

Scottish Charity Number: SC048112



West Lothian Foodbank (SCIO)
(Scottish Charitable Incorporated Organisation)
Annual Report and Financial Statements
for the year ended 31 March 2025

West Lothian Foodbank (SCIO)

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West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

The trustees present their annual report and financial statements of the charity 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 accounts and comply with 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.

Objectives and Activities

The Purpose of the charity as set out in the governing document:

The purpose of the charity is;

- the prevention or relief of poverty; and
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Summary of the main activities in relation to those purposes:

- Providing emergency food to people in crisis across West Lothian;
- Providing support and guidance to help people in crisis get help from external agencies;
- Generate income to pay for the running of the Foodbank;
- Provide people in crisis with clothing and sundries across West Lothian; and
- Encouraging Spiritual wellbeing as required.

Achievements and performance

It's been a difficult year which has brought significant change for West Lothian Foodbank.

The climate for charities and volunteer groups has become much harsher with fewer sources of funding available. As a result of the difficulties experienced we were forced to close our Armadale Resource Centre. We also restructured our warehouse and service delivery operation. It was a really stressful time for everyone affected, however, the difficult decisions taken mean we are now in a much more sustainable position. The trustees have put in place a finance team who are focused on maintaining our financial stability and ensuring that we can continue our work in the community. The trustees would like to thank all our very committed staff and volunteers who work so hard to support those in our community who need our help and support in these trying times.

Vision

Our vision is a West Lothian with no hunger or poverty.

Mission

Our mission is to alleviate poverty and distribute emergency food whilst working with partner organisations to ensure people get the help they need to address their underlying cause of crisis.

Values

At West Lothian Foodbank SCIO our values are:

- Compassion
- Dignity
- Community
- Social justice

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Achievements and performance (cont'd)

Strategic Goals

West Lothian Foodbank's strategic goals are:

Changing Communities

- Everyone in West Lothian in financial crisis can access food.
- People in poverty can access furniture, clothes, toys, baby products and other household goods from our shops.
- People accessing our food service or shops are able to readily access support to increase their incomes (benefits advisers, CAB).
- Our service users can access other services such as fuel vouchers, debt advice, money budgeting courses, employment, education and housing support through our partnerships.
- We are environmentally friendly through recycling/upcycling initiatives and growing our own food.
- All our physical locations are a welcoming space that offer positive community connections.
- We have regular income streams to fully fund all our operations.
- We want to make sure that people with lived experience of poverty are involved in shaping the work we do.

Changing Policies

- We push for changes in national and local government policy that protect households from destitution.
- We push for a benefits system that provides timely and sufficient financial support for all who need it.
- People with lived experience of poverty play an ongoing part in informing national and local policies to alleviate destitution.

Changing Minds

- There is increased public awareness of the problem of destitution in West Lothian and its structural causes.
- A growing number of people are mobilised to take action to help bring about long-term solutions to end the need for foodbanks.

Emergency Food Parcels and Year-End Summary

2024/25 was a challenging year, with many difficult decisions made. However, we have ended the year in a stronger and more resilient position, with our future plans aligned with the vision of *nobody going to bed hungry in West Lothian*.

It was encouraging to see another drop in the number of food parcels being distributed. We believe this reflects the additional support we provide through benefit checks in partnership with the Advice Shop and Citizens Advice Bureau. In a few of our distribution centres, we also offer drop-in sessions for both the Advice Shop and Citizens Advice, providing immediate guidance alongside food support.

Key statistics for the year include:

- **729 people** accessed the service for the first time.
- **57.35%** of users only came once.
- On average, people visited **1.87 times**.
- **31.44%** of parcels were delivered to households with children.

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025


Achievements and performance (cont'd)

Emergency Food Parcels and Year-End Summary (cont'd)

These figures highlight the positive impact of our support services and our continued commitment to ensuring that no one in West Lothian goes hungry.



The Advice Shop and Citizen’s Advice remain our two biggest referral partners for foodbank vouchers. However, we now have 40 additional referral partners.



We have continued our partnership with the Book Trust in order to provide a free book for every child whose family receives a food parcel.

Our volunteers are the lifeline of the work we do, and we cannot thank them enough for their dedication and support.



Warehouse and Maintenance

We carried out the painting of the warehouse floor.

Distribution Centres

Thank you to the churches and community partners that let us use their space on a regular basis.



