

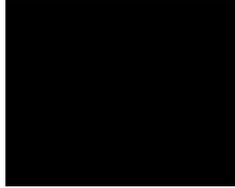
Charity registration number SC041954 (Scotland)

DUNDEE AND ANGUS FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DUNDEE AND ANGUS FOODBANK

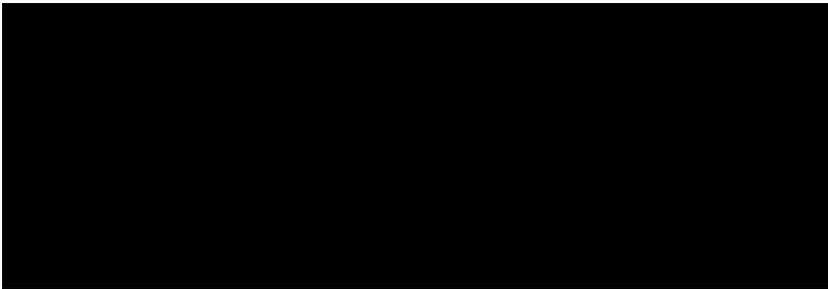
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC041954



Independent examiner


Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

DUNDEE AND ANGUS FOODBANK

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DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 & ACTIVITIES

The duties of Dundee and Angus Foodbank are carried out within Dundee and the surrounding areas promoting a Christian ethos, supporting values and principles which promote social inclusion and anti-discriminatory practices.

The objectives as stated in the constitution are:

- the prevention or relief of poverty in Dundee and surrounding areas in particular but not exclusively, by providing emergency food supplied to individuals in need and/or charities, or other organisations working to prevent or relieve poverty
- to provide services to people who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage by signposting them to additional support services
- the advancement of the Christian religion in accordance with the organisation's statement of faith from time to time

The above objectives and activities are significantly dependent upon the use and support of our many volunteers along with a wide range of agencies who now co-locate within the Foodbank to deliver a range of support services ran under our Pathfinders program which seeks to deal with the underlying root issues driving people to the Foodbank, see appendix for overview of Pathfinder work over the last reporting year.

The Pathfinder program is monitored and reported on through daily, monthly and quarterly reports which are prepared by all of the agencies whom we are working with to ensure that our strategies are being met and delivered through the program including statistical reporting and signposting along with case studies. Measures of success would include the reduction in numbers of people accessing the Foodbank for emergency food provision and the financial gains received by our clients along with other measurable targets through the support provided by our partner agencies.



Pathfinders Evaluation Summary Report	
April 2024 - March 2025	

How many overall have engaged with support via Pathfinder?	1377
How many NEW clients have been seen?	941
How many clients are unlikely to need to return to the foodbank following their interaction with a support agency?	127

DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

How many were assisted with...			
INCOME MAXIMISATION			
Benefits or income-related advice?		301	
Carrying out a benefit review/check?		62	
A new benefit claim or grant application, or other financial gain?			
	<i>No. of claims</i>	<i>Total estimated gains (£)*</i>	<i>No. represented in gains</i>
• A new benefit claim to the DWP (i.e. UC)?	16	£70,535.20	16
• A new benefit claim to SSS? (i.e. SCP)?	32	£110,345.80	32
• A crisis or community care grant app. to SWF?	29	£5,223.00	29
• Any other financial gain?	9	£5,270.59	9
<i>Total estimated financial gains:</i>		£191,374.59	86
A debt-related issue?		15	
• Total estimated debt managed		£43,415.25	14
• Total estimated debt written off		£15,075.00	2
ENERGY			
Energy advice?		145	
Referral to an Energy Advice organisation?		38	
		<i>Total value (£)*</i>	<i>No. represented</i>
Referral for a fuel voucher?		£4,266.00	93
Fuel debt?		15	
• Total estimated fuel debt managed		£9,109.13	12
• Total estimated fuel debt written off		£1,132.43	3
HOUSING			
A tenancy sustainment or housing-related issue?		315	
HEALTH			
A substance use-related issue?		59	
A physical health concern?		184	
A mental health concern?		92	
Bereavement support?		21	
A referral to an additional healthcare provider?		74	
ANY OTHER ISSUES:			
A direct referral to the foodbank?		139	
Employment advice? (incl. CVs, eligibility etc.)		37	
Immigration advice?		13	
Technology or transport access issues (sim cards, bus passes etc.)?		35	
Any other related issues?		65	
Community Café Attendance			
Community Cafe - 10am-4pm (01/04/2024 onwards)		6501	

