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Scottish Charity No. SC048580

Midlothian Foodbank (SCIO)

Trustees' Report and Financial Statements
For the year to 28 February 2026

I+P Innes & Partners
Chartered Certified Accountants

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Midlothian Foodbank (SCIO)

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Midlothian Foodbank (SCIO)

Report of the Trustees *for the year to 28 February 2026*

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 28 February 2026.

Principal address
96 Hunterfield Road
Gorebridge
Midlothian
EH23 4TT

Bankers
Bank of Scotland
Business Banking
PO Box 1984
Andover
SP10 9GZ

Status of Charity and Governing Document
Midlothian Foodbank (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO) (SC048580). It was registered in its current legal form on 26 July 2018. Prior to that date Midlothian Foodbank was run under the governance of Gorebridge Parish Church (SC004673). The assets of Midlothian Foodbank were transferred from Gorebridge Parish Church to the SCIO on 1st September 2018. It has a single tier structure and as such the Trustees are the members of the charity.

Trustees

Rev. Mark Nicholas	Chair
Rev. Andrew Don	Treasurer
Mrs. Anthea Morley	Secretary
Mr. Joshua Alpha	
Mr. Philip Cannon	
Mr. Matthew Wood	(Appointed on 10 June 2025)

Recruitment and appointment of Trustees
The Board, which generally meets every six weeks, are the charity's Trustees. Trustees are appointed at the annual general meeting which is held in November. Trustees are expected to serve for a term of three years, after which they may be reappointed for a further term of three years, up to a maximum of three consecutive terms. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year. There must be a minimum of four and a maximum of seven Trustees. It is the Board's intention to increase the number of Trustees to seven in the next year aware that in the following year the two longest serving Trustees will have to step down having completed the third year of their third consecutive term.

The day-to-day management of the Foodbank is overseen by a Steering Group who report to the Trustees. Members of the steering group include the Trustees, the Foodbank Manager, and representatives from local churches, the Citizens' Advice Bureau and Midlothian Council.

Charitable purpose
The prevention or relief of poverty in the county of Midlothian, by providing emergency food parcels to individuals and families in need, by reason of age, ill-health, disability, financial hardship or other disadvantage.

Objectives and activities
Midlothian Foodbank was set up by Gorebridge Parish Church in 2013 to give assistance to families and individuals in crisis by providing emergency food support. It is part of the Trussell Trust network of foodbanks and operates under its guidelines. In July 2018 Midlothian Foodbank (SCIO) became a separate charity. Since opening in 2013 it has support many residents, over 7,000 throughout this year. The Foodbank helps people access support to address the underlying cause of food poverty and signposts them to other agencies for further assistance.

The Foodbank has a network of over 70 referring agencies and partners including health care professionals, social workers, teachers, homeless support agencies and housing associations. Our operation is centred at Gorebridge Parish Church.

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Objectives and activities (continued)
The people of Midlothian generously support the foodbank's work, donating on average 15 tonnes of food every year via supermarket and other collection events. We have a pool of volunteers who support the collection events and a smaller team of 6 volunteers who are involved on a daily basis at our centre in Gorebridge. Some of our partners also hold emergency food parcels which can be distributed to families unable to get to Gorebridge.

A key aim of the Foodbank is to help take people out of food poverty. We run a project called Growth Matters. This project provides hot nutritious meals to people in isolation, or people who are in homelessness, poverty or recovery situations. We have a Citizens' Advice Bureau adviser available at a weekly community meal who is able to help clients with debt and benefits advice and help them maximise their income.

In partnership with Midlothian Children and Families we provide food support for families vulnerable to food poverty over the difficult weeks of the summer, Christmas and Easter holidays. holiday.

We employ a full-time Foodbank Manager and a part-time Warehouse Operative.

