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**Charity registration number SC043523**

# EAST LOTHIAN FOODBANK

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2026

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# EAST LOTHIAN FOODBANK

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | H Kilpatrick | |
| | J Burman | |
| | S Ray | |
| | N Schofield | |
| | P Lister | (Appointed 25 November 2025) |
| | L Higginson | (Appointed 26 February 2026) |
| **Charity registration** | Scotland | SC043523 |
| **Accountants** | EQ Accountants Limited<br>47-49 The Square<br>Kelso<br>Roxburghshire<br>TD5 7HW | |

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# EAST LOTHIAN FOODBANK

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# EAST LOTHIAN FOODBANK

## TRUSTEES' 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 governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

**Vision and Mission**

The charity's vision is that East Lothian is a community free from poverty, where everyone has hope for the future. It supports this vision through three key areas of activity: to provide emergency food and daily essentials for those without enough money to live on; to work with community partners in providing effective advice and support for those living with financial hardship; and to influence policy towards the eradication of poverty in East Lothian.

**Fufilling our objectives**

In the financial year 2025/26, the charity provided emergency food and essentials to 5,397 households * (last year 5,687). This is equivalent to 112,419 meals (last year 120,465), for 12,491 people (last year 13,385), including 4,173 children (last year 4,639). It also made 67 referrals to the Fuelbank Foundation (last year 131).

The charity's Money Advice Service, delivered in partnership originally with Musselburgh Citizens' Advice Bureau but later with Edinburgh Food Project, reached its third anniversary in October 2025. During the financial year 2025/26, 150 clients were supported (last year 299), 85 of which had direct financial gains totalling £184,073 (last year £195,006).

*** Including deliveries to repeat users of the charity's services**

**Financial review**

Total receipts into the Foodbank during 2025/26 were £444,313. This was made up of cash donations (£179,831), grants (£62,754), donated food (£183,836) and gift aid / interest income (£17,892). This was down on the previous year reflecting the challenges of fundraising in the current economic climate.

Total expenditure for the year was £646,306. This was made up of direct expenditure (£329,490) which included the cost of food, warehouse and a Financial Inclusion (FI) officer. The remainder was support activity (£316,816) which included management, property and governance costs.

This resulted in an overall net deficit for the year of £201,993. Despite recording a deficit for the year, the Foodbank did so with conscious and deliberate decisions about spending and investment. This ensured the team continued to work towards the vision of the Foodbank and that the community benefited from the work being done.

**Net Assets and Cash**

Net assets as of 31st March 2026 totalled £397,661. This reduced in the year (down from £599,654 as at 31st March 2025) largely reflecting lower cash reserves at this year-end.

Year-end cash deposits totalled £353,998 - a decrease of £157,020 during the year. The decrease reflected the continued investment in activities to further the work of the Foodbank. The financial position of the Foodbank remained closely governed, to ensure funds were appropriately spent and that the charity remained a going concern.

Of the total cash figure, £94,664 is restricted and the remainder, £259,334, is unrestricted. £60,000 of the unrestricted funding has been designated (set aside) for future strategic fulfilment. These funds are deposited with the Co-operative Bank, the Royal Bank of Scotland, CAF Bank, and the Skipton Building Society.

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**Going concern**

These financial statements have been prepared on a going concern basis. The Board believes that the charity's reserves, combined with forecasts for financial and food donations, are sufficient to cover 12 months' operating costs.

The Board closely monitors the charity's progress against both budget and reserves policy, and regularly reviews updated cashflow forecasts.

**Reserves policy**

To ensure the smooth running of the charity, the Board's reserves policy defines the minimum acceptable unrestricted reserves level as 6 months' historic operating costs (excluding exceptional items). As of 31st March 2026, this figure was £170,052. This compares favourably to the actual unrestricted bank balance of £199,334 (excluding the designated cash totalling £60,000).

**Risk management**

The Board has an effective Risk Management Policy and Procedure in place. Risk Management is a key element in supporting the charity to meet its strategic objectives and to ensure the continuation of its services. The Board's assessment to date is that the principal risks are Financial and Operational. Ongoing oversight of these areas of risk is maintained through direct reporting from operational leadership and the Treasurer at each Board meeting and are reflected in the minutes of these meetings. Regular review of related policies, which are designed to mitigate the most significant risks, is also carried out.

**Look forward**

The charity ended the fiscal year 2026 in a stable financial position. Cash reserves were healthy and we have visibility of at least a further 12 months' operations. Work carried out on fundraising in 2025/26 is anticipated to bring in higher levels of income in the coming year and to allow further delivery against our key objectives.