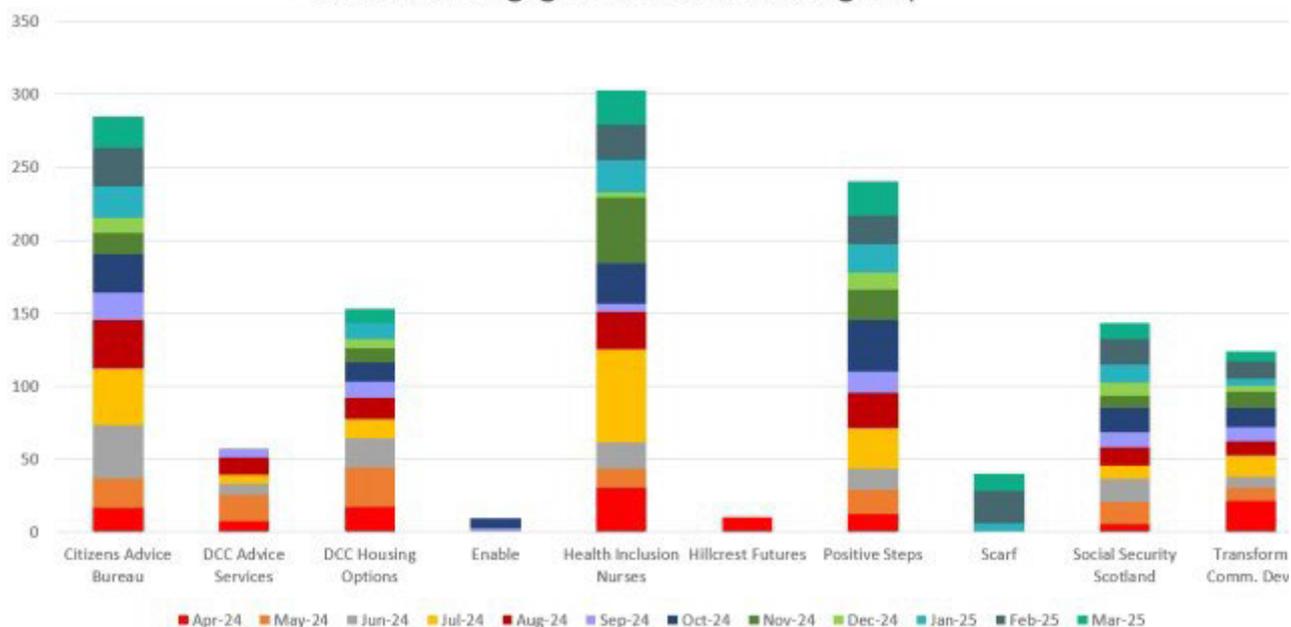
DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Number of sessions per partner organisation	413
Organisation	No. Sessions
Brooksbank Money Advice Centre	0
Christians Against Poverty (CAP)	4
Citizens Advice Bureau Dundee (CAB)	83
DCC Advice Services	23
DCC Housing Options	41
Enable	8
Health Inclusion Nursing Team	52
Hillcrest Futures	4
Positive Steps	95
SCARF	11
Social Security Scotland	46
Transform Community Development	46

