

## **Midlothian Foodbank (SCIO)**

Trustees' Report and Financial Statements  
*For the year to 28 February 2025*

# Midlothian Foodbank (SCIO)

## Contents of the Financial Statements *for the year to 28 February 2025*

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	Page
Report of the Trustees	1 - 3
Report of the Independent Examiner	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7 - 9

# Midlothian Foodbank (SCIO)

## *Report of the Trustees for the year to 28 February 2025*

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 28 February 2025.

### **Principal address**

96 Hunterfield Road  
Gorebridge  
Midlothian  
EH23 4TT

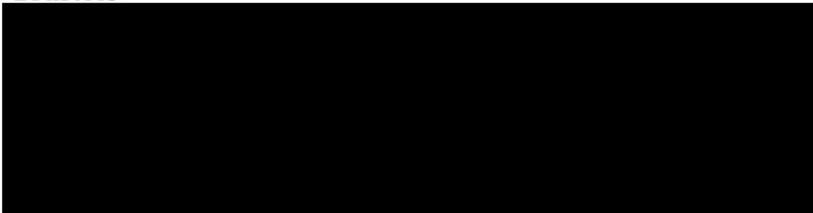
### **Bankers**

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 1<sup>st</sup> September 2018. It has a single tier structure and as such the Trustees are the members of the charity.

### **Trustees**



### **Recruitment and appointment of Trustees**

The Board, which generally meets monthly, are the charity's Trustees. Trustees are appointed at the annual general meeting which is held in May. 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.

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, Midlothian Council and Mayfield and Easthouses Development Trust.

### **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 supported over 3,000 Midlothian residents a year. The Foodbank helps people access support to address the underlying cause of food poverty.

The Foodbank has a network of over 50 referring agencies and partners including health care professionals, social workers, teachers, homeless support agencies and housing associations. Our main operation is centred at Gorebridge Parish Church and we have satellites at Newbattle Parish Church and Mayfield and Easthouses Development Trust.

# Midlothian Foodbank (SCIO)

## *Report of the Trustees for the year to 28 February 2025*

### **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 over 30 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 Citizen's adviser at a weekly lunch 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 holiday.

There is an ongoing partnership between the Foodbank and Bethany Christian Trust to provide recovery support for people with drug and alcohol related issues in Midlothian.

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

### **Achievements and performance**

In the period from March 2024 to February 2025 Midlothian Foodbank has continued to serve and provide emergency food to the people of Midlothian. During this period 13,216 (2024 - 7,346) people were given food parcels, including 6,422 adults (2024 - 3,867) and 6,794 children 51% (2024 - 3,479 - 43%). 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 28<sup>th</sup> February 2025, our fundraising team have been successful in securing over £180,000 of funding from the undernoted organisations:

Midlothian Council

Trussell Trust

Edinburgh University Community Fund

The Robertson Trust

99 Ventures

Tyne Elk - MVA

Postcode Lottery

Foundation Scotland

The funding received, current and future, offers a sound platform, providing financial stability into 2024/25. This funding covers staff salaries, core costs and an adviser from Dalkeith CAB who attends the weekly community lunch.

# Midlothian Foodbank (SCIO)

## *Report of the Trustees for the year to 28 February 2025*

### ***Other Funders***

We regularly hold food drives in local Tesco supermarkets 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 £1,065 (2024: £4,724).

The Foodbank also benefits from regular donations from around 40 supporters. During the period under review, they accounted for £18,628 (2024: 20,340). We also received a further £2,954 (2024: £2,176) in gift aid during the year.

In addition to our regular supporters, we continue to receive many one-off donations, totalling over £19,970 (2024: £20,325).

The regular and one-off donations reduced by 7% from 2024. 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 £85,997 (2024: £86,067), with rental of premises totalling £9,000 (2024: £9,000). We were grateful to a Lottery for All grant of £2,500 to assist with rent during 2024.

### ***Results for the year***

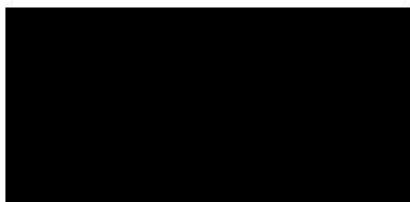
The Financial statements for the period are set out on pages 5 to 9. Per the Receipts and Payments Account on page 5, the charity reported a deficit of £21,305 (2024: deficit £951).

### ***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 green with seven months funding available. Per the Statement of Balances on page 6, the General Fund as at 28 February 2025 amounted to £12,912 (2024: £17,968) which reflects the challenges we face. Restricted Funds as at 28 February 2025 amounted to £10,316 (2024: £26,565). Total funds held at 28 February 2025 amounted to £23,228 (2024: £45,533).

