Charity registration number SC024980 (Scotland)

Company registration number SC166876

EDINBURGH COMMUNITY FOOD LTD.

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

EDINBURGH COMMUNITY FOOD LTD.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W Butler R Haque M Robinson-Miles W Ayesha
CEO	B Black
Charity number (Scotland)	SC024980
Company number	SC166876
Registered office	22 Tennant Street Leith Edinburgh EH6 5ND
Auditor	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS
Bankers	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG

EDINBURGH COMMUNITY FOOD LTD.

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EDINBURGH COMMUNITY FOOD LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 articles, 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 primary aims and objectives of Edinburgh Community Food are to:

- relieve poverty and promote health equality through supporting the sustainable provision of affordable healthy food to people living in the City of Edinburgh and beyond, primarily those with a low income;
- advance education through the provision of training in food, nutrition, food preparation, and food hygiene;
- advance community development through supporting the establishment and growth of local community food and health initiatives;
- and prevent and relieve poverty in and beyond the City of Edinburgh by delivering innovative solutions that address poverty with dignity and are driven by consultation and advocacy of those in our communities with lived experience.

ACHIEVEMENTS & PERFORMANCE

During this financial year, we operated in an environment characterised by rising demand, increasing complexity of need, and continued financial constraint. Against this backdrop, Trustees consider the year to have been one of continuation, cultivation, and consultation, with an increasing strategic emphasis on prevention - and addressing the root causes - of poverty, and advancing food system approaches.

The organisation continued to deliver its core services across the city, ensuring access to affordable, healthy food for individuals and families, alongside a range of wrap-around support. Demand for our services has grown, both in terms of the number of people we support and the complexity of their needs. We've focused on providing more joined-up support, so people can access food, education, resources, activities, and essential items, alongside help from other services.

The year represented a period of cultivation, with the organisation focusing on strengthening what we already do well. This meant nurturing and investing in our people, programmes and places. This includes improving the systems and processes that support our work and increasing the impact of existing programmes and facilities.

We invested in building the skills, capacity and expertise of our team to strengthen both current delivery and future growth. New roles in funding and impact, volunteer coordination, early-years nutrition, and marketplace operations, have expanded our knowledge and increased organisational resilience.

Alongside this, staff accessed a diverse range of professional development opportunities, including safeguarding, climate education, food systems learning, and practical training such as forklift certification. These investments ensure our team has the skills, confidence and capacity to respond to changing community and organisational needs.

Our programmes have evolved in response to changing community requirements. Alongside increasing access to nutritious food, we strengthened opportunities for growing, learning and connection, while initiatives such as our Umbrella Hubs helped us better understand the complex challenges families face. This has enabled us to deliver more responsive, relationship-based support where it is needed most.

We have strengthened our existing partnerships while building new relationships across the city. By bringing together organisations with complementary expertise, we are increasing our collective impact, sharing knowledge and resources, and working collaboratively to create long-term systems change rather than acting in isolation.

We made significant investments in our Tennant Street space, transforming our family kitchen, family room and training facilities into welcoming, vibrant environments that reflect the diversity of our staff, volunteers and community. More than simply improving the physical environment, these spaces have created new opportunities for one-to-one support, small group activities, batch cooking, training, enterprise and community connection. By creating places that people feel ownership of, we are building spaces of dignity, hope and possibility that support learning, belonging and participation.

This year we have prioritised listening to people in our communities and involving them in shaping what we do. We've created regular opportunities for families to share their lived experiences, including our monthly Chilli & Chat sessions in our new family kitchen. Through our Umbrella Hubs, 157 families were deeply supported, helping us better understand the experiences of families at different life stages and those facing the greatest barriers to accessing food. Through our Marketplace, we also continued to support families and groups experiencing disproportionate levels of food insecurity, providing shopping budgets that promote dignity, choice and access to fresh, nutritious food. What people tell us has a real impact, helping us understand what's working, what could be better, and how our support is making a difference.

Access to Food & Support
Access to healthy, affordable and culturally appropriate food remains one of the most significant challenges facing many households across Edinburgh. Between January 2020 and July 2025, UK food prices increased by 37%, significantly outpacing overall inflation with items such as milk and eggs seeing the steepest increases, leaving healthy food increasingly out of reach for many families (Food and Drink Federation, 2025).

These pressures are being driven climate-related disruption, geopolitical conflict, fragile global supply chains and rising production costs, and continue to create uncertainty across the food system. Looking ahead, the Food and Drink Federation has warned that food inflation could increase by an additional 9–10% by the end of 2026 if current global pressures persist, highlighting the growing vulnerability on households, community organisations, and food producers (2025).

We know firsthand that families experiencing financial hardship are often forced to make impossible choices between food, energy, housing and other essentials. These pressures have a disproportionate impact on children & mothers, older people, disabled people, ethnic minorities, and those living on low or insecure incomes (referred to as our "priority groups").

Against this backdrop, Edinburgh Community Food reduced barriers to healthy eating by providing practical food support, affordable community retail and household essentials while promoting dignity, choice and wellbeing. Working alongside communities and partners across Edinburgh, we supported people not only to access nutritious food but also to build confidence, strengthen community connections, and access wider opportunities that improve long-term health and resilience.

Our approach recognises that lasting food security cannot be achieved through emergency provision alone. By combining immediate support with education, local food production, partnership working and community leadership, we continue to invest in healthier, fairer and more resilient food systems that enable people and communities to thrive.

2025–26 Highlights
- 22,250+ people supported across Edinburgh
- 95,602 kg of nutritious food flow
- 43,060 essential household items distributed
- 8,810 families supported through the Multibank
- 5,000+ Marketplace visits
- 2,040 households accessed our subsidised organic Marketplace

Operation Strawberry: Creating Dignified Access to Healthy Food
Our community Marketplace has seen substantial growth as a welcoming space where people can access affordable, fresh, locally-produced and/or organic food with dignity. More than a place to shop, the Marketplace provides opportunities for conversation, learning, and connection.