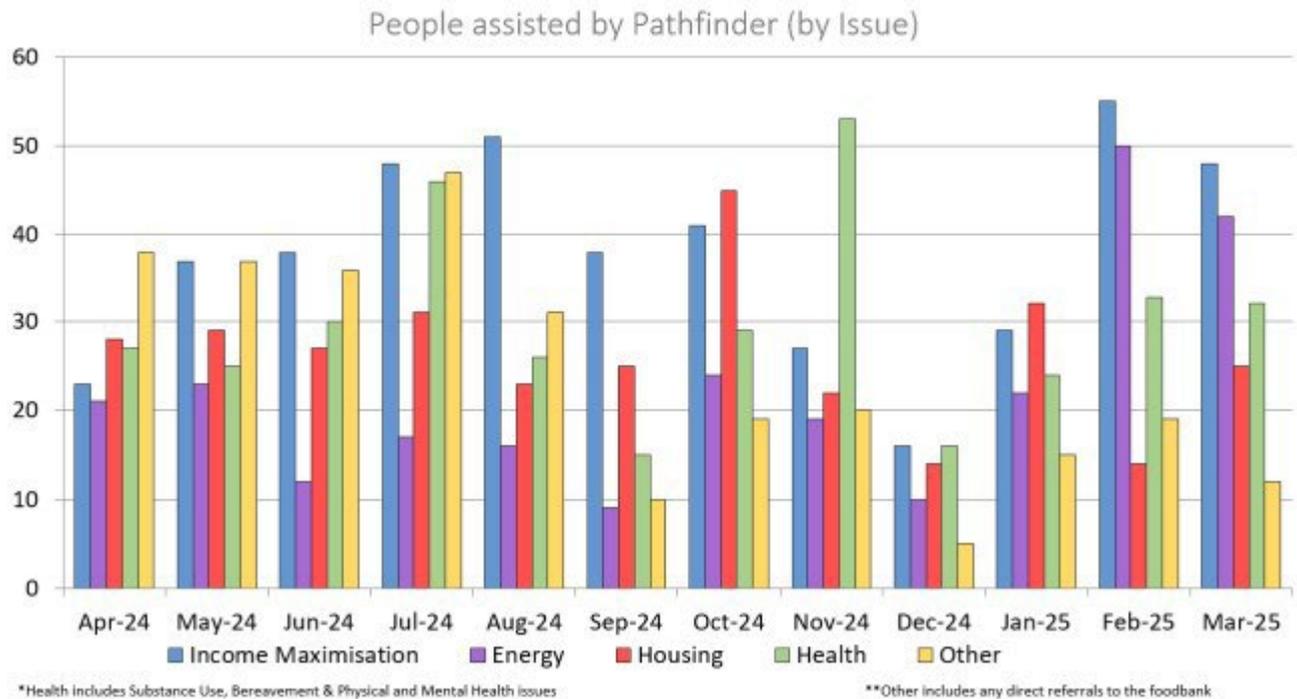
Number of engagements with each Agency



DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

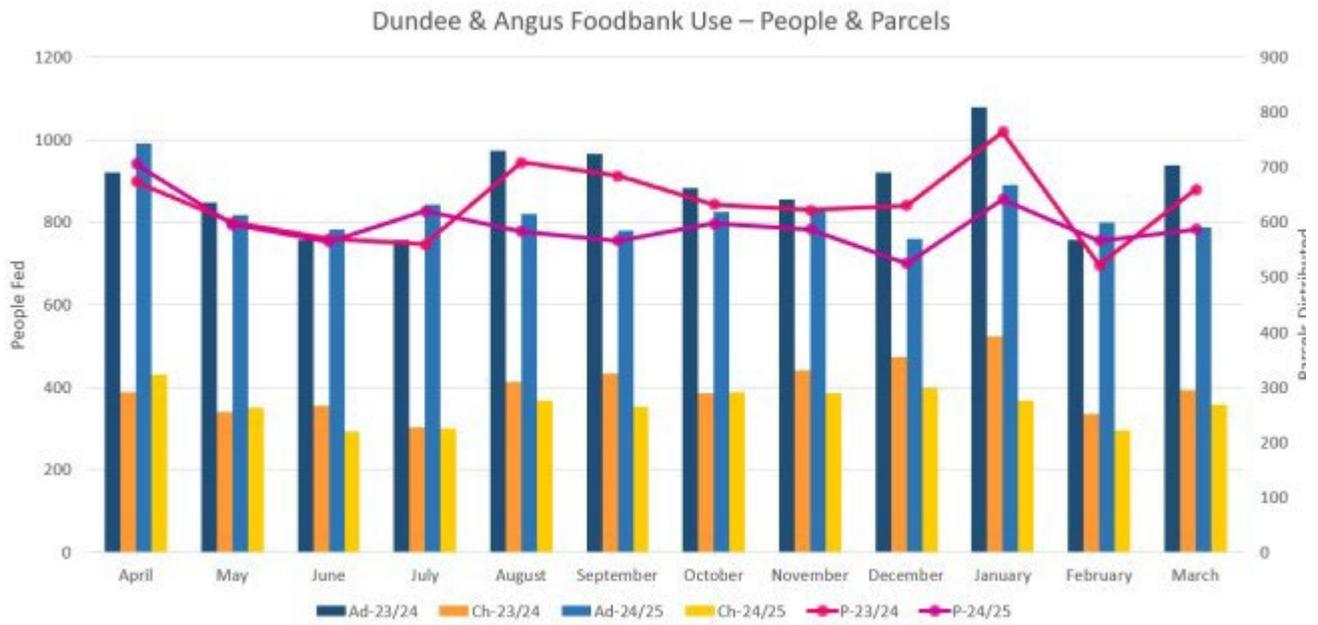


Comparison in Foodbank Use (people fed) against other Scottish Foodbanks (Trussell)							
		Jan-23	Second	Jan-24	Second	Jan-25	Second
		Feb-23	Second	Feb-24	Third	Feb-25	Third
		Mar-23	Second	Mar-24	Second	Mar-25	Second
		Apr-23	Second	Apr-24	Second	Apr-25	
May-22	First	May-23	Second	May-24	Second	May-25	
Jun-22	First	Jun-23	Third	Jun-24	Third	Jun-25	
Jul-22	First	Jul-23	Third	Jul-24	Third	Jul-25	
Aug-22	First	Aug-23	Third	Aug-24	Second	Aug-25	
Sept-22	First	Sept-23	Second	Sept-24	Second	Sept-25	
Oct-22	First	Oct-23	Second	Oct-24	Second	Oct-25	
Nov-22	Second	Nov-23	Third	Nov-24	Third	Nov-25	
Dec-22	Second	Dec-23	Third	Dec-24	Fourth	Dec-25	

DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

A Selection of Case Studies

Client had given up council flat to look after his mother who had terminal cancer, when she died the tenancy of her house was taken over by the client's nephew who had been also living at the address. Client nephew had not paid any rent since taking over tenancy, client had received letters from DCC to say they would take action to evict them both due to arrears. Client was worried he would get evicted, wanted to stay in home as it was his family home. Client is on legacy benefits (ESA), ADP and would not be entitled to housing element of UC as he was not a tenant. Completed benefit check to see entitlement, client would be better off if he was to get UC with housing costs. Supported client to maintain contact with DCC housing officer who had agreed that client could take over tenancy when client's nephew was evicted if client began to pay rent. Client has now taken over tenancy and with help from UC Help to Claim line will apply for UC after next payment of legacy benefits so as to lessen the impact of the 5 week wait for his first UC payment.