The focus remains on securing donations and grants to continue the great work of the charity. New initiatives are being implemented in 2026/27 which it is hoped will attract additional funding as well as provide improved services to our users.

We also continue to closely monitor costs of the organisation. This includes control over spending on essential food and toiletries, as well as the cost of management of the Foodbank. The work of volunteers in the organisation continues to be invaluable in delivering both day-to-day services as well as strategic direction.

We want to take this opportunity to thank everyone that makes the work of this charity possible – our staff, volunteers, funders, donors and partners. Without you we couldn't do this amazing work on behalf of our community.

**Structure, governance and management**

The Charity is controlled by its constitution and is a Scottish Charitable Incorporated Organisation (SCIO).

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

| | |
|---|---|
| A Allison | (Resigned 20 January 2026) |
| D Paris | (Resigned 3 October 2025) |
| H Kilpatrick | |
| J Burman | |
| S Ray | |
| N Schofield | |
| P Lister | (Appointed 25 November 2025) |
| L Higginson | (Appointed 26 February 2026) |

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# EAST LOTHIAN FOODBANK

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2026*

**Recruitment and appointment of trustees**

The Board may at any time appoint a member to become a Trustee, for an initial term of three years, up to the maximum number of Trustees defined in the charity's constitution (currently 9).

However, at each AGM the appointment of any trustees by the Board since the last AGM must be ratified by a membership vote. Furthermore, at each AGM members may propose and elect any other members to be a charity Trustee.

Board meetings are held regularly, at a frequency defined by the constitution (currently no fewer than 6 per calendar year), with a minimum of three Trustees required to attend for a quorum.

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

Signed by:
Paula L Lister
6F581DF50DCB4DE...

.....

P Lister

**Treasurer**

16/09/2026

Date: .....

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# EAST LOTHIAN FOODBANK

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

## *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees 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).

The law applicable to charities in Scotland 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 of the charity 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 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 sufficient 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. 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.

Approved by the board of Trustees on 10 September 2026 and signed on it's behalf by:

Signed by:
Paula L Lister
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P Lister
**Treasurer**

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# EAST LOTHIAN FOODBANK

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF EAST LOTHIAN FOODBANK

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 19.

**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.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed by:
Sheryl Macaulay
53AFB740A08E49F...

Sheryl Macaulay FCCA
EQ Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 30-09-2026 | 14:40 BST

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# EAST LOTHIAN FOODBANK

## STATEMENT OF FINANCIAL ACTIVITIES
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

## *FOR THE YEAR ENDED 31 MARCH 2026*

| | Notes | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | 398,766 | 36,954 | 435,720 | 444,594 | 204,448 | 649,042 |
| Investments | **4** | 8,593 | - | 8,593 | 7,811 | - | 7,811 |
| **Total income** | | 407,359 | 36,954 | 444,313 | 452,405 | 204,448 | 656,853 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **5** | 471,772 | 174,534 | 646,306 | 385,273 | 237,753 | 623,026 |
| **Total expenditure** | | 471,772 | 174,534 | 646,306 | 385,273 | 237,753 | 623,026 |
| **Net income/(expenditure)** | | (64,413) | (137,580) | (201,993) | 67,132 | (33,305) | 33,827 |
| Transfers between funds | | 8,994 | (8,994) | - | - | - | - |
| **Net movement in funds** | **7** | (55,419) | (146,574) | (201,993) | 67,132 | (33,305) | 33,827 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 April 2025 | | 353,214 | 246,440 | 599,654 | 286,082 | 279,745 | 565,827 |
| **Fund balances at 31 March 2026** | | 297,795 | 99,866 | 397,661 | 353,214 | 246,440 | 599,654 |

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

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# EAST LOTHIAN FOODBANK

## BALANCE SHEET

### *AS AT 31 MARCH 2026*

| | Notes | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **11** | | 11,805 | | 16,764 |
| **Current assets** | | | | | |
| Stocks | **12** | 33,580 | | 11,150 | |
| Debtors | **13** | 9,297 | | 89,213 | |
| Cash at bank and in hand | | 353,998 | | 511,018 | |
| | | 396,875 | | 611,381 | |
| **Creditors: amounts falling due within one year** | **14** | (11,019) | | (28,491) | |
| **Net current assets** | | | 385,856 | | 582,890 |
| **Total assets less current liabilities** | | | 397,661 | | 599,654 |
| **The funds of the charity** | | | | | |
| Restricted income funds | **16** | | 99,866 | | 246,440 |
| Unrestricted funds | **17** | | 297,795 | | 353,214 |
| | | | 397,661 | | 599,654 |

The financial statements were approved by the trustees on 10 September 2026

Signed by:
Paula L Lister
6F581DF50DCB4DE...