West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Achievements and performance (cont'd)

Corporate groups

We have been well supported across our operations by our regular volunteers. This has been further strengthened by an increase in Corporate Group support.

| | | |
|---|---|---|
|  |  |  |
| 654 people | 90 corporate partner groups | 4,291 hours of volunteering |

Across the last financial year, we had groups donating their time to help in the warehouse. This support has been a tremendous help to our staff and volunteers, ultimately, to our clients. We are incredibly grateful for their time and commitment. Looking ahead, we plan to work even more closely with Corporate Groups to build on this success.

We brought in **93,247.32kg** of food and other items this year. The breakdown by source is as follows:

| Source | Source total in kg |
|--|--------------------|
| Donations from donors - Charities | 4,526.7 |
| Donations from donors - Churches | 11,384.9 |
| Donations from donors - Community groups | 2,568.4 |
| Donations from donors - Corporates | 22,290.35 |
| Donations from donors - Educations | 6,720.1 |
| Donations from donors - Individual(s) | 6,267.6 |
| Donations from donors - Other bulk food distributors | 275.4 |
| Donations from donors - Supermarkets | 34,697.09 |
| Purchased - Purchased | 1,747.6 |
| Stock Adjust | 2,769.18 |
| Total | 93,247.32 |

103,910.6kg of food and other items have been sent out to clients.

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Achievements and performance (cont'd)

Community Garden

This year, our community garden continued to grow - both literally and in spirit. Although we were without a gardener for most of the year, we focused on keeping things simple by growing a selection of easy-to-manage produce, including apples, potatoes, leeks, onions, and tomatoes.

The success of the garden has been made possible thanks to the hard work and dedication of a few committed volunteers and the HYPE Dig It group. Their outstanding effort over the past year has ensured that the garden remained productive and welcoming. Their teamwork and enthusiasm have truly kept the project thriving, and we are incredibly grateful for their continued support and contribution to our community.

Charity Shops

Whitburn Charity Shop

With a new lease on life and a newly formed team, the Whitburn Charity Shop has continued to thrive despite the many changes and challenges of the past year. The shop received a makeover at the start of 2025, creating a brighter and more welcoming space for both customers and volunteers. This refresh, combined with the energy and creativity of the new team, has helped attract a steady flow of both regular and new customers.

The newly developed team has brought forward a range of fresh ideas to engage the community and increase support. Initiatives such as “Open for You” events, new themed sales, and Christmas Eve boxes have been particularly well received, helping to boost community spirit and raise additional funds for local causes.

The shop continues to operate as a foodbank distribution centre, providing essential support to individuals and families in need. Despite these challenges, the Whitburn Charity Shop remains a vital community hub - offering support, compassion, and a welcoming space for everyone. The dedication of the staff and volunteers continues to drive the shop forward, ensuring it remains at the heart of the Whitburn community.

Armada Resource Centre

West Lothian Foodbank, in partnership with the Trussell Trust, has stayed true to its core mission - providing food and hope to the community. The Armada centre played a vital role, especially during the Covid crisis, offering more than food alone. Yet, with rising costs and limited resources, keeping it open became impossible. Closing it was not an easy decision, but one made to protect the Foodbank’s long-term future and ensure that no one goes hungry.

The Board would like to thank the staff, volunteers, and supporters for the compassion and hard work that made Armada’s impact possible. Though its closure marks a sad moment, it also shows the charity’s strength, resilience, and unwavering commitment to serving those who need help most.

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Achievements and performance (cont'd)

Thank You

We rely on the support of others so that we can continue helping our local community.

A special thank you to:

- **Our 124 Volunteers**
- **Every person & Organisation that donates food or money**
- **Grant funders**
- **Corporate groups**
- **Our local business partners**
- **Schools**
- **Our staff**
- **Our friends at Trussell Trust**

Your contributions make it possible for us to support those in need across West Lothian.

In partnership with The Advice Shop and Citizens Advice, we supported West Lothian families facing complex challenges, achieving a **financial gain of £453,073.17 for 478 households**. One example involved a family with premature twins, one with ongoing medical needs, where we successfully secured **child disability payments, Universal Credit, Best Start Foods, and the Scottish Child Payment**, alongside practical and emotional support such as clothing, blankets, and wellbeing activities for the children. This case alone has already generated **£23,228.82**, with more expected, highlighting how targeted advice and advocacy can transform lives and provide essential stability for families in need.