Client lost job following business owner's death, client was given a P45 from the accountant of business owner, however has been told by other employees he should not have received this and should still be getting paid. Client is not part of a union therefore referred client to ACAS for employment advice, client also given solicitors list and confirm which deal with employment law, should he find that he needs to take legal action. Client was given a full benefit check and confirmed entitlement, clients then given details for Citizens Advice Help-to-claim phoneline to start his claim. Also given details for Dundee Councils customer service team, to apply for council tax reduction.

With the help of Positive Steps and the Advice Hub support we have managed to fully complete and submit an Adult Disability Payment Application for a vulnerable client who had previously applied but did not manage to complete and submit the claim previously as they required additional support. Positive Steps and Social Security Scotland worked together to hopefully make a difference in the client's life.

One client had no bank account so would often have his benefits in a drawer at home. His house was broken into and money taken leaving him with no money for food or essentials. The client knew I had a drop in each Friday so attended the cafe to seek advice and support from myself and any partner agencies. I was able to have a private discussion with the individual and arrange a food parcel to see him to his next payday. We called crisis grant and provided evidence required and a sum of money was given to him days later to help with daily essentials. After further discussion it was found that the client was unable to open a bank account due to lack of ID. I have given him advice on what bank can provide basic accounts with more relaxed ID required.