The fundraising team worked hard during the year to 28 February 2025 and continue to seek funding. Since the year end have procured restricted funding to secure the salary costs through until September/October 2025. Given the increasing demand for grant funding, and the constraints on other agencies and local authorities, we are also seeking to build our base of micro-funds.

*Approved by order of the board of Trustees on 17 November 2025 and signed on its behalf by:*



# Midlothian Foodbank (SCIO)

## Report of the Independent Examiner to the Trustees for the year to 28 February 2025

I report on the accounts of the charity for the year to 28 February 2025 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

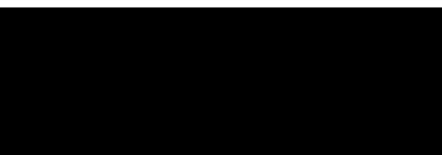
In the course of my examination, no matter has come to my attention

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.



Innes & Partners Limited  
Chartered Certified Accountants

Date: ..... 26/01/2025

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

# Midlothian Foodbank (SCIO)

## Receipts and Payments Account for the year ended 28 February 2025

		Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
<b>Receipts</b>		£	£	£	£	£	£
Regular donations		18,628	-	18,628	20,340	-	20,340
Grant income	4	10,181	169,821	180,002	10,849	93,630	104,479
Trussell Trust		1,838	-	1,838	3,342	-	3,342
Gift Aid reclaimed		2,954	-	2,954	2,176	-	2,176
Donations from crowdfunding		1,656	-	1,656	-	-	-
Other donations		18,313	-	18,313	20,326	500	20,826
<b>Total receipts</b>		<b>53,570</b>	<b>169,821</b>	<b>223,391</b>	<b>57,033</b>	<b>94,130</b>	<b>151,163</b>
<b>Payments</b>							
Staff costs	5	46,157	39,840	85,997	50,935	35,132	86,067
Rent		8,250	750	9,000	6,500	2,500	9,000
Insurance		708	-	708	1,107	-	1,107
Maintenance and cleaning costs		480	-	480	40	-	40
Motor Costs		1,044	-	1,044	794	-	794
Telephone		366	-	366	439	-	439
Transport costs		-	2,063	2,063	14	1,780	1,794
Dalkeith CAB		-	96,664	96,664	-	23,611	23,611
Food costs		743	44,803	45,546	4,862	21,487	26,349
Professional Fees		35	-	35	35	-	35
Trussel Trust fees		360	-	360	360	-	360
Computer		24	-	24	48	-	48
Stationery		347	-	347	265	-	265
Independent examination fees		1,860	-	1,860	1,729	-	1,729
Bank charges		107	-	107	119	-	119
Other expenditure		95	-	95	359	-	359
<b>Total payments</b>		<b>60,576</b>	<b>184,120</b>	<b>244,696</b>	<b>67,606</b>	<b>84,510</b>	<b>152,116</b>
<b>Surplus/(Deficit) before transfers</b>		<b>(7,006)</b>	<b>(14,299)</b>	<b>(21,305)</b>	<b>(10,573)</b>	<b>9,620</b>	<b>(953)</b>
<b>Transfer between funds</b>		<b>1,950</b>	<b>(1,950)</b>	<b>-</b>	<b>1,530</b>	<b>(1,530)</b>	<b>-</b>
<b>Surplus/(Deficit) for the period</b>		<b>(5,056)</b>	<b>(16,249)</b>	<b>(21,305)</b>	<b>(9,043)</b>	<b>8,090</b>	<b>(953)</b>
<b>Total funds brought forward</b>		<b>17,968</b>	<b>26,565</b>	<b>44,533</b>	<b>27,011</b>	<b>18,475</b>	<b>45,486</b>
<b>Total funds carried forward</b>		<b>12,912</b>	<b>10,316</b>	<b>23,228</b>	<b>17,968</b>	<b>26,565</b>	<b>44,533</b>

# Midlothian Foodbank (SCIO)

## Statement of Balances as at 28 February 2025

Notes	2025			2024		
	Opening balance	(Deficit) for year	Closing balance	Opening balance	Surplus for year	Closing balance
	£	£	£	£	£	£
Bank of Scotland current account	44,533	(21,305)	<b>23,228</b>	45,486	(953)	44,533
<b>Total cash balances</b>	<b>44,533</b>	<b>(21,305)</b>	<b>23,228</b>	<b>45,486</b>	<b>(953)</b>	<b>44,533</b>