In the two weeks leading up to Christmas, we were able to provide **84 children with a bag of toys**, bringing joy and festive support to families in need across West Lothian.

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Affiliations and connections

The Trussell Trust supports communities and churches to open foodbanks across the UK. Our foodbank is part of The Trussell Trust's network of 1,400 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. (<https://www.trusselltrust.org/what-we-do/how-foodbanks-work/>).



Financial review

Principal sources of funding

The charity receives its funding by way of grants, donations and sales from the charity shop.

Results for the year

The financial statements for the year are set out in pages 14 to 33. Per the Statement of Financial Activities on page 14, the Charity reported net expenditure of £106,191 (2024: net income of £130,461). The Charity's Unrestricted General Fund had a deficit of £125,398 (2024: deficit of £52,155).

Reserves policy

It is the policy of the Trustees to maintain the general fund, i.e. unrestricted funds not committed or invested in fixed assets, at a level which equates to 3 months of expenditure, as it is felt that this is prudent. Unrestricted General Funds (page 15) at 31 March 2025 amounted to £107,632 (2024: £233,031) which represented about 1.5 months which is below the required level. The Trustees are satisfied they hold adequate reserves within the General and Designated reserves fund to cover 3 months of expenditure if required. Restricted Reserves amounted to £104,254 (2024: £235,383), including £6,409 (2024: £17,428) which relates to the net book value of fixed assets. Designated reserves amounted to £163,482 (2024: £13,146), including £3,482 (2024: £13,146) which relates to the net book value of fixed assets and £160,000 (2024: £nil) which relates to funds set aside for the costs associated with any potential wind up of the charity in the future. The charity's total reserves amounted to £375,368 (2024: £481,559).

Risk management

The Trustees have assessed the risks to the charity. As a result of the risk assessment, with a risk register in place, we conclude that risks are managed appropriately.

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Plans for future periods

In the coming year, we are pleased to have expanded our team with two part-time fundraisers, a volunteer coordinator, and a gardener. These additions will enhance our ability to collaborate effectively with corporate partners and funders, while also increasing productivity and yield within our garden.

We will continue to invest in the development of our staff and volunteers to ensure we provide the highest level of support to local people in our community. In addition, we will maintain our focus on recruiting new board members to strengthen our governance and leadership.

Together, these ambitions reflect a clear purpose: **to become a more resilient, empowered, and sustainable organisation — one that is ready to thrive and to serve our community for many years to come.**

Structure, Governance and Management

West Lothian Foodbank is registered with the Office of Scottish Charity Regulator as a SCIO (SC048112). West Lothian Foodbank is administered in accordance with the terms of its constitution.

Organisational structure and decision-making process

The trustees are the managerial arm of the charity. They meet regularly and make decisions for and on behalf of West Lothian Foodbank. Major decisions of a managerial and financial nature are minuted. [REDACTED] manages West Lothian Foodbank on a daily basis. [REDACTED] is not a Trustee of the Charity)

During the period under review, West Lothian Foodbank distributed donations from its warehouse in Bathgate to a distribution centre in seven locations and deliveries throughout West Lothian.

West Lothian Foodbank was started in 2012 by Whitburn Pentecostal Church. We opened the first distribution centre in Whitburn in November 2012 by converting what was the public toilets in Whitburn into a warehouse and office.

We now have 14 paid staff, over 124 volunteers, 7 Distribution centres, a warehouse, a resource centre and a charity shop which provides funds to pay for the premises and staff. We continue to work towards opening additional distribution centres. This growth allows us to reduce the need for deliveries and offer a more holistic and supportive experience for those who require our assistance.

We recognise that donors and supporters of West Lothian Foodbank may express opinions that are not a reflection of the Foodbank values and therefore we cannot take responsibility for such.

Appointment of Trustees

Appointment and removal is in accordance with the Constitution. The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting. At the conclusion of each AGM of the charity, all trustees shall retire from office. A charity trustee vacating office at the conclusion of an AGM shall be eligible for re-appointment.