During the year, the Marketplace saw more than 5,000 visits. Community groups increasingly used the Marketplace as a destination for visits, shared meals, blethers, and food learning, further embedding it as a vibrant community hub within Leith.

The Marketplace also attracted national and international recognition during the year, including a visit from Dr Corinna Hawkes, Director of the Food Systems and Food Safety Division at the United Nations Food and Agriculture Organization (FAO). Together, we explored how equitable food systems, community health and local leadership are intrinsically linked, demonstrating how local action in Edinburgh can contribute to global change.

Throughout the year, we welcomed 14 priority groups into the Marketplace, creating opportunities to share a cuppa, connect in conversation, and experience the space together.

Each participant was given a shopping budget to explore the Marketplace independently and choose fresh produce that reflected their own needs, cultures and preferences. Whether it was a line of prams in the door as mothers were able to browse the shelves without rushing, or new Scots asking questions about unfamiliar vegetables while sharing recipes from home, these visits demonstrated deep impact.

Multibank: Supporting Families with Dignity
Our partnership with the Multibank continued to provide practical household essentials to families experiencing financial hardship across Edinburgh. Collaborating with statutory services and community organisations, we ensured families could access the everyday items that make a house feel like a home.

Throughout the year we distributed 43,060 essential household items, supporting 8,810 families, through a network of 40+ trusted referral partners. Items included kitchen equipment, bedding, clothing, cleaning products, toiletries, baby essentials and school supplies, alongside 100 fuel vouchers and 22 white goods items to help reduce financial pressure and improve household wellbeing.

By embedding the Multibank within wider family-support pathways, practical assistance became part of a coordinated approach that connected people with food, advice and ongoing community support.

Discover!: Supporting Families Throughout the School Holidays
Working in partnership with the City of Edinburgh Council and community organisations, Discover! supported families with food provision throughout the school holidays.

Alongside delivering 3,960 healthy food boxes, the programme created opportunities for children and families to cook together, explore new foods and participate in engaging food-based activities within their local communities. More than 3,800 people took part in activities delivered across the city, helping families build confidence around healthy eating while reducing social isolation during school holidays.

Feedback demonstrated the wider benefits of the programme with 85% percent of families reported spending more quality time together as a family, and that Discover! reduced financial pressure during the holidays.

Meals & More: Reaching Families Beyond Holiday Hubs
Meals & More complemented our Discover! programme by ensuring families who were unable to attend holiday activity hubs could still access healthy food and support throughout the school holidays.

Working alongside schools and community organisations, the programme provided nutritious meals and practical food support to families experiencing financial hardship, helping to reduce holiday hunger while ensuring children continued to access healthy meals during school breaks.

Best Start Foods: Supporting Healthy Beginnings
Our enhanced Best Start Foods boxes support families during the earliest years of childhood by combining healthy food with practical health and wellbeing advice.

Families received fresh food alongside recipe ideas, nutrition guidance, oral health resources and signposting to wider support services, helping maximise the impact of the Scottish Government Best Start Foods scheme.

Attainment of Skills & Education
Developing practical food knowledge and confidence creates lasting change. Alongside improving access to healthy food, we continued to support children, families, volunteers, professionals and community organisations to build the skills needed to make healthy food part of everyday life. Through accredited qualifications, practical cooking, food growing, and nutrition education, we helped people develop confidence, improve health and strengthen lifelong relationships with food.

2025–26 Highlights

- 335 people participated in accredited community training
- 125 accredited REHIS learners
- 100% REHIS Food Hygiene pass rate
- 382 families supported through Healthy Little Foodies
- 250 participants engaged through Tuk-Tuk Grow & Go

REHIS: Building Skills for Life
For more than 17 years, Edinburgh Community Food has delivered Royal Environmental Health Institute of Scotland (REHIS) accredited training, equipping individuals, volunteers, professionals and community organisations with practical food knowledge that improves confidence, employability and community capacity.

During the year, 335 learners participated in REHIS and community training opportunities, including 125 accredited learners, achieving a 100% pass rate in Elementary Food Hygiene. Alongside accredited qualifications, we delivered 27 health talks, engaging 210 participants across community settings.

By combining accredited learning with accessible community education, REHIS continues to strengthen local capacity while creating opportunities for people to move into volunteering, employment and community leadership.

Healthy Little Foodies: Early Years Support
Healthy Little Foodies provided evidence-based support for parents and carers during the important early years of childhood.

Across the year we supported 382 families, delivering 712 participant engagements through weaning workshops, fussy eating sessions and practical nutrition activities. Families reported increased empowerment with: 97% of parents saying they feel more confident to create positive food environments in their homes; 95% felt more confident managing fussy eating; and 100% reported increased knowledge around healthy weaning and early years nutrition.

These outcomes highlight the long-term value of supporting families early, helping establish healthy habits that can last throughout a lifetime.

Tuk-Tuk Grow & Go: Growing Food, Confidence and Connection
Our Tuk-Tuk Grow & Go programme brought food growing directly into communities, encouraging children and families to explore where food comes from while building stronger connections with nature and the local environment.

Throughout the year, 250 participants engaged in food growing activities, 64 families took part in potato growing projects, and 400 cress seed packs were distributed to encourage simple growing activities at home. The programme also created opportunities to explore biodiversity, climate action and sustainable food systems, demonstrating how growing food can improve wellbeing while inspiring curiosity and environmental awareness.

Mix Mash n' Munch: Learning Together Through Food
Mix Mash n' Munch provided enjoyable opportunities for families to cook together, develop practical food skills, and build confidence preparing healthy meals.

During the year, 50 adults and children participated in hands-on cooking sessions that encouraged families to explore new ingredients, prepare affordable meals and enjoy positive experiences around food together. These shared learning experiences help build confidence in the kitchen while reinforcing the role that food can play in strengthening households.

