South Ayrshire Foodbank

Annual Report and Unaudited Financial Statements

for the financial year ended 31 October 2025

Parris & McNally Ltd
6 Crofthead Road,
Prestwick
KA9 1HW
GB

Charity Number: SC044413

South Ayrshire Foodbank

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South Ayrshire Foodbank
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	J Smith A Telfer H Javes J Allen P Russell P Smith (Deceased 25/09/25) D Gordon (Appointed 12/02/2026) D Clipson (Appointed 12/02/2026)
Charity Number in Scotland	SC044413
Registered Office and Principal Address	New Life Centre 62 Monkton Road Prestwick KA9 2PA
Independent Examiner	Parris & McNally Ltd 6 Crofthead Road, Prestwick KA9 1HW GB

South Ayrshire Foodbank
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 October 2025

The trustees present their Trustees’ Annual Report and the unaudited financial statements for the financial year ended 31 October 2025.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the Charities SORP (FRS 102), applying Section 1A.

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of South Ayrshire Foodbank present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 October 2025.

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value, and in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102, applying Section 1A.

Principal Activity
Foodbank

Mission, Objectives and Strategy

Mission Statement
Objectives and aims
The organisation's purposes are:
- The prevention or relief of poverty.
- The relief of those of need by reason of age, ill health, disability, financial hardship or other disadvantage

Objectives
Public benefit
The foodbank was there when we really needed it, it was an absolute lifeline.

We don’t think anyone in our community should have to face going hungry. That’s why we provide three days’ nutritionally balanced emergency food and support to local people who are referred to us in crisis. We are part of a nationwide network of foodbanks, supported by The Trussell Trust, working to combat poverty and hunger across the UK.

The service is distributed through;

New Life Church Prestwick
Southside Charity Shop, Ayr
Lochside Parish Church, Ayr
Milestone Church Girvan
The Carrick Centre, Maybole
Troon Church of Scotland
Castlehill Parish Church, Ayr,
Dundonald Parish Church,
Annbank Parish Church
and Tarbolton Parish Church.

The Trussell Trust supports communities and churches to open foodbanks across the UK.

Our foodbank is part of The Trussell Trust’s network of 428 foodbanks, working to tackle food poverty and hunger in our local communities, as well as across the UK.

The Foodbank Network was founded in 2004 after four years of developing the original foodbank based in Salisbury. Since then The Trussell Trust has helped communities work together to launch foodbanks nationwide in a wide range of towns and cities.

In 2015/16, The Trussell Trust’s Foodbank Network provided 1,109,309 three-day emergency food supplies and support to UK people in crisis. Of these, over 400,000 went to children.

As a network, we want to see more people helped out of crisis and fewer people needing foodbanks in the future. That’s why The Trussell Trust and local foodbanks are working together to develop new ways to help people out of crisis through programmes like More Than Food.

Structure, Governance and Management

Structure
Organisational structure
The board has regular monthly meetings where it deals with all financial matters relating to its objectives along with all other aspects of its objectives.

Induction and training of new trustees
Training and relevant information on South Ayrshire Foodbank is given to new trustees in addition to an OSCR Trustee information pack.

Governance
Governing document
The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. It does not have share capital and is not a company limited by guarantee.

South Ayrshire Foodbank was originally established in 2013 as an unincorporated association and registered as a charity on 13 November 2013. The organisation was subsequently incorporated as a SCIO on 3 December 2015, at which point the assets and operations transferred to the SCIO structure.

A SCIO provides the charity with a separate legal identity and limited liability for its trustees. SCIOs are regulated by the Office of the Scottish Charity Regulator and are not required to register with Companies House.

South Ayrshire Foodbank continues to be governed in accordance with its constitution, with the trustees responsible for ensuring that appropriate governance, policies and procedures are in place and kept under regular review.

Recruitment and appointment of new trustees
Trustees are appointed to the Board by the membership at an Annual General Meeting. Three trustees must stand down each year at an AGM, indicating whether they are putting themselves up for re-election or not. The trustees standing down working on a three year rota. Where there is a vacancy between Annual General Meetings then members may be co-opted to the Board, however they must also put themselves up for re-election at the next Annual General Meeting.

Review of Achievements and Performance
Significant activities
Our foodbank is a project founded by local churches and community groups, working together towards stopping hunger in our local area.
8,115 three-day emergency food supplies given to people in crisis last year.

This was a huge increase of approximately 2,500 more than on the previous year. As well as providing emergency food we also provided basic toiletries, pet food and household cleaning products for our clients. Throughout the year we also provide gift vouchers for local butchers and supermarkets. These are paid for by donations received for each hub.

At the outset cost of living crisis we also provided hot water bottles and warm blankets to our clients.

We operate from local hubs in Girvan, Maybole, Ayr Castlehill, Ayr Lochside, Ayr Southside, Prestwick, Troon, Dundonald, Annbank and Tarbolton. This year we worked closer with some of our referral partners and were able to bring advice workers into our hubs to speak directly to clients. This was a valuable service and meant that clients received further assistance and help at the point of crisis.

We also worked closely with the School Clothing Bank who were able to provide school uniforms for clients struggling but did not qualify for any government assistance.

In December we also partnered with the local Toybank and provide gifts for client's children at Christmas. We also in partnership with some of the NHS community team provided hampers for families who although they did not use the foodbank were known to be struggling for food.

