

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

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
CLYDESDALE FOOD BANK

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

CLYDESDALE FOOD BANK

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CLYDESDALE FOOD BANK

Chairman's Report for the Year Ended 31 December 2024

We dealt with 2665 referrals which fed total of 5445 people. These comprised 1866 men, 1832 women and 1742 children, This was a small drop on the figures for 2023 (2752 referrals, 5541 fed)

The small decrease in demand is encouraging but it is still high. It was noticeable that there were more families needing support whereas in our early years we received mostly referrals for single men.

During the winter months, every child up to age 16 was given a covered hot water bottle and in December every food pack included a bag of Christmas goodies.

We apply to Scottish Power Hardship Fund and the Fuel Bank for grants for clients on pre-payment meters. As a Paypoint agent we can provide vouchers to those in fuel crisis without recourse to other assistance, because they have used their allocation of grants to the above funds or because they pay for their fuel monthly.

The Mercedes Sprinter van suffered a major breakdown, needing a replacement engine. In February 2024 the small Nissan van was replaced by a larger Vauxhall Vivaro.

We are grateful for a number of generous grants received over the year which has improved our financial reserves.

The long cherished plan to have a purpose built Food Bank, replacing the temporary cabins, appeared to be well on track in the spring of 2024. However, Carluke Development Trust, who had agreed to find the funding for most of the cost, encountered difficulties with funding. As a result, we have not been yet been able to build. To ease pressure on space and to provide a more comfortable working environment for the volunteers, we have bought two and leased two additional modules which are on site next to our original cabins. We are at the early stages of negotiating a land lease that, if granted, would allow us to apply for funding to meet the full cost of the new building.

CLYDESDALE FOOD BANK

Report of the Trustees for the Year Ended 31 December 2024

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 2024. 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 2024 expenditure that is around £76,000.

At the start of the year the reserves were at £65,000 and fell progressively for the first 8 months of the year. However we were fortunate to be able receive some very generous grants which improved our position. We continue to monitor this and explore suitable funding options.

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

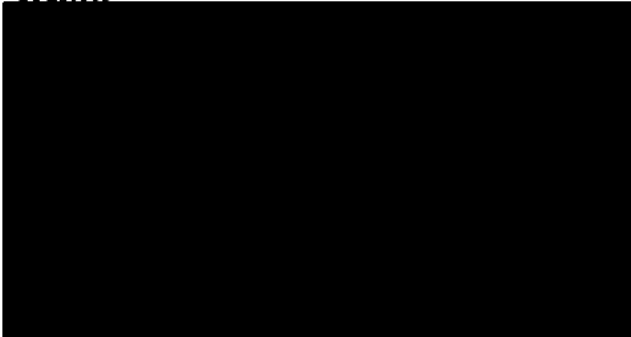
Registered office

11 Braemar Crescent

Carlisle

ML8 4BH

Trustees



CLYDESDALE FOOD BANK

**Report of the Trustees
for the Year Ended 31 December 2024**

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 9 June 2025 and signed on its behalf by:



**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 2024.

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').

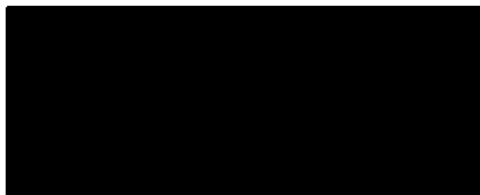
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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



The Institute of Chartered Accountants of Scotland

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

9 June 2025

CLYDESDALE FOOD BANK

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		125,859	-	125,859	105,823
Charitable activities					
Grant received		-	-	-	27,504
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>	<u>133,327</u>
EXPENDITURE ON					
Charitable activities					
Food bank		125,985	29,187	155,172	183,735
Other		6,368	-	6,368	-
Total		<u>132,353</u>	<u>29,187</u>	<u>161,540</u>	<u>183,735</u>
NET INCOME/(EXPENDITURE)		17,942	19,503	37,445	(50,408)
RECONCILIATION OF FUNDS					
Total funds brought forward		78,979	10,000	88,979	139,387
TOTAL FUNDS CARRIED FORWARD		<u><u>96,921</u></u>	<u><u>29,503</u></u>	<u><u>126,424</u></u>	<u><u>88,979</u></u>

The notes form part of these financial statements

CLYDESDALE FOOD BANK

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	38,942	-	38,942	13,469
CURRENT ASSETS					
Cash at bank		57,979	29,503	87,482	75,510
NET CURRENT ASSETS		<u>57,979</u>	<u>29,503</u>	<u>87,482</u>	<u>75,510</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,921</u>	<u>29,503</u>	<u>126,424</u>	<u>88,979</u>
NET ASSETS		<u><u>96,921</u></u>	<u><u>29,503</u></u>	<u><u>126,424</u></u>	<u><u>88,979</u></u>
FUNDS	6				
Unrestricted funds				96,921	78,979
Restricted funds				29,503	10,000
TOTAL FUNDS				<u>126,424</u>	<u>88,979</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