ALLIANCE WITH COLLABORATION & PARTNERSHIPS

Introduction
Creating lasting change requires collaboration: throughout the year, we strengthened partnerships across communities, public services, education, health, justice, local food producers and the voluntary sector.

Working alongside more than 125 partner organisations, we brought together diverse knowledge, expertise and lived experience to improve access to healthy food, strengthen local food systems, and create more coordinated support to respond to complex needs. These partnerships continue to increase our reach, reduce duplication and enable more people to access support through trusted local relationships.

2025–26 Highlights

- 125+ partner organisations across Edinburgh
- 15 local growers and farmers
- 432 meals provided through 45 Community Cafés
- 10 years of partnership with Criminal Justice Services
- Cross-sector partnerships spanning health, education, local government, community organisations and local food producers

Cash First and Community Food Reference Group
Throughout the year, Edinburgh Community Food continued to contribute to several strategic partnerships, working to improve financial security, reduce food insecurity and strengthen Scotland's support & signposting system. As an active member of the Scottish Government-funded Community Food Reference Group, we supported the development of a digital resource centre that prioritises dignity, income maximisation and coordinated support, recognising that preventing food insecurity requires action beyond food provision alone.

Community Cafés: Strengthening Neighbourhood Connections
Our Community Café network continued to play an important role in creating welcoming neighbourhood spaces where people can access affordable food, build relationships and strengthen community resilience.

Throughout the year we supported 45 Community Cafés across Edinburgh through networking opportunities, training, shared learning and collaborative working. This included providing 432 free meals and 1,800 Big House items. By investing in the Community Café network, we continue to strengthen neighbourhood hubs that provide far more than meals, creating spaces where people feel welcome, connected and supported.

Justice Partnership: Celebrating Ten Years of Collaboration
This year marked ten years of partnership with Criminal Justice Services, highlighting the value of long-term collaboration in supporting people to build confidence, independence and healthier futures. Together, we delivered weekly cooking and nutrition sessions that use food as a practical way to develop life skills, improve confidence and reduce social isolation. Participants worked alongside staff to prepare healthy meals, learn new skills and build positive relationships in a supportive environment.

The longevity of this partnership reflects the trust developed over the past decade and demonstrates how consistent, relationship-based approaches can create meaningful opportunities for rehabilitation, wellbeing and community connection.

Whole Family Support Through Partnership
Edinburgh Community Food continued to play a key role within the Edinburgh Family Support Partnership (Umbrella Hubs), working alongside partners including the City of Edinburgh Council, NHS Lothian, Children First, Citadel, Safe Families, Barnardo's, and other family support organisations to provide coordinated, whole-family support across the city.

As the partnership's dedicated food organisation, we provide the food and nutrition element of this city-wide initiative, offering immediate and flexible food support, Marketplace access, a welcoming family kitchen, cooking activities and practical household assistance as part of wider family wellbeing plans. By embedding our services within this collaborative model, families can access coordinated, responsive support through trusted local organisations, reducing duplication and ensuring support is centred around the needs and aspirations of each family.

Working Together Across Edinburgh's Food System
Throughout the year, we strengthened and built relationships across Edinburgh's food system, recognising that improving access to healthy food requires collaboration at every stage from production and distribution through to education, community engagement, and policy.

We worked alongside 15 local growers and farmers to increase access to fresh, seasonal produce while supporting local food businesses and reducing food miles. These relationships enable our Marketplace and community programmes to invest directly in the local economy while promoting more sustainable food systems.

Alongside growers, we work closely with NHS services, the City of Edinburgh Council, schools, universities, community organisations, housing providers and voluntary sector partners to ensure communities could access joined-up support that responds to the wider determinants of health.

AMPLIFY & ADVOCACY

Introduction
Alongside delivering community programmes, Edinburgh Community Food influenced the future of healthy food across Edinburgh by sharing learning, strengthening partnerships, and ensuring community voices help shape decisions.

We believe lasting change happens when people with lived experience are actively involved in designing solutions, and when organisations work collaboratively to improve the systems that influence health, food security and inequality. Throughout the year, we contributed to local knowledge, practical experience and evidence to regional and national conversations around food systems, climate action and prevention.

2025–26 Highlights
- Only Scottish retail pilot in the National Bridging the Gap programme and report release
- £8.78 social, economic, health and environmental value generated for every £1 invested in the marketplace model
- Community research and co-design informing future programmes
- Active contribution to Good Food Nation Act implementation and Scottish Food Commission launch

Bridging the Gap: Demonstrating the Value of Community Food Retail
This year, Edinburgh Community Food was proud to be the only Scottish retail pilot participating in the UK-wide Bridging the Gap programme.

Through our marketplace, we demonstrated how subsidised community food retail can improve access to healthy diets while supporting local growers, reducing inequalities and strengthening climate-friendly food systems.

Independent evaluation found that the programme generated £8.78 of combined social, economic, health and environmental value for every £1 invested, demonstrating that investing in affordable healthy food creates benefits that extend far beyond food itself. The project also highlighted the importance of community-led retail models that combine affordability, dignity and local procurement, helping shape future conversations around sustainable food systems across Scotland.

Community Voice and Co-design
Throughout the year we continued to create opportunities for communities to influence the development of our programmes and the wider food system.

Through Chilli n’ Chats, Marketplace conversations, family research, creative engagement activities and community co-design sessions, we listened to the experiences of people using our services and worked alongside residents to explore ideas for healthier, more sustainable food futures.

These conversations informed programme development, strengthened relationships, and helped ensure that our work remains rooted in the knowledge, aspirations and lived-experience of Edinburgh's communities.

Influencing Healthy Food Systems
Edinburgh Community Food actively contributes to local and national partnerships that are shaping the future of food policy and practice.