### Represented by:

<b>Unrestricted fund</b>	<b>6</b>					
General fund			<b>12,912</b>			17,968
Designated salaries fund			-			-
<b>Restricted funds</b>	<b>7</b>					
Salaries and pensions fund			<b>252</b>			-
Growth matters fund			<b>38</b>			38
Gorebridge Parish lunch club fund			<b>5,178</b>			4,444
Midlothian Council fund			<b>3,000</b>			-
Trussell Trust equipment fund			<b>98</b>			98
Trussell Trust CAB worker			-			21,985
Lottery for All Rent fund			<b>1,750</b>			-
			<b>23,228</b>			<b>44,533</b>

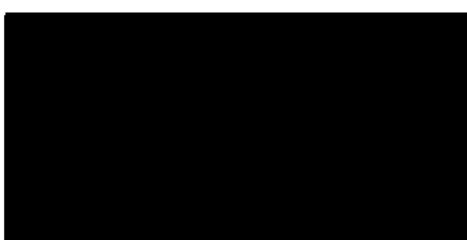
### Statement of assets at 28 February 2025

<b>Gift Aid reclaim</b>	<b>475</b>	<b>913</b>

### Statement of liabilities at 28 February 2025

Tax and payroll creditors	1,443	1,797
Independent examination fee	1,440	1,307
	<b>2,883</b>	<b>3,104</b>

The financial statements on pages 5 to 9 were approved by the Trustees on 17 November 2025 and signed on their behalf by the undernoted:



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

# 4Midlothian Foodbank (SCIO)

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**Notes to the financial statements for the period to 28 February 2025**

## **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.

# Midlothian Foodbank (SCIO)

## Notes to the financial statements for the year to 28 February 2025

### 2. Transactions with Trustees and related parties

There were no transactions with the Trustees during the year to 28 February 2025 (2024: £nil).

### 3. Reimbursement of expenses

No Trustees received reimbursement of personal expenses during the year to 28 February 2025 (2024: £nil).

### 4. Grants received

	Unrestricted fund	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Midlothian Council	-	22,432	<b>22,432</b>	31,132
Midlothian Lacer funding	2,250	32,750	<b>35,000</b>	3,000
Ballie Gifford	-	-	-	5,000
Edinburgh University	-	-	-	1,000
Groundworks	375	-	<b>375</b>	1,125
Lottery for All	-	-	-	10,000
Robertson Trust	-	15,000	<b>15,000</b>	15,000
Tesco Top-up	1,065	-	<b>1,065</b>	4,724
99 Ventures	250	-	<b>250</b>	-
Tyne Esk – MVA	-	5,000	<b>5,000</b>	-
The Trussell Trust	6,240	79,640	<b>85,880</b>	31,498
Postcode Lottery	-	10,000	<b>10,000</b>	-
Foundation Scotland	-	5,000	<b>5,000</b>	-
Arnold Clark	-	-	-	2,000
<b>Total grants received</b>	<b>10,180</b>	<b>169,822</b>	<b>180,002</b>	<b>104,479</b>

### 5. Staff costs and numbers

	Unrestricted fund	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Gross salaries	43,406	35,754	<b>79,160</b>	79,446
Employer's NI	350	1,759	<b>2,109</b>	1,851
Employer pension contributions	2,401	2,327	<b>4,728</b>	4,770
	<b>46,157</b>	<b>39,840</b>	<b>85,997</b>	<b>86,067</b>

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

### 6. Unrestricted funds

	Balance at 01.03.24		Payments £	Transfers £	Balance at 28.02.25	
	Receipts £					
General fund	17,968	47,330	(14,419)	(37,967)	<b>12,912</b>	
Designated salaries fund	-	6,240	(46,157)	39,917	-	
<b>Total unrestricted funds</b>	<b>17,968</b>	<b>53,570</b>	<b>(60,576)</b>	<b>1,950</b>	<b>12,912</b>	

#### 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.

# Midlothian Foodbank (SCIO)

## Notes to the financial statements for the year ended 28 February 2025

7. Restricted funds	Balance at				Balance at 28.02.25
	01.03.24	Receipts	Payments	Transfers	
	£	£	£	£	£
Salaries and pensions fund	-	40,092	(39,840)	-	252
Growth matters fund	38	-	-	-	38
Gorebridge Parish lunch club fund	4,444	5,000	(2,316)	(1,950)	5,178
Midlothian Council fund	-	42,550	(39,550)	-	3,000
Tyne Esk - MVA food fund	-	5,000	(5,000)	-	-
Trussell Trust equipment fund	98	-	-	-	98
Trussel Trust CAB worker	21,985	74,679	(96,664)	-	-
Lottery for All Rent fund	-	2,500	(750)	-	1,750
<b>Total restricted funds</b>	<b>26,566</b>	<b>169,821</b>	<b>(184,120)</b>	<b>(1,950)</b>	<b>10,317</b>

### *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 TyneEsk - MVA food fund* represents funds received from MVA (Midlothian Voluntary Aid) for the provision of food

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