Achievements and performance
In the period from March 2025 to February 2026 Midlothian Foodbank has continued to serve and provide emergency food to the people of Midlothian. During this period 10, 638 (2025 – 13,216) people were given food parcels, including 5,075 adults (2025 – 6,422) and 5,563 children 51% (2025 – 6,794 – 51%). This represents a 79% increase on the previous year. The increase is due to increasing demand over the summer holiday and Christmas period. Overall food parcel provision is curtailed to the extent that restricted funding is often limited by grant providers.

Financial review
Principal funding sources
Midlothian Foodbank has benefited from the generosity of grant funders, regular supporters, schools and local organisations, without whose support we would not be able to provide food and alleviate poverty.

Grant Funding
During the period to 28th February 2026, our fundraising team have been successful in securing over £126,000 of funding from the undernoted organisations:

Midlothian Council
Trussell Trust
The Robertson Trust

The funding received, provides a sound platform, providing much needed stability into 2026-27. This funding covers staff salaries, core costs and an adviser from Dalkeith CAB who attends the weekly community lunch.

Other Funders
We regularly hold food drives in local supermarkets including Tesco, Morrisons and Sainsbury's where customers buy an extra item or two and donate it at the Foodbank collection point in store. Tesco have an agreement with the Trussell Trust to make a financial donation equivalent to 20% of the value of the food donated. This year we received £3,052 (2025: £1,065).

The Foodbank also benefits from regular donations from around 30 supporters. During the period under review, they accounted for £18,003 (2025: £18,628). We also received a further £2,124 (2025: £2,954) in gift aid during the year.

In addition to our regular supporters, we continue to receive many one-off donations, totalling over £16,004 (2025: £19,969).

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Financial review(continued)
The regular and one-off donations reduced by 30% from 2025. In addition, we note that food donations via supermarket trolley collections and food drives are less than in prior years. We anticipate this trend to continue as economic pressures on households and overall consumer confidence is lower than in prior years.

Expenditure
The major expenditure incurred relates to Salaries, HMRC and Pensions, and rental of premises. The staff costs currently met by our grant funders. Other items of expenditure are met from other donations (regular and one-off). Total staff costs in the period totalled £75,752 (2025: £85,997), with rental of premises totalling £4,500 (2025: £9,000). We are grateful to our landlord agreed to defer rental income as we face reducing grant and donor income streams.

Results for the year
The Financial statements for the period are set out on pages 5 to 9. Per the Receipts and Payments Account on page 5, the charity reported a deficit of £9,992 (2025: deficit £21,305). The reduced deficit was achieved at the expense of reducing staffing hours.

Reserves
The Trustees receive a monthly budget report highlighting the current (RAG) status. Red = < 3 months funding; Amber = < 6 months funding; Green = > 6 months funding. At the end of the current accounting period, the RAG status was Red with three months funding available. Per the Statement of Balances, the General Fund at 28 February 2026 amounted to £11,643 (2025: £12,912) which reflects the challenges we face. Restricted Funds at 28 February 2026 amounted to £1,593 (2025: £10,316). Total funds held at 28 February 2026 amounted to £13,236 (2025: £23,228).

The fundraising team worked hard during the year to 28 February 2026, and continue to seek funding. Since the year end have procured restricted funding to secure the salary costs through until October/November 2026. Given the increasing demand for grant funding, and the constraints on other agencies and local authorities, we are also seeking to building our base of micro-funds.

Approved by order of the board of Trustees on 31 August 2026 and signed on its behalf by:

Signed by:
Andrew Don
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Rev Andrew Don
Trustee

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Midlothian Foodbank (SCIO)

Report of the Independent Examiner to the Trustees *for the year to 28 February 2026*

I report on the accounts of the charity for the year to 28 February 2026 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 accounts.