P Lister
**Treasurer**

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# EAST LOTHIAN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS

## *FOR THE YEAR ENDED 31 MARCH 2026*

### 1 Accounting policies

**Charity information**

East Lothian Foodbank is a charity controlled by its constitution and is a Scottish Charitable Incorporated Organisation (SCIO).

### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 £.

### 1.2 Going concern

The Trustees have considered both the charity's position at the year end and the impact of future activities. The Trustees have made this assessment in respect to at period of one year from the date of approval of these financial statements. Trustees have a reasonable expectation that there are no material uncertainties about the charity's ability to continue its operations, including to meet its liabilities, for the foreseeable future. As such, the charity continues to adopt the going concern basis 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.

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**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.

**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:

| | |
|---|---|
| Plant and equipment | 33% on cost |
| Fixtures and fittings | 33% on cost |
| Computers | 25% on cost |
| Motor vehicles | 20% on 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 comprise food and toiletries held for distribution by the food banks directly operated by the charity. Stocks are valued at fair value, after allowance for obsolete and slow-moving items. To determine the value of donated stock the Trussell trust recommends an average value of £2.88 per kg of food donated.

**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.

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**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.

**1.11 Taxation**

The charity is exempt from tax on its charitable activities.

**1.12 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.

**1.13 Retirement benefits**

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

**1.14 Volunteer and donated goods and services**

The value of services provided by volunteers is not incorporated into these financial statements.

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 and toiletries donated to the charity and held as stock for distribution by food bank directly operated by the charity, are recognised as income within voluntary income when received and as stock; an equivalent amount is included as expenditure when stock is distributed.

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## 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.

## 3 Income from donations and legacies

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 347,467 | 16,200 | 363,667 | 382,796 | 51,797 | 434,593 |
| Grants | 42,000 | 20,754 | 62,754 | 54,113 | 152,651 | 206,764 |
| Other | 9,299 | - | 9,299 | 7,685 | - | 7,685 |
| | 398,766 | 36,954 | 435,720 | 444,594 | 204,448 | 649,042 |

## 4 Income from investments

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Deposit account interest | 8,593 | 7,811 |

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**5 Expenditure on charitable activities**

| | Foodbank 2026 £ | Foodbank 2025 £ |
|---|---|---|
| **Direct costs** | | |
| Fresh food | 5,061 | 10,489 |
| Essential food | 56,260 | 70,292 |
| Toiletries | 4,163 | 16,076 |
| Warehouse | 4,547 | 15,788 |
| Grants to others | 35,000 | - |
| Musselburgh CAB wage | 52,427 | 54,375 |
| Stock movement | (22,430) | 7,506 |
| Donated stock | 183,836 | 160,086 |
| Food and other vouchers | 10,626 | - |
| | 329,490 | 334,612 |
| **Share of support and governance costs (see note 6)** | | |
| Support | 301,126 | 267,224 |
| Governance | 15,690 | 21,190 |
| | 646,306 | 623,026 |
| **Analysis by fund** | | |
| Unrestricted funds | 471,772 | 385,273 |
| Restricted funds | 174,534 | 237,753 |
| | 646,306 | 623,026 |

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**6 Support costs allocated to activities**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Staff costs | 236,267 | 168,623 |
| Depreciation | 4,958 | 3,373 |
| Operating lease charges | 8,060 | 7,613 |
| Subcontracting | - | 32,986 |
| Insurance, light and heat | 6,242 | 7,278 |
| Subscriptions and IT costs | 9,897 | 4,481 |
| Professional Fees | - | 3,840 |
| Telephone, post and stationery | 3,819 | 5,593 |
| Advertising | 963 | 3,068 |
| Sundries | 3,683 | 1,443 |
| Volunteer and staff expenses | 17,593 | 22,085 |
| Cleaning | 7,632 | 5,689 |
| Equipment repairs and renewals | 2,012 | 1,152 |
| Governance costs | 15,690 | 21,190 |
| | 316,816 | 288,414 |
| **Analysed between:** | | |
| Foodbank | 316,816 | 288,414 |

| **Governance costs comprise:** | 2026 £ | 2025 £ |
|---|---|---|
| Audit fees | - | 13,200 |
| Accountancy | 5,700 | 3,054 |
| Legal and professional | 9,990 | 4,936 |
| | 15,690 | 21,190 |

