

Charity Registration No. SC043981



GLASGOW SE FOODBANK

UNAUDITED

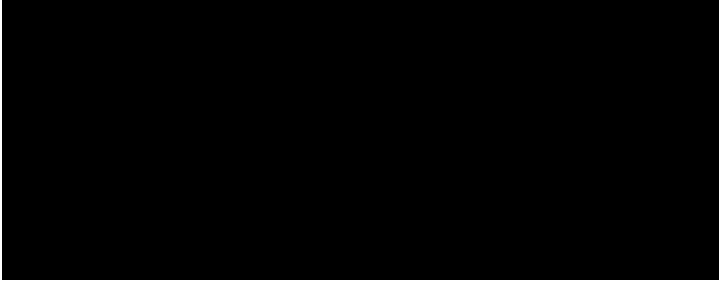
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE

YEAR ENDED 31 MARCH 2025

GLASGOW SE FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

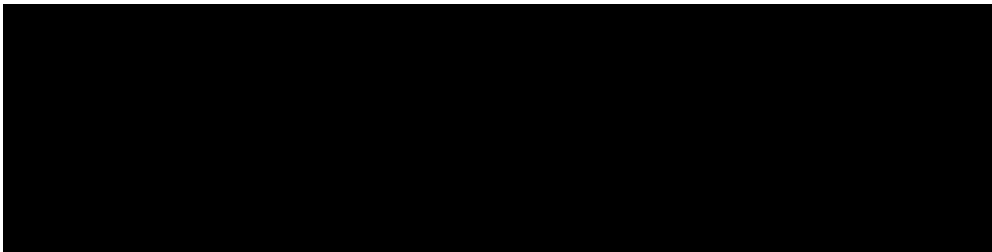


Charity number (Scotland)

SC043981

Bank

Virgin Money



GLASGOW SE FOODBANK

CONTENTS

	Page
Statement of trustees' responsibilities	4
Trustees' report	5 - 7
Independent examiner's report	8
Statement of financial activities	9
Statement of financial position	10
Notes to the financial statements	11 - 18

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable United Kingdom law and accounting standards (UK Generally Accepted Accounting Practice, UK GAAP)

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 Statement of Recommended Practice (SORP);
- make judgments 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 (as amended) 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.

GLASGOW SE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The duties of Glasgow SE Foodbank are carried out within South-East Glasgow and the surrounding areas promoting a Christian ethos, supporting values and principles which promote social inclusion and anti-discriminatory practices.

The objects as stated in the Deed are:

- (a) to relieve persons who are in conditions of need or hardship or who are aged or sick, and to relieve their distress in the Glasgow South East area as generally recognised by Social Work departments. These persons will generally be in a state of crisis, and will be referred to Glasgow SE Foodbank by various welfare organisations.
- (b) to promote and fulfil such other similar charitable purposes beneficial to the community in the Glasgow South East area as the Trustees may from time to time think fit.
- (c) (Through (a) and (b) above) to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule.

In our work to relieve the poverty of residents in South-East Glasgow, we aim to:

- advance environmental protection by minimising food waste including, where appropriate to divert food from waste disposal to those individuals in need.
- advance health through increased access to healthy eating options.

The trustees have paid due regard to guidance issued by The Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

A small team of exceptionally dedicated and enthusiastic staff and volunteers who are outstanding in their commitment runs the charity and all give generously of their time and expertise. This is what makes us able to achieve all that we do, and the trustees wish to take this opportunity to record our recognition and sincere thanks for everyone's contributions no matter what they are.

The charity is dependent on the support of volunteers who provided approximately 4,300 hours of unpaid service during the year.

Achievements and performance

2024 was a year of consecutive changes. Our manager [REDACTED] who had been the key figure and driving force behind the development and growth of the Foodbank and its networks, retired at the end of June 2024.

[REDACTED] was appointed as our new Executive Manager on 1st May 2024, allowing for a period of handover / shadowing with [REDACTED]

[REDACTED] has made a very successful transition into her new role bringing fresh ideas and being supported by [REDACTED] our Pathfinder Lead. This post is funded through Trussell, to help foodbanks transition to become both advice centres and food hubs, thereby reducing the risk of crisis situations developing and hence the need for food aid.