A passer-by popped in for a take away cup of tea. The nurse engaged her in conversation as she looked distressed. She disclosed that she had isolated herself for over 3 months in her home and today was the first day she had ventured out her home. She had never attended the foodbank cafe and she was grateful for our conversation. She had multiple unmet health needs which had been escalating over the months and she agreed to me contacting her and delivering a holistic health assessment to at least start to address her health concerns.

Service user attended foodbank after I had initially made contact with him at another cafe in Dundee. He came to the community cafe as he was aware that I had my Friday drop in. As he had no phone I was unable to do follow up meetings with him previously but made sure he was aware I'd be at the Cafe most Fridays.

The man had been sleeping rough and was using heroin with no treatment options available to him at that moment. I managed to reconnect with him at the community cafe as it felt like a safe space for him to go to. We called housing options and reopened his homeless application and made further calls to UC to again reopen his account with further appointments made to verify ID. The man was placed in a temporary homeless accommodation and off the streets. This enabled me to make consistent contact with him and because of his engagement we were able to attend direct access at DDARs and furthermore start him on a daily opiate treatment.

DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS & PERFORMANCE

The past year has again been a busy one for Dundee and Angus Foodbank, both day to day and at board level.

From April 2024 - March 2025 there was a 8% decrease in the number of individuals receiving food compared to the previous year with a total of 14,220 people fed which is split between 9937 adults and 4283 children over both Dundee and Angus areas which worked out at 7,145 parcels provided to people in need during the year.

During the past year we have continued operating 3 distribution centres, 1 in Dundee and 2 in Angus, one in Forfar and one in Arbroath from which people could collect their food, with the vast majority, 89% coming from our Dundee centre located at the former St.Johns Episcopal Church in the Stobswell area of the city.

Ken Linton, our manager appointed in September 2016, continues the great work of managing and promoting the work of Dundee and Angus Foodbank. Hannah Cheek started in October 2023 as assistant Foodbank Manager and Pathfinder Lead and is doing great work. Our new community hub and community café opened in July 2023 and houses the Pathfinder Program. During the year we worked with 92 volunteers and had 311 referral agencies around the city and the county of which 208 made referral during the year. Donations of food during the year amounted to an incredible 128.368 tones (including 24.273 tones purchased by ourselves) with 126.113 tones of food distributed leaving us at the year end with a surplus of 2.2 tones of food and stock level at the year end of 17.117 tones.

The most significant changes during the past year have been the expansion of the Pathfinder Program, which has meant an increase in staffing and funding and number of people coming through the facilities.

FINANCIAL REVIEW

At the year end the Charity held £714,362 (2024 - £697,170) in reserves, of which £83,687 (2024 - £55,840) is restricted for specific purposes only and £630,675 (2024 - £641,330) is unrestricted for use as the Trustees see fit. Free reserves not invested in tangible fixed assets totalled £469,500 (2024 - £483,730).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves Policy

The Trustees are aiming towards maintaining unrestricted reserves at a level that equates to at least twelve months of unrestricted expenditure. The Charity has unrestricted reserves which meet this reserves policy.

Principal Funding Sources

The principal funding sources of the charity are donations and grants from various sources including individuals, organisations, and trusts' who provide grants to the charity. The Trussell Trust provides the charity with various grants relating to different projects such as the Pathfinder Project.

Plans for future periods

The charity has no plans to change anything during the upcoming year and everything will continue as present.

STRUCTURE, GOVERNANCE & MANAGEMENT

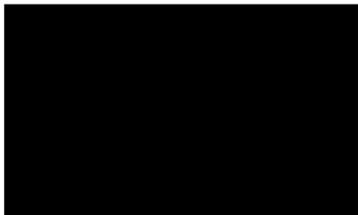
Dundee and Angus Foodbank is a registered Charity, number SC041954, and is governed by its constitution.

DUNDEE AND ANGUS FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 18 October 2024)

Decision Making

The board of trustees are ultimately responsible for the governance of the charity including fiscal and strategic decision making with the day to day operations delegated to the staff team led by the Foodbank Manager. In the event of any disputes these would be managed firstly by the manager and if escalated by the Chair of the Board and ultimately by the full Board of Trustees who decision in all matters is final with no further courts of appeal.