Pay policy for key management personnel

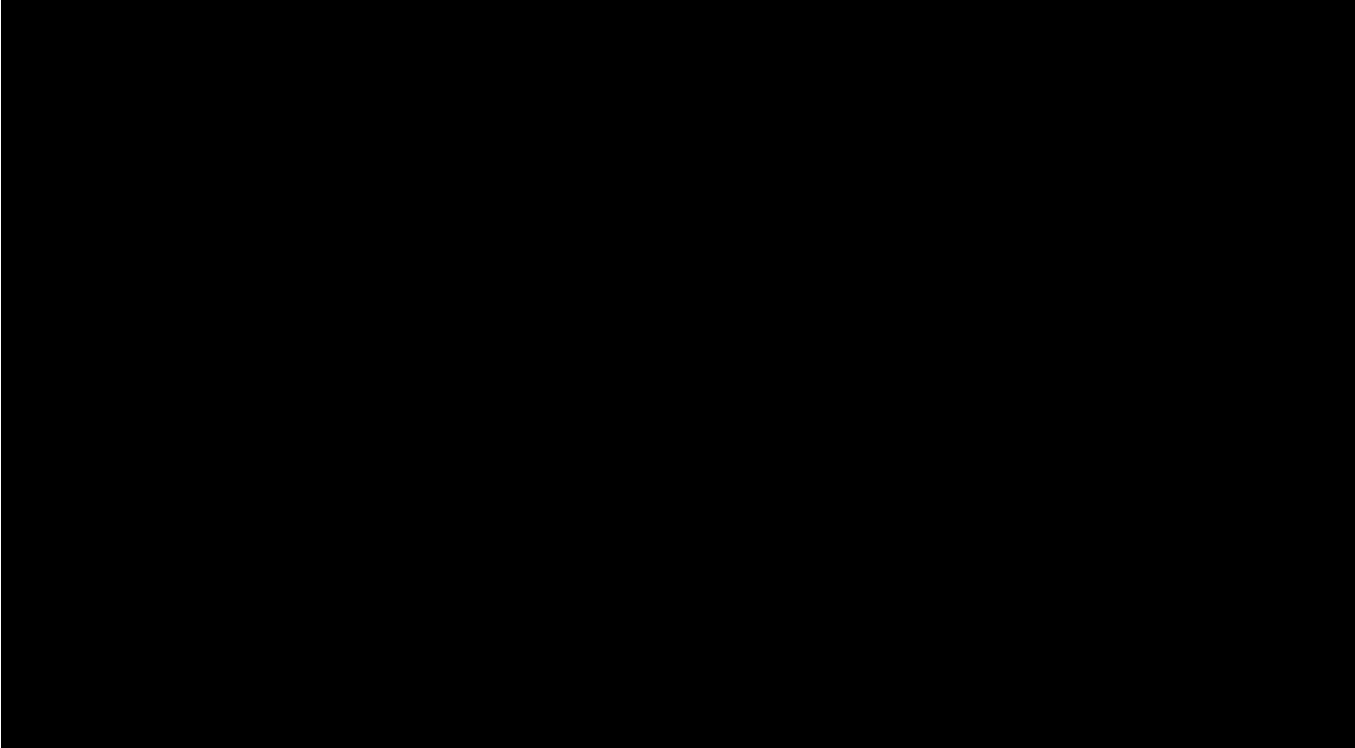
The trustees and the foodbank CEO and shop manager comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and receive no remuneration. The remuneration of senior staff is reviewed annually and normally increases in line with inflation.

All staff are paid at least the real living wage.

West Lothian Foodbank (SCIO)

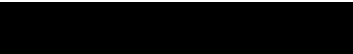
Report of the Trustees for the year ended 31 March 2025

Reference and Administrative Information



Charity Number: SC048112

Auditor:



Innes & Partners Limited
Chartered Certified Accountants and Statutory Auditors
9 Ardross Street
Inverness
IV3 5NN

Bankers:

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

Bank of Scotland
The Mound
Edinburgh
EH1 1YZ

Solicitors:

Sneddon Morrison
Solicitors & Estate Agents
16 East Main Street
Whitburn
EH47 0RB

West Lothian Foodbank (SCIO)

Report of the Trustees for the year ended 31 March 2025

Trustees' Responsibilities in relation to Financial Statements

The charity trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 4th December 2025 and signed on their behalf by:



Chair of Trustees

West Lothian Foodbank (SCIO)

Report of the Independent Auditor to the Trustees for the year ended 31 March 2025

Opinion

We have audited the financial statements of West Lothian Foodbank (SCIO) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available or small entities, in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report hereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

West Lothian Foodbank (SCIO)