Throughout the year we also supported local organisations working with vulnerable families by passing on approximately 16 tonnes of food we had in surplus quantities.

We have also increased our distribution hubs by opening a further hub in Ayr, Dundonald, Annbank and Tarbolton.

Financial Review
The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results
At the end of the financial year the charity has assets of £182,067 (2024 - £186,520) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(4,453).

Reserves Position and Policy

Reserves Policy
Reserves policy
The trustees' policy is to retain running costs for the core running of the organisation for a period of six months. Based on this years costs this would be no greater than £25,000. A large amount of this value is already secured under restricted funds for the coming six months.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

J Smith
A Telfer
H Javes
J Allen
P Russell
P Smith (Deceased 25/09/25)
D Gordon (Appointed 12/02/2026)
D Clipson (Appointed 12/02/2026)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. South Ayrshire Foodbank subscribes to and is compliant with the following:

The Charities SORP (FRS 102)
The Charities Accounts (Scotland) Regulations 2006
The Charities and Trustee Investment (Scotland) Act 2005

Approved by the Board of Trustees on 14/06/26 and signed on its behalf by:

J Smith
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SOUTH AYRSHIRE FOODBANK

We have examined the financial statements of the charity for the financial year ended 31 October 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Colin McNally
PARRIS & MCNALLY LTD
6 Crofthead Road,
Prestwick
KA9 1HW
GB

Date: 14/06/26

South Ayrshire Foodbank
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 October 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	71,092	-	71,092	2,032	-	2,032
Charitable activities							
- Grants from governments and other co-funders	3.2	-	47,510	47,510	-	62,718	62,718
Total income		71,092	47,510	118,602	2,032	62,718	64,750
Expenditure							
Raising funds	4.1	72,752	-	72,752	-	-	-
Charitable activities	4.2	-	50,303	50,303	-	90,083	90,083
Total Expenditure		72,752	50,303	123,055	-	90,083	90,083
Net income/(expenditure)		(1,660)	(2,793)	(4,453)	2,032	(27,365)	(25,333)
Transfers between funds		365	(365)	-	-	-	-
Net movement in funds for the financial year		(1,295)	(3,158)	(4,453)	2,032	(27,365)	(25,333)
Reconciliation of funds:							
Total funds beginning of the year	7	168,449	18,071	186,520	166,417	45,436	211,853
Total funds at the end of the year		167,154	14,913	182,067	168,449	18,071	186,520

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

South Ayrshire Foodbank

Company Number: SC044413

BALANCE SHEET

as at 31 October 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	5	**9,405**	9,405
Current Assets			
Cash at bank and in hand		**172,662**	177,115
Net Current Assets		**172,662**	177,115
Total Assets less Current Liabilities		**182,067**	186,520
Funds			
Restricted trust funds		**14,913**	18,071
General fund (unrestricted)		**167,154**	168,449
Total funds	7	**182,067**	186,520

These financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

For the financial year ended 31 October 2025, the charity is eligible for independent examination in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

The trustees acknowledge their responsibility for ensuring that the charity keeps proper accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its income and expenditure for that period.

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 14/06/26 and signed on its behalf by

J Smith
Trustee

1. GENERAL INFORMATION

South Ayrshire Foodbank is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland. The registered office of the charity is New Life Centre, 62 Monkton Road, Prestwick, KA9 2PA which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102. The formats adopted for the Statement of Financial Activities and the Balance Sheet reflect the requirements of the Charities SORP rather than those set out in company legislation.

Statement of compliance
The financial statements of the charity for the financial year ended 31 October 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	25% Straight line

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the charity has been granted charitable exemption.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations and legacies	**71,092**	**-**	**71,092**	2,032

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Grants from governments and other co-funders:				
Income from charitable activities	**-**	**47,510**	**47,510**	62,718

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Raising funds	**72,752**	**-**	**-**	**72,752**	-

South Ayrshire Foodbank
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 October 2025

4.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activities	**50,303**	**-**	**-**	**50,303**	90,083

5. TANGIBLE FIXED ASSETS

	Motor vehicles	Total
	£	£
Cost		
At 31 October 2025	9,405	9,405
Net book value		
At 31 October 2025	**9,405**	**9,405**
At 31 October 2024	9,405	9,405

6. RESERVES

	Funds		Total
	£	£	£
At the beginning of the year	(40,946)	227,466	186,520
Deficit for the financial year	(4,453)	-	(4,453)
At the end of the year	**(45,399)**	**227,466**	**182,067**

7. FUNDS
7.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 November 2023	166,417	45,436	211,853
Movement during the financial year	2,032	(27,365)	(25,333)
At 31 October 2024	168,449	18,071	186,520
Movement during the financial year	(1,295)	(3,158)	(4,453)
At 31 October 2025	**167,154**	**14,913**	**182,067**

7.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 November 2024	Income	Expenditure	Transfers between funds	Balance 31 October 2025
	£	£	£	£	£
Restricted funds					
Restricted	18,071	47,510	50,303	(365)	14,913
Unrestricted funds					
Unrestricted General	168,449	71,092	72,752	365	167,154
Total funds	**186,520**	**118,602**	**123,055**	**-**	**182,067**

7.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Total
	£	£	£
Restricted trust funds	9,405	35,761	45,166
Unrestricted general funds	-	136,901	136,901
	9,405	**172,662**	**182,067**

8. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.