Throughout the year we remained actively engaged in cross-sector partnerships focused on reducing food insecurity while strengthening dignity and choice, such as “Menu for All - Joining Food, Support and Climate” across Edinburgh.

We also continued to contribute our experience through networks including the Scottish Food Coalition, Community Food and Health (Scotland) and the Edinburgh Climate Change Adaptation Network (ECCAN), sharing practical learning from our programmes while helping influence wider conversations around prevention, health inequalities and climate resilience.

Brenda Black, CEO and Churchill Fellow, has used her international learning and travel to gather findings and recommendations on improving health outcomes for food-insecure young mothers and children. This work will be shared widely, helping to shape Edinburgh Community Food’s strategic direction and strengthen our purpose locally, nationally and internationally. By bringing global learning back to our base in Edinburgh, we are growing local solutions rooted in dignity, prevention and community experience. As we continue to celebrate our 30th anniversary, further events at our Leith hub and at Parliament later in the year will provide important opportunities to share this learning and build momentum. Brenda’s consultation with mothers and children also contributes to collaboration with the Nourishing Futures Network at Newcastle University, including work informing a Lancet paper on the intersecting inequalities driving individual and household food insecurity from a societal, maternal, and infant health perspective.

We have actively engaged in the launch of the Scottish Food Commission and the implementation of the Good Food Nation Act. The introduction of the Good Food Nation (Scotland) Act, alongside the Scottish Government's commitment to Community Wealth Building, presents an important opportunity to create healthier, fairer and more resilient local food systems.

As the City of Edinburgh Council and NHS Lothian develop their statutory Good Food Nation Plans, Edinburgh Community Food is well placed to support meaningful engagement with children, young people and communities, ensuring lived experience helps shape both the development and implementation of local food policy.

FUN, ENTERPRISE & HOPE

Introduction
Throughout the year we created welcoming spaces where children, families and neighbours can grow, celebrate, explore the possibilities and have fun.

Whether through community events, Marketplace activities, climate conversations, family fun days or shared meals, we created opportunities for people to experience food as something positive, joyful and empowering.

2025–26 Highlights
- 12 community events delivered
- 600+ attendees
- 14 Family fun days and seasonal celebrations held throughout the year
- Community organisations increasingly using Edinburgh Community Food as a place to meet, learn and connect

Community Events: Bringing People Together
Throughout the year we delivered 12 community events, welcoming more than 600 people into our spaces and neighbourhoods.

These events celebrated food, people, planet, and place through shared meals, seasonal activities, cooking demonstrations, food growing, creative workshops and opportunities for conversation.

Our events also created opportunities to celebrate the diversity of Edinburgh's communities, recognising that food is a powerful way of sharing cultures, stories and traditions while building stronger community connections.

Climate Action and Community Leadership
Partnering with the Edinburgh Climate Change Adaptation Network (ECCAN), Menu for All, and a wide range of local partners, we explored the connections between healthy food, climate action and community wellbeing.

Community climate events brought together residents, organisations and local leaders to explore how food choices, growing and community action can contribute to healthier neighbourhoods and a more resilient city. Through four creative events, we encouraged participants to imagine and shape positive food futures rooted in sustainability, inclusion and community leadership.

These events reinforced our belief that climate action is strongest when it is practical, locally-led, and connected to people's everyday lives.

Family Fun Days: Creating Positive Experiences Around Food
Throughout the year, family fun days created welcoming opportunities for children and parents to explore healthy food through play, creativity and shared experiences.

Cooking activities, food tasting, gardening, crafts and interactive games encouraged families to spend time together while developing confidence around healthy eating in enjoyable and accessible ways. These activities complemented our wider family programmes by creating positive memories associated with food, helping children build curiosity and confidence that can last well beyond the event itself.

Looking Forward
Our guiding vision remains the same: Healthier Food, Healthier Lives and Healthier Futures. At Edinburgh Community Food, food is never the end goal - but it is the starting point. It is how families come together around the table, how neighbours become friends, how confidence grows, how opportunities are created, and how communities shape change.

Every programme described within this report contributes to something larger than food itself. Together with our communities, partners, growers, volunteers and supporters, we are helping to build a future where everyone has the opportunity not only to eat well, but to thrive; a future shaped by a healthier, fairer and more resilient food system that belongs to everyone.

ORGANISATIONAL DEVELOPMENT & FAIR WORK

The organisation remains committed to fair work principles and to being a responsible employer. This includes:

- Payment of the Living Wage and Living Hours
- A commitment to fair, flexible and supportive working practices
- Ongoing investment in staff wellbeing and development

During the year, we invested in strengthening our HR capacity and organisational structures, recognising that a resilient, supported workforce is the foundation for delivering compassionate, person-centred care and responding to an evolving world.

Alongside this, we invested in a dedicated volunteer support role to strengthen how volunteers are recruited, supported and recognised across the organisation. During the year, approximately 210 volunteers contributed their time, skills and enthusiasm across our programmes and events, playing a vital role in extending our reach, strengthening community connections and supporting the delivery of our mission.

The organisation is acting on its wider ethical responsibilities, including through its supply chain, partnerships and sector leadership. This includes active participation in networks such as Eating Better, and the Edinburgh Climate Change Action Network (ECCAN), helping to influence more sustainable, equitable and resilient food systems.

RISK & FUTURE OUTLOOK

The financial environment throughout the year remained challenging and uncertain. Increases in food prices, energy costs, transport and other operating expenses have continued to place significant pressure on organisations working across the community food sector. At the same time, many of the grants and contracts that underpin our work have not kept pace with inflation, resulting in a continued reduction in funding in real terms.

Alongside these financial pressures, growing global uncertainty—including climate-related disruption, geopolitical conflict and increasing pressure on food supply chains—continues to affect the affordability and availability of food. As demand for community food support remains high, organisations like Edinburgh Community Food must balance rising costs with an increasing need for accessible, dignified and preventative services.

Trustees have considered the key risks facing the organisation and have taken steps to mitigate these where possible.