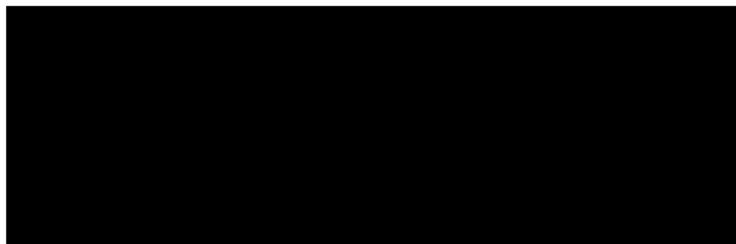
Methods of appointment or election of Trustees

The minimum number of Trustees in the Board of Management is three and the maximum is nine. The power of appointing and removing Trustees rests with the Trustees.

At each AGM, the Trustees retire and are re-elected unless they or the Board of Trustees state otherwise.

The Trustees have considered a policy on induction and training prior to new Trustees being approached. This includes awareness of a Trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the Charity.

A new Trustee receives copies of the previous year's financial statements, minutes of Trustee meetings and a copy of the OSCR leaflet "Guidance for Charity Trustees - acting with care and diligence" if appropriate.



3 June 2025

DUNDEE AND ANGUS FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNDEE AND ANGUS FOODBANK

I report on the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 10 to 24.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
3 June 2025

DUNDEE AND ANGUS FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	370,717	91,850	462,567	582,691
Charitable activities	4	411	-	411	572
Investments	5	25,739	-	25,739	1,550
Other income	6	-	-	-	6,415
Total income		<u>396,867</u>	<u>91,850</u>	<u>488,717</u>	<u>591,228</u>
Expenditure on:					
Charitable activities	7	405,822	64,003	469,825	465,117
Other expenditure	13	1,700	-	1,700	-
Total expenditure		<u>407,522</u>	<u>64,003</u>	<u>471,525</u>	<u>465,117</u>
Net income/(expenditure) and movement in funds		<u>(10,655)</u>	<u>27,847</u>	<u>17,192</u>	<u>126,111</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>641,330</u>	<u>55,840</u>	<u>697,170</u>	<u>571,059</u>
Fund balances at 31 March 2025		<u><u>630,675</u></u>	<u><u>83,687</u></u>	<u><u>714,362</u></u>	<u><u>697,170</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNDEE AND ANGUS FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	459,713	122,978	582,691
Charitable activities	4	572	-	572
Investments	5	1,550	-	1,550
Other income	6	6,415	-	6,415
Total income		<u>468,250</u>	<u>122,978</u>	<u>591,228</u>
Expenditure on:				
Charitable activities	7	396,755	68,362	465,117
Total expenditure		<u>396,755</u>	<u>68,362</u>	<u>465,117</u>
Net income and movement in funds		<u>71,495</u>	<u>54,616</u>	<u>126,111</u>
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>569,835</u>	<u>1,224</u>	<u>571,059</u>
Fund balances at 31 March 2024		<u><u>641,330</u></u>	<u><u>55,840</u></u>	<u><u>697,170</u></u>

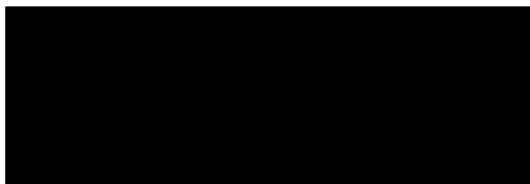
DUNDEE AND ANGUS FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		161,175		157,600
Current assets					
Debtors	16	16,552		20,569	
Cash at bank and in hand		618,444		556,998	
		<u>634,996</u>		<u>577,567</u>	
Creditors: amounts falling due within one year	17	(81,809)		(37,997)	
Net current assets			<u>553,187</u>		<u>539,570</u>
Total assets less current liabilities			<u>714,362</u>		<u>697,170</u>
The funds of the Charity					
Restricted income funds	19		83,687		55,840
Unrestricted funds	21		630,675		641,330
			<u>714,362</u>		<u>697,170</u>

The financial statements were approved by the Trustees on 3 June 2025



DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dundee and Angus Foodbank (SC014954) is a Scottish charitable incorporated organisation. The address of the registered office is 15 Balunie Drive, Dundee, DD4 8PS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Food donated is valued at an amount set by the trustees which was £1.74 per kg, a corresponding amount is then recognised as expenditure in the period of receipt.

