the extra Christmas bag with each food pack in December.

There have been a few changes in our volunteers as a few have had to give up due to health issues or to care for family members. However other volunteers have taken their place. We were particularly pleased to increase our pool of drivers and deliverers.

There are several local businesses who give great support throughout the year and we are most grateful for their help. Vehicle maintenance is carried out by Jim Robertson Motors and by James Street Garage. Fresh fruit, vegetables and eggs are delivered at a substantial discount by Overton Farm and milk by Lindsay's Dairy. Thanks, are also due to the staff in Aldi's supermarket who deal with our weekly order, making sure it is ready for collection every Monday morning.

Our building plans are still on hold as we are still not in a position to negotiate a lease, so we continue to use temporary cabin accommodation. Our original cabins are nearing the end of their usable life. They are very costly in terms of electricity to keep them warm and dry. We have decided to replace them with more modern versions which are better insulated to reduce our running costs and to provide a safer, healthier environment for our volunteers and our stock. ʅ

CLYDESDALE FOOD BANK

Report of the Trustees for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable Purpose

The relief of poverty.

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

To provide emergency food, household cleaning and personal hygiene materials, without judgement, to those living in the Clydesdale area, who for whatever reason find themselves unable to adequately feed themselves or their families. In all cases this is in response to a referral from a nominated agency and delivered to the home of the client.

FINANCIAL REVIEW

Reserves policy

The Charity aims to hold six months of running costs as reserves. Based on 2025 expenditure that is around £72,000. Thanks to some generous grant funding we have been able to maintain our reserves throughout the year. We continue to monitor this and look for alternative funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

At each AGM, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. At each AGM, all of the charity trustees must retire from office and stand for re-election. They will be deemed to be re-elected unless they advise they do not wish to be reappointed or if they are not among those re-elected.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC045073 (Scotland)

Registered Charity number

SC045073

Registered office

11 Braemar Crescent

Carluke

ML8 4BH

Trustees

Mrs E Barthram Treasurer

B Waine Chariman

I Brown

T Stodart

K Cochrane (resigned 20.2.2025)

J Jones (appointed 16.1.2025)

L Burns (appointed 24.4.2025)

S Kane (appointed 12.1.2026)

CLYDESDALE FOOD BANK

**Report of the Trustees
for the Year Ended 31 December 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

Approved by order of the board of trustees on 16-3-2026 and signed on its behalf by:

E. Barthram
Mrs E Barthram - Trustee

**Independent Examiner's Report to the Trustees of
Clydesdale Food Bank**

Independent examiner's report to the trustees of Clydesdale Food Bank ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kenneth Black

Kenneth Black CA
The Institute of Chartered Accountants of Scotland

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

Date: *19th March 2026*

CLYDESDALE FOOD BANK

**Statement of Financial Activities
for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		99,732	-	99,732	125,859
Charitable activities					
Food bank		60,000	-	60,000	16,436
Blackwood Estate		-	-	-	10,387
McDonalds Foundation		-	-	-	2,500
Coalburn, Douglas, Glespin Community Fund		-	-	-	16,000
Auchrobert Wind Farm Community Fund		-	-	-	-
Glenkerie Wind Farm Community Fund		-	-	-	14,803
		-	2,637	2,637	5,000
Other income		-	-	-	8,000
Total		<u>159,732</u>	<u>2,637</u>	<u>162,369</u>	<u>198,985</u>
EXPENDITURE ON					
Charitable activities					
Food bank		118,028	-	118,028	155,172
McDonalds Foundation		-	1,313	1,313	-
Coalburn, Douglas, Glespin Community Fund		-	4,316	4,316	-
Auchrobert Wind Farm Community Fund		-	-	-	-
Glenkerie Wind Farm Community Fund		-	4,669	4,669	-
		-	1,413	1,413	-
Other		14,222	-	14,222	6,368
Total		<u>132,250</u>	<u>11,711</u>	<u>143,961</u>	<u>161,540</u>
NET INCOME/(EXPENDITURE)		27,482	(9,074)	18,408	37,445
RECONCILIATION OF FUNDS					
Total funds brought forward		96,921	29,503	126,424	88,979
TOTAL FUNDS CARRIED FORWARD		<u><u>124,403</u></u>	<u><u>20,429</u></u>	<u><u>144,832</u></u>	<u><u>126,424</u></u>

The notes form part of these financial statements

CLYDESDALE FOOD BANK

**Balance Sheet
31 December 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	45,947	-	45,947	38,942
CURRENT ASSETS					
Cash at bank		78,457	20,428	98,885	87,482
NET CURRENT ASSETS		<u>78,457</u>	<u>20,428</u>	<u>98,885</u>	<u>87,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,404</u>	<u>20,428</u>	<u>144,832</u>	<u>126,424</u>
NET ASSETS		<u>124,404</u>	<u>20,428</u>	<u>144,832</u>	<u>126,424</u>
FUNDS	6				
Unrestricted funds				124,404	96,921
Restricted funds				20,428	29,503
TOTAL FUNDS				<u>144,832</u>	<u>126,424</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16-3-2026 and were signed on its behalf by:

E. Barthram
E Barthram - Trustee

J. Jones
B. Jones - Trustee

J. Jones

The notes form part of these financial statements

CLYDESDALE FOOD BANK

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	8,702	6,368
Surplus on disposal of fixed assets	-	(8,000)
	<u> </u>	<u> </u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	125,859	-	125,859
Charitable activities			
Food bank	16,436	-	16,436
Blackwood Estate	-	10,387	10,387
McDonalds Foundation	-	2,500	2,500
Coalburn, Douglas, Glespin Community Fund	-	16,000	16,000
Auchrobert Wind Farm Community Fund	-	14,803	14,803
Glenkerie Wind Farm Community Fund	-	5,000	5,000
Other income	8,000	-	8,000
Total	<u>150,295</u>	<u>48,690</u>	<u>198,985</u>
EXPENDITURE ON			
Charitable activities			
Food bank	125,985	29,187	155,172
Other	6,368	-	6,368
Total	<u>132,353</u>	<u>29,187</u>	<u>161,540</u>
NET INCOME	17,942	19,503	37,445
RECONCILIATION OF FUNDS			
Total funds brought forward	78,979	10,000	88,979
TOTAL FUNDS CARRIED FORWARD	<u><u>96,921</u></u>	<u><u>29,503</u></u>	<u><u>126,424</u></u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2025	19,841	6,275	19,194	45,310
Additions	-	15,707	-	15,707
At 31 December 2025	<u>19,841</u>	<u>21,982</u>	<u>19,194</u>	<u>61,017</u>
DEPRECIATION				
At 1 January 2025	-	1,569	4,799	6,368
Charge for year	-	5,103	3,599	8,702
At 31 December 2025	<u>-</u>	<u>6,672</u>	<u>8,398</u>	<u>15,070</u>
NET BOOK VALUE				
At 31 December 2025	<u>19,841</u>	<u>15,310</u>	<u>10,796</u>	<u>45,947</u>
At 31 December 2024	<u>19,841</u>	<u>4,706</u>	<u>14,395</u>	<u>38,942</u>

6. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	96,921	27,483	124,404
Restricted funds			
Restricted funds	29,503	(9,075)	20,428
TOTAL FUNDS	<u>126,424</u>	<u>18,408</u>	<u>144,832</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,732	(132,249)	27,483
Restricted funds			
Restricted funds	2,637	(11,712)	(9,075)
TOTAL FUNDS	<u>162,369</u>	<u>(143,961)</u>	<u>18,408</u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	78,979	17,942	96,921
Restricted funds			
Restricted funds	10,000	19,503	29,503
TOTAL FUNDS	<u>88,979</u>	<u>37,445</u>	<u>126,424</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,295	(132,353)	17,942
Restricted funds			
Restricted funds	48,690	(29,187)	19,503
TOTAL FUNDS	<u>198,985</u>	<u>(161,540)</u>	<u>37,445</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	78,979	45,425	124,404
Restricted funds			
Restricted funds	10,000	10,428	20,428
TOTAL FUNDS	<u>88,979</u>	<u>55,853</u>	<u>144,832</u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2025**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,027	(264,602)	45,425
Restricted funds			
Restricted funds	51,327	(40,899)	10,428
TOTAL FUNDS	<u>361,354</u>	<u>(305,501)</u>	<u>55,853</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

CLYDESDALE FOOD BANK

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	94,044	119,880
Gift aid	5,688	5,979
	<hr/>	<hr/>
	99,732	125,859
Charitable activities		
Grants	62,637	65,126
Other income		
Gain on sale of tangible fixed assets	-	8,000
	<hr/>	<hr/>
Total incoming resources	162,369	198,985
 EXPENDITURE		
Charitable activities		
Energy support	-	8,283
Food and other supplies	101,342	103,508
	<hr/>	<hr/>
	101,342	111,791
Other		
Electricity	5,520	-
Plant and machinery	5,103	1,569
Motor vehicles	3,599	4,799
	<hr/>	<hr/>
	14,222	6,368
Support costs		
Management		
Rent	1,404	5,983
Insurance	7,282	7,757
Telephone & Broadband	1,018	258
Postage and stationery	-	350
Sundries	4,396	718
Consumables	1,677	3,573
Repairs and Renewals	476	585
Travel & Motor expenses	6,369	16,245
Professional fees	2,639	5,879
Subscriptions and memberships	1,968	682
	<hr/>	<hr/>
	27,229	42,030
Finance		
Paypoint fees	525	846
Bank charges	643	355
	<hr/>	<hr/>
	1,168	1,201

This page does not form part of the statutory financial statements

CLYDESDALE FOOD BANK

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2025**

	2025	2024
	£	£
Finance		
Governance costs		
Accountancy fees	-	150
	<hr/>	<hr/>
Total resources expended	143,961	161,540
	<hr/>	<hr/>
Net income	18,408	37,445
	<hr/> <hr/>	<hr/> <hr/>

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