A significant risk remains financial sustainability, particularly in relation to:

- The lack of sustainable, long-term funding for the Edinburgh Multibank.
- A lack of funding indexation, resulting in real-term reductions in income.
- Growing vulnerability within the global food system, including the impacts of conflict, climate change, policy changes and the increasing complexity of community need.
- Rising operational costs across all areas of activity and service delivery.

There is also increasing competition for funding, as more organisations seek support from a limited pool of resources. This creates additional pressure on income generation and long-term planning, while the significant investment of time and resources required for partnership development and funding applications places further demands on organisational capacity.

To mitigate these risks, the organisation has:

- Maintained a clear focus on food access and food system approaches
- Strengthened internal systems, capacity, and expertise
- Invested in strong strategic partnerships

Looking ahead, trustees have identified the following key priorities:

- Strengthening financial resilience and diversifying income
- Continuing the shift towards prevention and systems change
- Building and strengthening the organisation’s leadership role within the food system

Now is the time to position Edinburgh Community Food as a leader in Scotland's evolving food system, using our expertise and platforming lived experience to shape the implementation of the Good Food Nation Act.

FINANCIAL REVIEW

As at 31 March 2026, the charity held total reserves of £569,278 (2025: £515,140), of which £72,531 (2025: £68,824) were restricted and could only be used to fund the projects for which they were received. Unrestricted reserves were £496,747 (2025: £446,316), of which free reserves, not designated or invested in fixed assets were £475,275 (2025: £430,722).

Going Concern

The Trustees have no concerns about Edinburgh Community Food continuing as a going concern.

Reserves Policy

Edinburgh Community Food’s reserves policy for unrestricted reserves is to ensure that the balance is a minimum of three months' running costs, estimated at approximately £69,000 per month based on current year expenditure, or the cost of winding up, whichever is greater. With unrestricted reserves of £496,747 at 31 March 2026 (2025: £446,316), and a board commitment to maintain a working reserve total of £300,000, the charity continues to meet this policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is a Company limited by guarantee without share capital. The Company’s objects and powers are prescribed by its Memorandum of Association, and it is governed in accordance with its Articles of Association.

Trustees
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Farwell	(Resigned 4 February 2026)
K Muir	(Resigned 1 December 2025)
W Butler	
K Pryor	(Resigned 1 December 2025)
R Haque	
M Robinson-Miles	
W Ayesha	

Recruitment, appointment and training of new trustees
As part of the Board's ongoing succession planning and in response to trustee resignations received during the financial year, the Board identified four prospective trustees and invited them to attend Board meetings in an observer capacity. These individuals have been supporting the Board and gaining an understanding of the charity's governance and activities. The Board intends to put the prospective trustees forward for formal appointment in accordance with the Articles of Association at the forthcoming Annual General Meeting. During the year, the Board also implemented changes to its leadership positions, including the appointment of the Chair and Vice Chair to enhance continuity and resilience of the Board.

Management
The day to day running of the Charity is delegated to the CEO and senior members of staff. There are working groups on specific topics that are attended by a mix of Trustee and staff members.

Risk Management
The Trustees have a duty to identify and review the risks to which the Charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is a standard item on monthly board meetings. Board meetings include standing items, focusing on core areas of risk: Finance, Risk, Safeguarding, and Conflicts of Interest. A risk register is maintained and reviewed regularly.

Auditor
In accordance with the company's articles, a resolution proposing that Findlays Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.


William James McGregor Butler (Oct 8, 2026 21:01:59 GMT+1)

W Butler
Chair

8 October 2026

EDINBURGH COMMUNITY FOOD LTD.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Edinburgh Community Food Ltd. for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EDINBURGH COMMUNITY FOOD LTD.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF EDINBURGH COMMUNITY FOOD LTD.

Opinion

We have audited the financial statements of Edinburgh Community Food Ltd. (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, as outlined above, to detect material mis-statements in respect of irregularities, including fraud and non-compliance with laws and regulations as detailed below.

The audit team has appropriate skills and expertise required and through discussions with management and Trustees, knowledge of the sector to ensure any non-compliance is recognised and all necessary disclosures are made. The controls in place help the Charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, employment law, food hygiene laws, health and safety laws and fraud
- Review of correspondence with regulators including OSCR, Companies House and legal advisors
- Review of legal fees expenditure and board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including the application of judgement-based accounting policies and the allocation of central costs against reserves
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Performing analytical procedures to identify any unusual transactions.

Because of the field in which the charity operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:

- Companies Act 2006
- FRS 102
- SORP 2019

Indirect impact on financial statements:

- Employments laws
- Health & safety laws
- Food hygiene regulations
- GDPR

Because of the inherent limitations of an audit, there is risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lesley Campbell

Lesley Campbell, BA, C.A. (Senior Statutory Auditor)
for and on behalf of Findlays Audit Limited
Statutory Auditors
11 Dudhope Terrace
Dundee
Scotland
DD3 6TS
8 October 2026

Findlays Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EDINBURGH COMMUNITY FOOD LTD.

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and legacies	**3**	53,932	535,889	589,821	618,841
Charitable activities	**4**	290,206	-	290,206	271,342
Other income	**5**	4,125	-	4,125	4,561
Total income		348,263	535,889	884,152	894,744
Expenditure on:					
Charitable activities	**6**	297,832	532,182	830,014	770,728
Total expenditure		297,832	532,182	830,014	770,728
Net income and movement in funds		50,431	3,707	54,138	124,016
Net income and movement in funds		50,431	3,707	54,138	124,016
Reconciliation of funds:					
Fund balances at 1 April 2025		446,316	68,824	515,140	391,124
Fund balances at 31 March 2026		496,747	72,531	569,278	515,140

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

The notes on pages 20 to 33 form part of these financial statements.

EDINBURGH COMMUNITY FOOD LTD.