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	50 years
Plant and equipment	25% RB
Computers	3 years
Motor vehicles	5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements:

Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Donated goods

The value of donated goods is now to be brought in to the statement of financial activities as donations received, this figure is calculated by using an average price per tonne of the food. The average price per tonne used is £1.74 per kilo. This is based on the actual cost of food purchased by the charity in the year.

This estimate is deemed reasonable and will be reviewed each year taking into account any external factors such as inflation.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Restated Unrestricted funds 2024 £	Restated Restricted funds 2024 £	Restated Total 2024 £
Donations and gifts	183,439	-	183,439	222,312	-	222,312
Grants	7,028	91,850	98,878	15,533	122,978	138,511
Donated goods and services	180,250	-	180,250	221,868	-	221,868
	<u>370,717</u>	<u>91,850</u>	<u>462,567</u>	<u>459,713</u>	<u>122,978</u>	<u>582,691</u>
Grants receivable for core activities						
Pathfinder	6,278	66,850	73,128	15,533	95,460	110,993
Northwood Trust	-	20,000	20,000	-	20,000	20,000
Trussell Trust	750	5,000	5,750	-	7,518	7,518
	<u>7,028</u>	<u>91,850</u>	<u>98,878</u>	<u>15,533</u>	<u>122,978</u>	<u>138,511</u>

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Activity		
Sale of goods	411	572
	<u>411</u>	<u>572</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	25,739	1,550
	<u>25,739</u>	<u>1,550</u>

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Total	Unrestricted funds
	2025	2024
	£	£
Other income	-	6,415

7 Charitable activities

	2025	2024
	£	£
Staff costs	91,951	74,108
Depreciation and impairment	14,423	13,715
Food and hygiene purchases	224,631	235,378
Printing, postage and stationery	2,806	2,750
Staff travel and subsistence	1,791	4,629
Motor expenses	8,788	7,687
Telephone and internet	2,512	3,054
Distribution centres	28,790	27,576
Professional fees	20,355	15,428
Management fees	6,000	4,200
Repairs and maintenance	45,471	40,611
Insurance	6,360	6,738
Payroll costs	1,066	850
Computer costs	923	4,431
General expenses	2,558	1,852
	<u>458,425</u>	<u>443,007</u>
Grant funding of activities (see note 8)	6,000	16,000
Share of governance costs (see note 9)	5,400	6,110
	<u>469,825</u>	<u>465,117</u>
Analysis by fund		
Unrestricted funds	405,822	396,755
Restricted funds	64,003	68,362
	<u>469,825</u>	<u>465,117</u>

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Grants payable

	2025 £	2023 £
Grants to institutions:		
Dundee Youth for Christ	2,000	5,000
Signpost International	4,000	-
Mission International	-	5,000
Ferry Fridge	-	3,000
Kirriemuir Foodhub	-	3,000
	<u>6,000</u>	<u>16,000</u>

All grants were made to other organisations for purposes of poverty relief.

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	5,400	6,110
Analysed between:		
Audit fees	-	6,110
Independent Exam fees	5,400	-
	<u>5,400</u>	<u>6,110</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	14,423	13,715
Loss on disposal of tangible fixed assets	1,700	-
	<u>16,123</u>	<u>13,715</u>

11 Trustees

During the year, three Trustees were reimbursed for travel and accommodation, repairs, food purchases and miscellaneous expenses of £278 (2024 - £486).

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
3	4
<u>3</u>	<u>4</u>

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	90,300	72,886
Other pension costs	1,651	1,222
	<u>91,951</u>	<u>74,108</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The key personnel below received remuneration in the year totaling £84,433 (2024 - £49,271) for services equitable to their contracts.

	2025	2024
	£	£
Aggregate compensation	<u>84,433</u>	<u>49,271</u>

Name of related party: K Linton

Nature of relationship: Trustee

Nature of transaction: The above named Trustee received remuneration, for Pathfinder services, equitable to his contract of employment, with his salary authorised by the Board.