Trussell has continued to provide funding to enable us to sign Service Level Agreements (SLAs) for financial inclusion projects with: Castlemilk Law Centre (for a legal adviser 1 day per week); and both Castlemilk (1 day per week) and Bridgeton (2 days

GLASGOW SE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

per week) Citizen's Advice Bureau, to cover each of the 3 days we are open. Having these welfare rights advisors on site provides people with immediate access to advice and guidance to help people out of poverty. In addition we have been able to offer the service of a Community Link Worker to support those who use the foodbank with their mental and physical health and wellbeing through linking clients with appropriate services.

Volunteers have been upskilled to signpost people to access relevant financial advice and local support services. We continue giving fuel advice to families and processing fuel vouchers.

We are constantly working to improve our services, by taking on board the advice of those who have lived experience of using them. Two of our Trustees have such lived experience.

A major element of our work continues to be building networks in our local communities and with the agencies that can help us identify local needs and those who would benefit from our support. Govanhill is an area of extreme deprivation, characterised as a 'super-diverse' neighbourhood with long-standing and more recent international communities of in-migrants including a significant Roma community. It is estimated that 88 languages are spoken in the area – constituting another significant challenge for outreach and in our service provision.

We also continue to provide welfare support to our local primary schools, guided by requests from the school's teaching staff.

The past year has again been a busy one for Glasgow SE Foodbank, and we owe a great debt of thanks to our volunteers, our 60 partner referral agencies, the venue who hosts our distribution center and every person or business who has donated food or money in 2024/25.

From April 2024 - March 2025 there was a 28% decrease in the total number of individuals receiving food and toiletries compared to the previous year with a total of 6,279 (2024 – 8,708) people fed which is split between 3,816 (2024 – 5,184) adults and 2,463 (2024 – 3,524) children. A total of 532 (2024 – 532) people using our service in the period were homeless. The main reason for the significant reduction in food referrals is that the agency referring the biggest number of clients to the foodbank had an inappropriate approach to the referral process which was addressed with them.

Most people attending the foodbank receive a food parcel including 3 days' worth of food, with the exception of single people who receive a 6-day provision as the welfare system provides them with significantly less than others receive.

Donations of food during the year amounted to an incredible 37 tonnes (2024 – 45 tonnes) with 39 tonnes (2024 – 53 tonnes) of food distributed leaving us at the year-end with no surplus food. Less than 0.01% of donated food was out of date/ spoiled.

Financial review

At the year end the Charity held £205,089 (2024 - £ 270,795) in reserves, of which £61,113 is restricted for specific purposes only and £143,976 is unrestricted for use as the Trustees see fit. Free reserves not invested in tangible fixed assets totalled £133,809 (2024 - £225,342).

- **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

- **Reserves policy**

The trustees aim towards maintaining unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to 6 months of unrestricted expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

GLASGOW SE FOODBANK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

- **Type of Governing Document**

Glasgow SE Foodbank is a registered Charity, number SC043981, and is governed by its Trust Deed.

- **Methods of appointment or election of Trustees**

The minimum number of Trustees in the Board of Management is three and the maximum number of Trustees is nine. The power of appointing and removing Trustees rests with the Trustees.

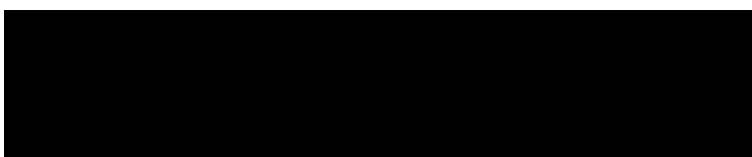
The Trustees regularly undertake a skills audit to identify gaps and inform the recruitment strategy.

The Chair of Trustees first meets informally with potential trustees, to discuss our Charity's purpose, answer their questions and provides them with a copy of:

- Vision, Mission and Values;
- Trust document;
- Nolan Principles of Public Life (which are our Code of Conduct);
- The Essential Trustee <https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3>;
- Role Profile;
- Declaration of Interest; and
- Application form

On receipt of their application and suitable references, candidates are invited to attend a Trustee meeting as an observer and to join the board thereafter. The appointment of the Trustee is made upon a resolution of the Trustees passed at a meeting where a majority of the Trustees are present.

Approved by order of the members of the board of Trustees on 3rd October 2025 and signed on their behalf by:



Chair of Trustees

Dated: 3rd October 2025

GLASGOW SE FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GLASGOW SE FOODBANK

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 18.