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

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:				
Donations and legacies	**3**	56,242	562,599	618,841
Charitable activities	**4**	271,342	-	271,342
Other income	**5**	4,561	-	4,561
Total income		332,145	562,599	894,744
Expenditure on:				
Charitable activities	**6**	178,523	592,205	770,728
Total expenditure		178,523	592,205	770,728
Net income/(expenditure) and movement in funds		153,622	(29,606)	124,016
Reconciliation of funds:				
Fund balances at 1 April 2024		292,694	98,430	391,124
Fund balances at 31 March 2025		446,316	68,824	515,140

EDINBURGH COMMUNITY FOOD LTD.

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**12**		64,259		38,373
Current assets					
Stocks	**13**	8,710		7,229	
Debtors	**14**	35,934		47,212	
Cash at bank and in hand		527,300		466,119	
		571,944		520,560	
Creditors: amounts falling due within one year	**15**	(66,925)		(43,793)	
Net current assets			505,019		476,767
Total assets less current liabilities			569,278		515,140
The funds of the charity					
Restricted income funds	**17**		72,531		68,824
Unrestricted funds			496,747		446,316
			569,278		515,140

The notes on pages 20 to 33 form part of these financial statements.

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

The financial statements were approved by the trustees on 8 October 2026

William James McGregor Butler (Oct 8, 2026 21:01:59 GMT+1)

W Butler
Chair

Company registration number SC166876 (Scotland)

EDINBURGH COMMUNITY FOOD LTD.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	**23**		105,262		140,301
Investing activities					
Purchase of tangible fixed assets		(44,081)		(27,143)	
Net cash used in investing activities			(44,081)		(27,143)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			61,181		113,158
Cash and cash equivalents at beginning of year			466,119		352,961
Cash and cash equivalents at end of year			527,300		466,119

The notes on pages 20 to 33 form part of these financial statements.

1 Accounting policies

Charity information

Edinburgh Community Food Ltd. is a private company limited by guarantee incorporated in Scotland. The registered office is 22 Tennant Street, Leith, Edinburgh, EH6 5ND.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's articles, 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 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.

Grants including government grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Income from the sale of goods and services is recognised when the goods or services have been provided and the amount can be measured reliably.

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 included on an accruals basis and comprises direct costs and support costs incurred in furtherance of the charity's objectives. Costs are allocated to the appropriate expenditure heading based on their nature and use.

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:

Leasehold improvements	7 years straight line
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	33% straight line
Motor vehicles	25% reducing balance

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 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slowmoving items

1.9 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.

1.10 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.

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.

1.11 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 their estimated useful lives, which are reviewed annually. The review considers factors such as the asset's physical condition, ongoing maintenance, and the risk of obsolescence, to ensure the depreciation period remains appropriate.

An assessment is also carried out to determine whether there are any indicators of impairment. This involves evaluating the continued economic viability of the asset's intended use and purpose.

Allocation of Expenditure to Restricted Funds
Expenditure is allocated to restricted funds in accordance with budgeted costs once the expenditure has been incurred. Direct costs are charged specifically to the relevant fund.

Salaries are allocated to projects either directly or on a percentage basis. Where staff costs are funded by a specific project, the associated wages are allocated directly. For employees working across multiple projects, salary costs are apportioned based on the estimated percentage of time spent on each project.

VAT Partial Exemption and Recoverable Input VAT Estimate
The charity is partially exempt for VAT purposes due to the nature of its mixed business and non-business activities. Consequently, not all input VAT incurred is recoverable.

An estimate of recoverable input VAT is made at year end using a reasonable and supportable methodology. This involves categorising expenditure by activity type (e.g., charitable, trading, overhead), allocating costs to appropriate drivers such as staff time or floor space, and applying a recovery rate that reflects the proportion attributable to business (i.e., taxable) activities versus exempt or non-business activities.

This estimation process is reviewed annually and revised where material variances from prior years are identified. Management considers this methodology to be a fair and consistent basis for calculating recoverable VAT, in accordance with HMRC guidance and applicable accounting standards.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2026	2026	2026	2025	2025	2025
	£	£	£	£	£	£
Donations and gifts	22,685	-	22,685	6,024	-	6,024
Grants receivable	31,247	535,889	567,136	50,218	562,599	612,817
	53,932	535,889	589,821	56,242	562,599	618,841
Grants receivable for core activities						
EIJB	-	40,106	40,106	-	160,426	160,426
City of Edinburgh Council	-	322,496	322,496	-	179,162	179,162
Scottish Government	-	49,564	49,564	-	114,155	114,155
Sustain Alliance	677	30,757	31,434	-	44,092	44,092
VOCAL	-	25,000	25,000	-	-	-
National Lottery	-	19,712	19,712	-	-	-
Meals & More	-	17,376	17,376	-	10,379	10,379
Foundation Scotland	30,000	16,000	46,000	39,000	-	39,000
KPE4 Charitable Trust	-	9,878	9,878	-	-	-
Edinburgh Food Project	-	5,000	5,000	-	-	-
Other	570	-	570	11,218	54,385	65,603
	31,247	535,889	567,136	50,218	562,599	612,817

Donated goods and services
Included within donations and gifts is the receipt of two donated Mercedes vans, recognised at a total fair value of £17,130 on receipt.