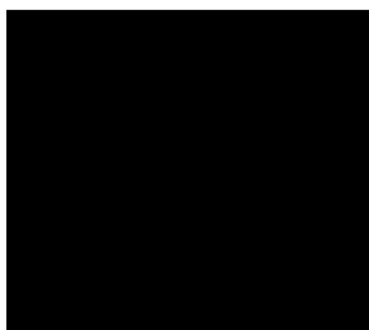
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

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 9 June 2025 and were signed on its behalf by:



The notes form part of these financial statements

CLYDESDALE FOOD BANK

Notes to the Financial Statements for the Year Ended 31 December 2024

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):

	2024	2023
	£	£
Depreciation - owned assets	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 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Travel expenses amounting to £317 were reimbursed to Ben Waine a trustee of the Charity.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	105,823	-	105,823
Charitable activities			
Grant received	20,000	7,504	27,504
Total	<u>125,823</u>	<u>7,504</u>	<u>133,327</u>
EXPENDITURE ON			
Charitable activities			
Food bank	169,630	14,105	183,735
NET INCOME/(EXPENDITURE)			
Transfers between funds	(43,807)	(6,601)	(50,408)
	<u>(10,000)</u>	<u>10,000</u>	<u>-</u>
Net movement in funds	<u>(53,807)</u>	<u>3,399</u>	<u>(50,408)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	132,786	6,601	139,387
TOTAL FUNDS CARRIED FORWARD	<u><u>78,979</u></u>	<u><u>10,000</u></u>	<u><u>88,979</u></u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2024	-	6,275	7,194	13,469
Additions	24,371	-	12,000	36,371
Disposals	(4,530)	-	-	(4,530)
At 31 December 2024	<u>19,841</u>	<u>6,275</u>	<u>19,194</u>	<u>45,310</u>
DEPRECIATION				
Charge for year	-	1,569	4,799	6,368
NET BOOK VALUE				
At 31 December 2024	<u>19,841</u>	<u>4,706</u>	<u>14,395</u>	<u>38,942</u>
At 31 December 2023	<u>-</u>	<u>6,275</u>	<u>7,194</u>	<u>13,469</u>

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CLYDESDALE FOOD BANK

6. 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>

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>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	132,786	(43,807)	(10,000)	78,979
Restricted funds				
Restricted funds	6,601	(6,601)	10,000	10,000
TOTAL FUNDS	<u>139,387</u>	<u>(50,408)</u>	<u>-</u>	<u>88,979</u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,823	(169,630)	(43,807)
Restricted funds			
Restricted funds	7,504	(14,105)	(6,601)
TOTAL FUNDS	<u>133,327</u>	<u>(183,735)</u>	<u>(50,408)</u>

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	132,786	(25,865)	(10,000)	96,921
Restricted funds				
Restricted funds	6,601	12,902	10,000	29,503
TOTAL FUNDS	<u>139,387</u>	<u>(12,963)</u>	<u>-</u>	<u>126,424</u>

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	276,118	(301,983)	(25,865)
Restricted funds			
Restricted funds	56,194	(43,292)	12,902
TOTAL FUNDS	<u>332,312</u>	<u>(345,275)</u>	<u>(12,963)</u>

CLYDESDALE FOOD BANK

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

CLYDESDALE FOOD BANK

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	119,880	101,298
Gift aid	5,979	4,525
	<hr/>	<hr/>
	125,859	105,823
Charitable activities		
Grants	65,126	27,504
Other income		
Gain on sale of tangible fixed assets	8,000	-
	<hr/>	<hr/>
Total incoming resources	198,985	133,327
EXPENDITURE		
Charitable activities		
Energy support	8,283	10,492
Food and other supplies	103,508	138,053
	<hr/>	<hr/>
	111,791	148,545
Other		
Plant and machinery	1,569	-
Motor vehicles	4,799	-
	<hr/>	<hr/>
	6,368	-
Support costs		
Management		
Rent	5,983	3,167
Insurance	7,757	4,942
Telephone	258	316
Postage and stationery	350	180
Sundries	718	4,606
Consumables	3,573	2,444
Repairs and Renewals	585	336
Travel & Motor expenses	16,245	9,685
Professional fees	5,879	3,119
Subscriptions and memberships	682	1,968
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	42,030	30,763
Finance		
Paypoint fees	846	4,277
Bank charges	355	-
	<hr/>	<hr/>
	1,201	4,277

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 2024**

	2024 £	2023 £
Finance		
Governance costs		
Accountancy fees	150	150
Total resources expended	161,540	183,735
Net income/(expenditure)	<u>37,445</u>	<u>(50,408)</u>

This page does not form part of the statutory financial statements