**7 Net movement in funds**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | - | 13,200 |
| Depreciation of owned tangible fixed assets | 4,958 | 3,373 |
| Operating lease charges | 6,738 | 6,322 |

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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## 9 Employees

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| | 9 | 7 |

| Employment costs | 2026 £ | 2025 £ |
|---|---|---|
| Wages and salaries | 215,226 | 153,406 |
| Social security costs | 12,823 | 12,301 |
| Other pension costs | 8,218 | 2,916 |
| | 236,267 | 168,623 |

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

**Remuneration of key management personnel**
There was no trustees' remuneration or other benefits for the year ended 31st March 2025 nor the year ended 31st March 2024.

## 10 Taxation

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

## 11 Tangible fixed assets

| | Plant and equipment | Fixtures and fittings | Computers | Motor vehicles | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 April 2025 | 3,454 | 1,097 | 8,101 | 10,530 | 23,182 |
| At 31 March 2026 | 3,454 | 1,097 | 8,101 | 10,530 | 23,182 |
| **Depreciation and impairment** | | | | | |
| At 1 April 2025 | 2,242 | 472 | 3,007 | 698 | 6,419 |
| Depreciation charged in the year | 886 | 322 | 1,784 | 1,966 | 4,958 |
| At 31 March 2026 | 3,128 | 794 | 4,791 | 2,664 | 11,377 |
| **Carrying amount** | | | | | |
| At 31 March 2026 | 326 | 303 | 3,310 | 7,866 | 11,805 |
| At 31 March 2025 | 1,213 | 625 | 5,094 | 9,832 | 16,764 |

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**12 Stocks**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Stocks | 33,580 | 11,150 |

**13 Debtors**

| | 2026 | 2025 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | - | 2 |
| Other debtors | 9,297 | 89,211 |
| | 9,297 | 89,213 |

**14 Creditors: amounts falling due within one year**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 5,107 | 2,847 |
| Trade creditors | 812 | 9,390 |
| Accruals and deferred income | 5,100 | 16,254 |
| | 11,019 | 28,491 |

**15 Retirement benefit schemes**

| | 2026 | 2025 |
|---|---|---|
| **Defined contribution schemes** | £ | £ |
| Charge to profit or loss in respect of defined contribution schemes | 8,218 | 2,916 |

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.

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# EAST LOTHIAN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2026*

**16 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 | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Trussell Trust - Financial Inclusion | 109,112 | - | (64,992) | (16,500) | 27,620 |
| Trussell Trust - Organising and Local Mobilisation | 18,559 | (15,297) | (991) | (1,619) | 652 |
| East Lothain Climate Hub | - | 800 | (143) | - | 657 |
| Trussell Trust - Strategic Facilities | 15,000 | - | - | - | 15,000 |
| ELC - Energy Fund | 3,800 | - | (2,400) | - | 1,400 |
| Trussell Trust - Sustainability Extra Food Costs | 4,748 | - | (4,748) | - | - |
| Trussell Trust - Sustainability Fundraising Manager | 12,563 | - | (10,290) | - | 2,273 |
| Trussell Trust - Sustainability Warehouse Assistant | 9,756 | - | (7,881) | - | 1,875 |
| VCEL Comm Mental Health & Wellbeing | 2,009 | (1,650) | (32) | (327) | - |
| Donation - Volunteer Expenses | 187 | 1,200 | (1,319) | - | 68 |
| Trussell Trust - Ops Manager | 20,500 | 18,000 | (24,000) | 9,500 | 24,000 |
| Donation - Reuse Scotland Vehicle / Driver | 8,370 | - | (7,221) | - | 1,149 |
| Donation - Reuse Scotland Charity Payments | 35,000 | - | (35,000) | - | - |
| WFCC - Growing & Changing Group | 1,175 | - | (877) | (45) | 253 |
| PSG Partnership - Blindwells Community | 680 | - | - | - | 680 |
| Arnold Clark - Connect Hub | 1,958 | - | (520) | - | 1,438 |
| ELFFN - Tyne & Esk Easter Parcels | 1,000 | - | (520) | - | 480 |
| PSG Growing & Changing - Spring Fest | 242 | - | (242) | - | - |
| Fa'side Area Partnership - Energy Crisis Fund | 1,781 | - | (1,560) | - | 221 |
| Renassance Charitable Foundation - Financial Inclusion | - | 15,000 | - | - | 15,000 |
| ELC Musselburgh Area Partnership - Festive Provision | - | 11,427 | (9,297) | 500 | 2,630 |
| Fa'side Area Partnership - Health and Wellbeing | - | 827 | - | - | 827 |
| Musselburgh Area Partnership - Keep heid project | - | 3,647 | - | - | 3,647 |
| ELC - Musselburgh Area Partnership Holiday Hunger | - | 3,000 | (2,500) | (500) | - |
| | 246,440 | 36,954 | (174,534) | (8,994) | 99,866 |