4 Income from charitable activities

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Activities		
Food provision & education	290,206	271,342

5 Other income

	Unrestricted funds	Unrestricted funds
	2026	2025
	£	£
Other income	4,125	4,561

6 Expenditure on charitable activities

	2026	**2025**
	£	**£**
Direct costs		
Staff costs	394,846	422,562
Depreciation and impairment	18,195	12,931
Purchases	228,964	195,879
Office costs	24,373	23,077
Premises expenses	62,007	53,360
Motor expenses	18,482	8,290
Project costs	35,921	31,255
Other staff costs	32,022	6,927
Bad debts	-	62
Over-recovery of input VAT	-	845
	814,810	755,188
Share of support and governance costs (see note 7)		
Governance costs	15,204	15,540
	830,014	770,728
Analysis by fund		
Unrestricted funds	297,832	178,523
Restricted funds	532,182	592,205
	830,014	770,728

7 Support costs

	Governance costs	2026	2025
	£	£	£
Audit fees	10,290	10,290	9,692
Legal and professional	3,332	3,332	4,114
Bank interest	1,582	1,582	1,732
Pension deficit interest	-	-	2
	15,204	15,204	15,540

Governance costs includes payments to the auditors of £10,290 (2025 - £9,692) for the audit of the charity's annual financial statements.

8 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,290	9,692
Depreciation of owned tangible fixed assets	18,195	12,931

9 Trustees

No trustees received remuneration during the year (2025: nil).

During the year, one trustee was reimbursed travel expenses of £100 (2025: £nil).

A gift card of £100 was provided to a former trustee on resignation (2025: £nil).

10 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	14	16

Employment costs	2026	2025
	£	£
Wages and salaries	352,148	383,750
Social security costs	32,864	28,974
Other pension costs	9,834	9,838
	394,846	422,562

10 Employees **(Continued)**

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,000 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	122,147	113,635

11 Taxation

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

12 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2025	-	6,542	92,435	12,650	61,470	173,097
Additions	24,539	-	2,412	-	17,130	44,081
At 31 March 2026	24,539	6,542	94,847	12,650	78,600	217,178
Depreciation and impairment						
At 1 April 2025	-	1,636	83,739	11,806	37,543	134,724
Depreciation charged in the year	3,506	1,227	2,776	422	10,264	18,195
At 31 March 2026	3,506	2,863	86,515	12,228	47,807	152,919
Carrying amount						
At 31 March 2026	21,033	3,679	8,332	422	30,793	64,259
At 31 March 2025	-	4,907	8,696	844	23,926	38,373

13 Stocks

	2026 £	2025 £
Finished goods and goods for resale	8,710	7,229

14 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	17,497	33,879
Other debtors	11,062	1,492
Prepayments and accrued income	7,375	11,841
	35,934	47,212

15 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred income	**16**	43,370	3,001
Trade creditors		11,780	22,750
Other creditors		2,325	9,042
Accruals		9,450	9,000
		66,925	43,793

16 Deferred income

	2026	2025
	£	**£**
Deferred income	43,370	3,001

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	43,370	3,001

	2026	2025
	£	**£**
Movements in the year:		
Deferred income at 1 April 2025	3,001	-
Released from previous periods	(3,001)	-
Resources deferred in the year	43,370	3,001
Deferred income at 31 March 2026	43,370	3,001

Deferred income comprises grant funding and sales income received in advance for activities to be delivered in future periods. The deferred income is released when the associated services are delivered.

17 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 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Capital Funds	22,779	30,000	(14,661)	38,118
City of Edinburgh Council	17,777	292,496	(302,447)	7,826
Scottish Government	1,000	49,564	(50,564)	-
EIJB	-	40,106	(40,106)	-
Budget Bites	-	5,000	(5,000)	-
Bridging the Gap	-	30,757	(30,757)	-
RFF Capacity	-	16,000	(16,000)	-
Healthy Kids	-	19,712	(4,835)	14,877
Discharge to Recharge	4,358	-	(4,358)	-
Nourishing Nurseries	-	9,878	(9,878)	-
Time to Live	-	25,000	(13,290)	11,710
Growing to Love	3,457	-	(3,457)	-
Menu for All	9,813	-	(9,813)	-
Take & Make	2,850	-	(2,850)	-
Meals & More	6,790	17,376	(24,166)	-
	68,824	535,889	(532,182)	72,531

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Capital funds	30,372	-	(7,593)	22,779
City of Edinburgh Council	43,765	179,161	(205,149)	17,777
Scottish Government	-	114,155	(113,155)	1,000
EIJB	-	160,426	(160,426)	-
Bridging the Gap	-	44,092	(44,092)	-
Coorie-In	500	-	(500)	-
Corra	2,100	-	(2,100)	-
Growing to Love	-	4,903	(1,446)	3,457
Discharge to Recharge	7,399	-	(3,041)	4,358
Menu for All	-	13,000	(3,187)	9,813
Out n About	-	28,005	(28,005)	-
Reformul8 for Health	-	3,478	(3,478)	-
Take & Make	-	5,000	(2,150)	2,850
Meals & More	14,294	10,379	(17,883)	6,790
	98,430	562,599	(592,205)	68,824

17 Restricted funds **(Continued)**

Purpose of Restricted Funds

Capital Funding
This fund contains various capital grants which enabled the charity to invest in vehicles and develop their warehouse facilities. The balance on this fund is being depreciated over the useful life of the underlying assets.

Scottish Government
Scottish Government funding comprises a number of grants awarded annually to support projects aimed at improving public health, promoting healthier diets, and reducing food inequalities. During YE26, funding was received for several initiatives, including the Fairer Funding Pilot and Cash First programmes.

City of Edinburgh Council Funding
This funding includes several project-specific grants that support Edinburgh Community Food's mission to improve health and wellbeing through food and nutrition. The following initiatives were funded during the year:

- Sustainability: Supports initiatives that promote sustainable food systems, improve access to locally sourced food, and encourage environmentally sustainable food production and consumption practice
- Edinburgh Family Support Partnership: Delivery of food and nutrition support to families as part of a multi-agency early intervention programme.
- Edinburgh Employer Recruitment Incentive (EERI): Supports recruitment and training of individuals facing barriers to employment within Edinburgh Community Food.
- Willow/Crossroads Project: Provides nutrition support to women involved in the justice system, promoting recovery and improved wellbeing.
- Healthy Little Foodies: Delivers early years nutrition workshops and resources for parents and carers.
- Big House Project in Fife: To provide local organisations, community cafes, charities, schools and health & social work teams with essential items for children and families, including kitchen & cooking equipment, bedding, nappies, toilet rolls, clothing and shoes.
- Grow your Own - Tuk Tuk: Delivers food growing activities within local communities, helping children and families develop practical growing skills, improve understanding of where food comes from, and build confidence in growing fruit and vegetables
- Resilience Fund: Provides flexible support to strengthen community resilience by improving access to food, resources and practical assistance for individuals and families experiencing financial hardship.