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. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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

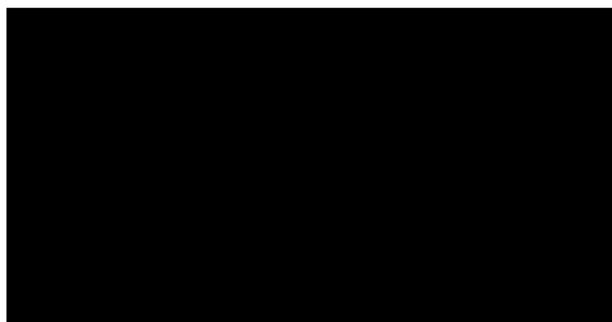
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect therequirements:
 - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (ii) to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Accounts Regulationshave not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Dated: 7th October 7, 2025

GLASGOW SE FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT *FOR THE YEAR ENDED 31 MARCH 2025*

		Unrestricted Funds	Restricted Funds	Total	Total
		2025 £	2025 £	2025 £	2024 £
<u>Income and endowments from:</u>	Notes				
Donations and legacies	3	108,601	163,366	271,967	232,193
Total income		108,601	163,366	271,967	232,193
<u>Expenditure on:</u>					
Charitable activities	4	203,542	134,131	337,673	252,092
Net income for the year/ Net movement in funds		(94,941)	29,235	(65,706)	(19,899)
Fund balances at 01 April 2024		238,917	31,878	270,795	290,694
Fund balances at 31 March 2025		143,976	61,113	205,089	270,795

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

The notes on pages 11 to 18 form part of these financial statements.

GLASGOW SE FOODBANK

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		10,167		13,575
Current assets					
Debtors/Prepayments	11	12,529		5,930	
Cash at bank and in hand		<u>263,321</u>		<u>251,290</u>	
		275,850		257,220	
Current liabilities	12	<u>(80,928)</u>		<u>-</u>	
Net current assets			<u>194,922</u>		<u>257,220</u>
Total assets less current liabilities			<u>205,089</u>		<u>270,795</u>
Income funds					
Restricted Funds	13		61,113		31,878
Unrestricted funds			<u>143,976</u>		<u>238,917</u>
			<u>205,089</u>		<u>270,795</u>

The financial statements were approved by the Trustees on _____

Trustee

The notes set out on pages 11 – 18 form part of these financial statements.

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Glasgow SE Foodbank is a Scottish charitable incorporated organisation (Charity number SC043981). The address of the registered office is given on page 1 of these financial statements.

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 £.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Glasgow SE Foodbank meets the definition of a public benefit entity under FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are prepared in sterling, which is the functional currency of the charity. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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 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

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

(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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.6 Property, plant and equipment

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost or valuation net of accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold buildings	50 years
Motor vehicles	5 years
Computer equipment	3 years

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Impairment of non-current 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).

1.9 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 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans that are subsequently measured at amortised cost using the effective interest method.

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

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. There were no outstanding contributions at year-end.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements

1.15 Grants payable to other organisations

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Trust. These are accrued once the recipient has been notified of the grant award.

1.16 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and any expenditure includes any VAT charged.

2 Critical accounting estimates and judgments

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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements:

Depreciation Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence. Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

GLASGOW SE FOODBANK

NOTES TOTHE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

Note 3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
Donations and gifts	92,068	23,000	115,068	125,668
Grants receivable for core activities	16,533	140,366	156,899	106,525
	<u>108,601</u>	<u>163,366</u>	<u>271,967</u>	<u>232,193</u>

4. Charitable activities

	2025 £	2024 £
Staff costs	129,985	101,109
Depreciation and impairment	3,408	4,247
Food and hygiene purchases	16,870	23,071
Food vouchers / cards	19,500	43,494
Printing, postage and stationery	1,360	2,162
Staff travel and subsistence	5,742	4,904
Staff Training	338	588
Motor expenses	2,626	4,176
Telephone and internet	953	539
Support Costs (see note 6)	91,502	21,132
Professional Fees	7,941	0
Repairs and maintenance	600	60
Insurance	402	345
Payroll costs	7,532	4,137
Computer costs	297	445
Rent, rates and water	39,521	20,834
Equipment	2,285	5,824
Waste Disposal	1,044	0
Clothing	1,326	0
General expenses	<u>1,101</u>	<u>40</u>
	334,333	237,107
Grant funding of activities (see note 5)	3,340	14,985
	<u>337,673</u>	<u>252,092</u>
Analysis by fund		
Unrestricted funds	203,542	81,631
Restricted funds	134,131	170,461
	<u>337,673</u>	<u>252,092</u>

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5. Grants payable

	2025	2024
	£	£
Grants to institutions:		
Cuthbertson Primary	300	6,841
St Brides Primary	2,540	6,644
Holy Cross Primary School	500	1,500
	<u>3,340</u>	<u>14,985</u>

All grants were made to other organisations for purposes of poverty relief.

6. Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Citizens Advice Bureau (CAB)	42,896	-	42,896	13,543
Legal	21,606	-	21,606	6,754
Energy Advice	27,000	-	27,000	-
	<u>91,502</u>	<u>0</u>	<u>91,502</u>	<u>21,132</u>

7. Trustees' Remuneration

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year in their capacity as Trustees.

8. Employees

Number of employees

The average monthly number of employees (FTE) during the year was:

	2025 Number	2024 Number
Staff	<u>4</u>	<u>4</u>

Employment Costs

	2025 £	2024 £
Wages and salaries	129,985	101,135
Other pension costs	<u>2,680</u>	<u>3,590</u>
	<u>132,665</u>	<u>104,725</u>

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

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. Tangible fixed assets

	Fitting fixtures and equipment	Motor Vehicles	Total
Cost	£	£	£
At 01 April 2024	1,312	16,592	17,904
Additions	-	-	-
Disposals	-	-	-
	<u>1,312</u>	<u>16,592</u>	<u>17,904</u>
Depreciation and impairment			
At 01 April 2024	1,011	3,318	4,329
Eliminated in respect of disposals	-	-	0
Depreciation charged in the year	<u>90</u>	<u>3,318</u>	<u>3,408</u>
At 31 March 2025	<u>1,101</u>	<u>6,636</u>	<u>7,737</u>
Carrying amount			
At 31 March 2025	<u>211</u>	<u>9,956</u>	<u>10,167</u>
At 31 March 2024	<u>301</u>	<u>13,274</u>	<u>13,575</u>

Expenditure under £1,000 is not capitalized.

11. Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade receivables	-	-
Other receivables	-	-
Prepayments and accrued income	12,529	5,930
	<u>12,529</u>	<u>5,930</u>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	-
Deferred income-Grant received for 25/26 in March 25	80,928	-
Other creditors	-	-
Accruals and deferred income	<u>-</u>	<u>-</u>
	<u>80,928</u>	<u>-</u>

GLASGOW SE FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming	Balance at	Incoming	Resources	Balance at
	resources	01 April	resources	expended	31 March
	£	2024	£	£	2025
		£			£
WoS	-	-	23,000	(22,400)	600
Neighbourly – RSA Match Funding (Neighbourly)	-	-	214	(214)	-
Neighbourly – RSA Match Funding (Neighbourly)	-	-	500	(500)	-
Neighbourly – Sainsburys	-	1,500		(1,500)	-
Neighbourly – Sainsburys ‘Good Food for All of Us’	-	-	500	(500)	-
Trussell Pathfinder Final – Foodbank Manager	-	5,643	5,643	(8,464)	2,822
Trussell Pathfinder Final – Pathfinder Manager		12,472	18,708	(18,708)	12,472
Trussell – Pathfinder 2 Interpreter Fund		8,017	-	(298)	7,719
Trussell – Pathfinder 2 Asylum Seeker and NRPF Development Project Funding	-	4,246	-	(4,246)	0
Trussell Financial Inclusion 3 Year 2	-	-	42,801	(42,801)	0
Trussell Financial Inclusion 3 Year 3	-	-	0	0	0
Trussell Pathfinder Final – Govanhill Housing Triage	-	-	20,300	(20,300)	0
Trussell - Financial Inclusion Expansion Funding Year 1	-	-	6,700	(6,700)	0
Trussell - Financial Inclusion Expansion Funding Year 2	-	-	0	0	0
Trussell - Fundraising Manager	-	-	45,000	(7,500)	37,500
TOTAL	-	31,878	163,366	134,131	61,113

No income funds of the charity have been set aside out of unrestricted funds by the trustees for specific purposes.

GLASGOW SE FOODBANK

NOTES TOTHE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible fixed assets	10,167	-	10,167	13,575	-	13,575
Current assets/(liabilities)	133,809	61,113	194,922	225,342	31,878	257,220
	<u>143,976</u>	<u>61,113</u>	<u>205,089</u>	<u>238,917</u>	<u>31,878</u>	<u>270,795</u>

15. Prior year adjustments

There are no prior-year adjustments in the accounts.

16. Related party transactions

No charity trustee, or person connected with a charity trustee, received remuneration during the year. No charity trustees received expenses during the year (2024-25).

- End -