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

   have not been met, or

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

Signed by:
Juan Herbst
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Juan Herbst CA
Partner

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 31 August 2026

I+P Innes & Partners
Chartered Certified Accountants

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Midlothian Foodbank (SCIO)

Receipts and Payments Account *for the year ended 28 February 2026*

		Unrestricted funds	Restricted funds	2026 Total	Unrestricted funds	Restricted funds	2025 Total
Receipts		**£**	**£**	**£**	**£**	**£**	**£**
Regular donations		17,703	300	**18,003**	18,628	-	18,628
Grant income	**4**	12,011	114,354	**126,365**	10,181	169,821	180,002
Trussell Trust		537	-	**537**	1,838	-	1,838
Gift Aid reclaimed		2,124	-	**2,124**	2,954	-	2,954
Donations from crowdfunding		2,857	-	**2,857**	1,656	-	1,656
Other donations		13,147	-	**13,147**	18,313	-	18,313
Total receipts		**48,379**	**114,654**	**163,033**	53,570	169,821	223,391
Payments							
Staff costs	**5**	42,866	32,886	**75,752**	46,157	39,840	85,997
Rent		2,750	1,750	**4,500**	8,250	750	9,000
Insurance		750	-	**750**	708	-	708
Maintenance and cleaning costs		624	-	**624**	480	-	480
Motor Costs		962	-	**962**	1,044	-	1,044
Telephone		305	-	**305**	366	-	366
Transport costs		-	2,831	**2,831**	-	2,063	2,063
Dalkeith CAB		-	59,720	**59,720**	-	96,664	96,664
Food costs		484	23,890	**24,374**	743	44,803	45,546
Professional Fees		47	-	**47**	35	-	35
Trussel Trust fees		360	-	**360**	360	-	360
Computer		-	-	**-**	24	-	24
Stationary		227	-	**227**	347	-	347
Independent examination fees		1,992	-	**1,992**	1,860	-	1,860
Bank charges		116	-	**116**	107	-	107
Other expenditure		465	-	**465**	95	-	95
Total payments		**51,948**	**121,077**	**173,025**	60,576	184,120	244,696
(Deficit) before transfers		**(3,569)**	**(6,423)**	**(9,992)**	(7,006)	(14,299)	(21,305)
Transfer between funds		**2,300**	**(2,300)**	**-**	1,950	(1,950)	-
(Deficit) for the period		**(1,269)**	**(8,723)**	**(9,992)**	(5,056)	(16,249)	(21,305)
Total funds brought forward		12,912	10,316	23,228	17,968	26,565	44,533
Total funds carried forward		**11,643**	**1,593**	**13,236**	12,912	10,316	23,228

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Midlothian Foodbank (SCIO)

Statement of Balances *as at 28 February 2026*

	Notes	2026 Opening balance £	2026 (Deficit) for year £	2026 Closing balance £	2025 Opening balance £	2025 (Deficit) for year £	2025 Closing balance £
Bank of Scotland current account		23,228	(9,992)	**13,236**	44,533	(21,305)	23,228
Total cash balances		**23,228**	**(9,992)**	**13,236**	44,533	(21,305)	23,228
Represented by:							
Unrestricted fund	6						
General fund				**11,643**			12,912
Designated salaries fund				**-**			-
Restricted funds	7						
Salaries and pensions fund				**-**			252
Growth matters fund				**38**			38
Gorebridge Parish lunch club fund				**347**			5,178
Midlothian Council fund				**1,110**			3,000
Trussell Trust equipment fund				**98**			98
Lottery for All Rent fund				**-**			1,750
				13,236			23,228
Statement of assets at 28 February 2026							
Gift Aid reclaim				**400**			475
Statement of liabilities at 28 February 2026							
Tax and payroll creditors				-			1,443
Independent examination fee				1,512			1,440
Pension contributions				515			-
				2,027			2,883

The financial statements on pages 5 to 9 were approved by the Trustees on 31 August 2026 and signed on their behalf by the undernoted:

Signed by:
Andrew Don
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Rev Andrew Don
Trustee/Treasurer

The notes on page 7 to 9 form part of these financial statements.

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1. Accounting policies

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements
The financial statements have been prepared on a receipts and payments basis.