EIJB Funding
Edinburgh Integrated Joint Board grant provides core funding. This allows Edinburgh Community Food to help tackle health inequalities by engaging with and supporting more people in communities to eat more healthily and by improving our sustainability and impact. Edinburgh Community Health Forum provide robust, consistent support.

Budget Bites
Funding received in partnership with Edinburgh Food Project to deliver cooking and nutrition sessions for pantry users and local communities. The project aims to improve cooking skills, increase confidence in preparing healthy meals on a budget, and provide participants with practical food preparation equipment to support healthier eating at home.

Bridging the Gap
Funding from Sustain Alliance supported Edinburgh Community Food's participation in the Bridging the Gap programme, promoting access to affordable healthy food through the Marketplace model. The project supports healthier diets, reduces food inequalities, and strengthens sustainable local food systems through community-led food retail initiatives.

RFF Capacity
Funding from the Regenerative Futures Fund, administered by Foundation Scotland, supported capacity building and partnership development activities. The funding enabled Edinburgh Community Food to work collaboratively with partner organisations to develop community-led initiatives, strengthen organisational capacity, and explore innovative approaches to creating a fairer and more sustainable local food system.

17 Restricted funds **(Continued)**

Purpose of Restricted Funds (Continued)

Healthy Kids
Funding from The National Lottery Community Fund supports the Healthy Kids project, which helps parents and carers develop the knowledge, skills and confidence to improve the diets of pre-school children. The programme promotes healthy eating, nutrition, meal planning and cooking skills, helping families establish healthier eating habits and improve long-term health outcomes.

Discharge to Recharge
Through the Edinburgh Wellbeing Pact Capacity to Collaborate Edinburgh Community Food developed our 'Discharge to Recharge' food provision programme for people being discharged from hospital without help at home. The aim of this food provision is to ease delayed discharge across the city.

Nourishing Nurseries
Funding from the KPE4 Charitable Trust supports the Nourishing Nurseries project, helping young children and their families develop healthy eating habits through early years food education. The project promotes increased consumption of vegetables through interactive food experiences, family engagement, nursery staff training, and improved access to fresh, nutritious food within disadvantaged communities.

Time to Live
Funding from VOCAL, through the Time to Live programme funded by Shared Care Scotland and the Scottish Government, supports unpaid carers across Edinburgh. The project provides personalised support, including access to healthy food and wellbeing initiatives, helping carers sustain their caring role and improve their health and wellbeing.

Growing to Love
Edinburgh Community Food partners with VegPower to deliver Growing to Love, a nationwide project engaging children in growing food, promoting healthy eating, sustainability, and environmental awareness.

Menu for All
The Menu for All network was developed in response to a call to action from the Edinburgh Poverty Commission, with a vision to ensure no one goes hungry due to a lack of money and that Food Banks are the last port of call. Menu For All joins food and support access aims to give Edinburgh the scalable capacity to respond to need, build and coordinate capacity across the city, and provide accessible and reliable support services to those in need.

Take & Make
Funding received from Leith Trust to support the Take & Make meal kit programme, which provides nutritious, easy-to-prepare meal kits to individuals and families, helping to improve cooking skills and promote healthier eating habits within the community.

Meals & More
Meals and More provide financial support to Edinburgh Community Food, enabling them to support vulnerable families and their children across Edinburgh who are struggling to access nourishing food during school holidays. The support - which is provided across all school holidays - includes food, recipes, health promotion information, cooking equipment, opportunities for physical activity, cash first information and partner organisation signposting information.

18 Retirement benefit schemes

The charity participates in the TPT Retirement Solutions Scottish Voluntary Sector Pension Scheme, a multi-employer defined benefit scheme which is accounted for as a defined contribution scheme as sufficient information is not available to identify its share of the underlying assets and liabilities. The scheme is a last-man-standing arrangement. Pension costs charged to expenditure during the year amounted to £9,834 (2025: £9,838). No deficit funding liability was recognised at 31 March 2026 (2025: £nil).

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	21,472	42,787	64,259
Current assets/(liabilities)	475,275	29,744	505,019
	496,747	72,531	569,278

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	15,594	22,779	38,373
Current assets/(liabilities)	430,722	46,045	476,767
	446,316	68,824	515,140

20 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.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
General funds	446,316	348,263	(297,832)	496,747

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	292,694	332,145	(178,523)	446,316

21 Operating lease commitments

Lessee

Operating lease commitments relate to the charity's leased office premises at Tennant Street, Edinburgh, and leased office printing equipment.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	26,736	26,300
Between two and five years	23,138	47,300
	49,874	73,600

22 Related party transactions

There were no disclosable related party transactions during the year (2025 - £nil). Transactions with trustees are disclosed in note 9.

23 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	54,138	124,016
Adjustments for:		
Depreciation and impairment of tangible fixed assets	18,195	12,931
Difference between pension charge and cash contributions	-	(1,227)
Movements in working capital:		
(Increase)/decrease in stocks	(1,481)	1,305
Decrease in debtors	11,278	11,954
(Decrease) in creditors	(17,237)	(11,679)
Increase in deferred income	40,369	3,001
Cash generated from operations	105,262	140,301

24 Analysis of changes in net funds

The charity had no material debt during the year.

E0047_Final Accounts YE26 for signing

Final Audit Report 2026-10-08

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By:	lesley campbell (lesley.campbell@findlay-ca.co.uk)
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