Name of related party: N Brown

Nature of relationship: Trustee

Nature of transaction: The above named Trustee received remuneration, for the role of Monitoring and Evaluation Officer, equitable to his contract of employment, with his salary authorised by the Board.

13 Other expenditure

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Net loss on disposal of tangible fixed assets	<u>1,700</u>	<u>-</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Freehold buildings £	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	129,228	20,670	6,444	20,200	176,542
Additions	-	-	4,998	15,000	19,998
Disposals	-	-	-	(5,000)	(5,000)
At 31 March 2025	129,228	20,670	11,442	30,200	191,540
Depreciation and impairment					
At 1 April 2024	5,133	5,168	2,601	6,040	18,942
Depreciation charged in the year	2,585	3,876	1,922	6,040	14,423
Eliminated in respect of disposals	-	-	-	(3,000)	(3,000)
At 31 March 2025	7,718	9,044	4,523	9,080	30,365
Carrying amount					
At 31 March 2025	121,510	11,626	6,919	21,120	161,175
At 31 March 2024	124,095	15,502	3,843	14,160	157,600

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	16,552	20,569

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,725	1,098
Deferred income	18	66,750	25,750
Other creditors		1,116	2,197
Accruals		12,218	8,952
		81,809	37,997

18 Deferred income

	2025 £	2024 £
Other deferred income	66,750	25,750

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	66,750	25,750
Movements in the year:		
Deferred income at 1 April 2024	25,750	57,038
Released from previous periods	(25,750)	(57,038)
Resources deferred in the year	66,750	25,750
Deferred income at 31 March 2025	66,750	25,750

Included within deferred income is £15,000 received from WM Thomson & Sons and £51,750 received from Trussell Trust.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Trussell Trust - Financial Inclusion	-	5,000	(2,526)	2,474
Northwood Trust - Pathfinder Grant 1 (2024)	10,549	20,000	(12,554)	17,995
Trussell Trust - Pathfinder Grant 2 (2024)	11,656	41,850	(29,169)	24,337
Trussell Trust - Pathfinder Grant 3 (2024)	33,635	25,000	(19,754)	38,881
	55,840	91,850	(64,003)	83,687
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Trussell Trust - Pathfinder Grant 1 (2023)	1,224	-	(1,224)	-
Trussell Trust	-	7,518	(7,518)	-
Northwood Trust - Pathfinder Grant 1 (2024)	-	20,000	(9,451)	10,549
Trussell Trust - Pathfinder Grant 2 (2024)	-	49,598	(37,942)	11,656
Trussell Trust - Pathfinder Grant 3 (2024)	-	45,862	(12,227)	33,635
	1,224	122,978	(68,362)	55,840

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Trussell Trust - Financial inclusion funding

Funds received to work alongside agency services dealing with the underlying root causes of poverty.

Trussell Trust

Funds received for repair works.

Northwood Trust - Pathfinder Grant 1 (2024/25)

Funds received for agency costs and consultancy work.

Trussell Trust - Pathfinder Grant 2 (2024/25)

Funds received for the roles of Pathfinder lead, monitoring and evaluation officer and hub coordinator.

Trussell Trust - Pathfinder Grant 3 (2024/25)

Funds received for Pathfinder services, salary backfill, IT equipment and agency services.

20 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,651	1,222
	<u> </u>	<u> </u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	641,330	396,867	(407,522)	630,675
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	569,835	468,250	(396,755)	641,330
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DUNDEE AND ANGUS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	161,175	-	161,175
Current assets/(liabilities)	469,500	83,687	553,187
	<u>630,675</u>	<u>83,687</u>	<u>714,362</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	157,600	-	157,600
Current assets/(liabilities)	483,730	55,840	539,570
	<u>641,330</u>	<u>55,840</u>	<u>697,170</u>

23 Related party transactions

Name of related party: The Factory III Limited

Nature of relationship: 1 common director (██████████)

Nature of transaction: During the year, the charity paid the company management fees amounting to £6,000 (2024 - £4,200) for providing back-office support.

Name of related party: The Factory III Limited

Nature of relationship: 1 common director (██████████)

Nature of transaction: During the year, the charity paid the company £13,000 (2024 - £7,583) for professional services carried out by ██████████ on behalf of the company.