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# EAST LOTHIAN FOODBANK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2026*

**16 Restricted funds** **(Continued)**

| Previous year: | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2025 £ |
|---|---|---|---|---|---|
| ELC - Kindness Cafe & Lintel trust | - | 1,160 | (1,160) | - | - |
| Trussell Trust - Financial Inclusion | 73,286 | 113,489 | (71,663) | (6,000) | 109,112 |
| Trussell Trust - Organising and Local Mobilisation | 14,664 | 23,697 | (19,802) | - | 18,559 |
| Trussell Trust - Volunteer Development | 12,718 | - | (12,718) | - | - |
| Trussell Trust - Strategic Facilities | 30,000 | (15,000) | - | - | 15,000 |
| ELC - Energy Fund | 4,550 | - | (750) | - | 3,800 |
| Trussell Trust - Sustainability Extra Food Costs | 98,407 | 1,546 | (95,205) | - | 4,748 |
| Trussell Trust - Sustainability Fundraising Manager | 21,700 | - | (9,137) | - | 12,563 |
| Trussell Trust - Sustainability Warehouse Assistant | 16,700 | - | (6,944) | - | 9,756 |
| VCEL Comm Mental Health & Wellbeing | 7,720 | - | (5,711) | - | 2,009 |
| Donation - Volunteer Expenses | - | 1,800 | (1,613) | - | 187 |
| Trussell Trust - Ops Manager | - | 18,000 | (3,500) | 6,000 | 20,500 |
| Donation - Reuse Scotland Vehicle / Driver | - | 10,000 | (1,630) | - | 8,370 |
| Donation - Reuse Scotland Charity Payments | - | 35,000 | - | - | 35,000 |
| WFCC - Growing & Changing Group | - | 2,750 | (1,575) | - | 1,175 |
| PSG Partnership - Blindwells Community | - | 1,125 | (445) | - | 680 |
| Arnold Clark - Connect Hub | - | 2,500 | (542) | - | 1,958 |
| ELFFN - Tyne & Esk Easter Parcels | - | 1,000 | - | - | 1,000 |
| PSG Growing & Changing - Spring Fest | - | 600 | (358) | - | 242 |
| Fa'side Area Partnership - Energy Crisis Fund | - | 1,781 | - | - | 1,781 |
| Donation - Staff Bonuses | - | 5,000 | (5,000) | - | - |
| | 279,745 | 204,448 | (237,753) | - | 246,440 |

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### 17 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 2025 | Incoming resources | Resources expended | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Designated | 30,000 | - | - | - | 30,000 |
| Designated | - | - | - | 30,000 | 30,000 |
| General funds | 323,214 | 407,359 | (471,772) | (21,006) | 237,795 |
| | 353,214 | 407,359 | (471,772) | 8,994 | 297,795 |

| Previous year: | At 1 April 2024 | Incoming resources | Resources expended | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Designated | 30,000 | - | - | - | 30,000 |
| General funds | 256,082 | 452,405 | (385,273) | - | 323,214 |
| | 286,082 | 452,405 | (385,273) | - | 353,214 |

Docusign Envelope ID: 28C02331-52C3-8BC5-80DE-6BD43676C6EC



## 18 Analysis of net assets between funds

| | Unrestricted funds 2026 £ | Restricted funds 2026 £ | Total 2026 £ |
|---|---|---|---|
| **At 31 March 2026:** | | | |
| Tangible assets | 11,138 | 667 | 11,805 |
| Current assets/(liabilities) | 286,657 | 99,199 | 385,856 |
| | 297,795 | 99,866 | 397,661 |

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 31 March 2025:** | | | |
| Tangible assets | 15,751 | 1,013 | 16,764 |
| Current assets/(liabilities) | 337,463 | 245,427 | 582,890 |
| | 353,214 | 246,440 | 599,654 |

## 19 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).