Fund accounting
For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the Charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the Charity and specified for a restricted purpose within these objects by the donor.

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2. Transactions with Trustees and related parties

There were no transactions with the Trustees during the year to 28 February 2026 (2025: £nil).

3. Reimbursement of expenses

No Trustees received reimbursement of personal expenses during the year to 28 February 2026 (2025: £nil).

4. Grants received	**Unrestricted fund**	**Restricted funds**	**2026 Total**	**2025 Total**
	£	**£**	**£**	**£**
Midlothian Council	-	12,634	**12,634**	22,432
Midlothian Lacer funding	-	17,500	**17,500**	35,000
Ballie Gifford	-	5,000	**5,000**	-
Groundworks	-	-	**-**	375
Robertson Trust	-	15,000	**15,000**	15,000
Tesco Top-up	3,052	-	**3,052**	1,065
99 Ventures	-	-	**-**	250
Tyne Esk – MVA	-	-	**-**	5,000
The Trussell Trust	8,959	59,720	**68,679**	85,880
Postcode Lottery	-	-	**-**	10,000
Foundation Scotland	-	-	**-**	5,000
Cash For Kids	-	4,500	**4,500**	-
Total grants received	**12,011**	**114,354**	**126,365**	180,002

5. Staff costs and numbers	**Unrestricted fund**	**Restricted funds**	**2026 Total**	**2025 Total**
	£	**£**	**£**	**£**
Gross salaries	38,071	29,230	**67,301**	79,160
Employer's NI	-	558	**558**	2,109
Employer pension contributions	4,795	3,098	**7,893**	4,728
	42,866	**32,886**	**75,752**	85,997

The average number of employees during the period was 3 (2023: 3).

6. Unrestricted funds	**Balance at 01.03.25**	**Receipts**	**Payments**	**Transfers**	**Balance at 28.02.26**
	£	**£**	**£**	**£**	**£**
General fund	12,912	48,379	(9,082)	(40,566)	**11,643**
Designated salaries fund	-	-	(42,866)	42,866	-
Total unrestricted funds	**12,912**	**48,379**	**(51,948)**	**2,300**	**11,643**

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The *Designated salaries fund* represents funds set aside by the Trustees for the purposes of paying staff salary costs.

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Notes to the financial statements *for the year ended 28 February 2026*

7. Restricted funds	Balance at 01.03.25 £	Receipts £	Payments £	Transfers £	Balance at 28.02.26 £
Salaries and pensions fund	252	32,634	(32,886)	-	**-**
Growth matters fund	38	-	-	-	**38**
Gorebridge Parish lunch club fund	5,178	300	(2,831)	(2,300)	**347**
Midlothian Council fund	3,000	22,000	(23,890)	-	**1,110**
Trussell Trust equipment fund	98	-	-	-	**98**
Trussel Trust CAB worker	-	59,720	(59,720)	-	**-**
Lottery for All Rent fund	1,750	-	(1,750)	-	**-**
Total restricted funds	**10,316**	**114,654**	**(121,077)**	**(2,300)**	**1,593**

Explanation of funds

The Salaries and pension fund represents grants received to support the cost of employing the Foodbank manager and staff.

The Growth Matters fund represents money received for the Growth Matters project which aims to help families and individuals develop life skills to make healthy eating choices while working within limited budgets.

The Gorebridge Parish Lunch Club fund represents funds generated in support of the lunch club.

The *Midlothian Food Fund* represents monies given by Midlothian Council to buy food to support individuals and families as a result of the COVID-19 lockdowns and economic disruption.

The *Trussell Trust equipment fund* represents monies given to purchase a storage container, a dehumidifier and the installation of an alarm system.

The *Trussel Trust CAB worker fund* represents money received for the salary of a CAB worker.

The *Lottery for All Rents fund* Rents represents money given by The Lottery for All to help with funding the Foodbank's rent