Report of the Independent Auditor to the Trustees for the year ended 31 March 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities SORP FRS 102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and obtaining legal confirmations; and
- identified laws and regulations were communicated to all members of the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

West Lothian Foodbank (SCIO)

Report of the Independent Auditor to the Trustees for the year ended 31 March 2025

The extent to which the audit was considered capable of detecting irregularities including fraud (cont'd)

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls and in respect of fraud relating to income recognition, specifically at the cut-off point, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested a sample of journal entries to identify unusual transactions based on pre-defined risk criteria identified as part of our risk assessment;
- assessed through planned audit procedures, such as recalculation, whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale and validity of significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC, OSCR and the legal advisors of the charity.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Senior Statutory Auditor

for and behalf of Innes & Partners Limited, Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

9 Ardross Street

Inverness

IV3 5NN

Date: 4th December 2025

West Lothian Foodbank (SCIO)

Statement of Financial Activities for the year ended 31 March 2025

(incorporating Income and Expenditure Account)

| | Notes | Unrestricted fund | | | 2025 | 2024 |
|-------------------------------------|-------|-------------------|------------------|------------------|------------------|------------------|
| | | General fund | Designated funds | Restricted funds | Total | Total |
| | | £ | £ | £ | £ | £ |
| Income and endowments from : | | | | | | |
| Donations and legacies | 4 | 459,583 | - | 101,987 | 561,570 | 866,574 |
| Charitable activities | 5 | 175,165 | - | - | 175,165 | 203,054 |
| Investment income | 6 | 1,033 | - | - | 1,033 | 537 |
| Total income and endowments | | 635,781 | - | 101,987 | 737,768 | 1,070,165 |
| Expenditure on : | | | | | | |
| Charitable activities | 7 | 596,026 | 13,928 | 234,005 | 843,959 | 939,704 |
| Total expenditure | | 596,026 | 13,928 | 234,005 | 843,959 | 939,704 |
| Net (expenditure) / income | | 39,755 | (13,928) | (132,018) | (106,191) | 130,461 |
| Transfers between funds | 17/18 | (165,153) | 164,264 | 889 | - | - |
| Net movement in funds | | (125,398) | 150,336 | (131,129) | (106,191) | 130,461 |
| Reconciliation of funds : | | | | | | |
| Total funds brought forward | | 233,030 | 13,146 | 235,383 | 481,559 | 351,098 |
| Total funds carried forward | | 107,632 | 163,482 | 104,254 | 375,368 | 481,559 |
| | | (Note 17) | (Note 17) | (Note 18) | | |

All income resources are derived from continuing activities.

The notes on pages 17 to 33 form an integral part of these financial statements.

West Lothian Foodbank (SCIO)

Statement of Financial Position as at 31 March 2025

| | Notes | Unrestricted funds | | | 2025 | 2024 |
|---|-------|--------------------|-----------------------|-----------------------|------------|------------|
| | | General fund £ | Designated funds £ | Restricted funds £ | Total £ | Total £ |
| Fixed assets | | | | | | |
| Tangible fixed assets | 11 | - | 3,482 | 6,409 | 9,891 | 34,838 |
| Total fixed assets | | - | 3,482 | 6,409 | 9,891 | 34,838 |
| Current assets | | | | | | |
| Stock | 12 | 98,910 | - | - | 98,910 | 107,938 |
| Debtors : amounts falling due within one year | 13 | 24,181 | - | - | 24,181 | 34,546 |
| Cash at bank and on hand | | 12,094 | 160,000 | 105,416 | 277,510 | 358,686 |
| Total current assets | | 135,185 | 160,000 | 105,416 | 400,601 | 501,170 |
| Liabilities | | | | | | |
| Creditors : amounts falling due within one year | 14 | 27,553 | - | 7,571 | 35,124 | 54,449 |
| Net current assets | | 107,632 | 160,000 | 97,845 | 365,477 | 446,721 |
| Total assets less current liabilities | | 107,632 | 163,482 | 104,254 | 375,368 | 481,559 |
| Total net assets | | 107,632 | 163,482 | 104,254 | 375,368 | 481,559 |
| The Funds of the Charity | | | | | | |
| Unrestricted funds : | 17 | | | | | |
| General fund | | 107,632 | - | - | 107,632 | 233,030 |
| Designated funds | | - | 163,482 | - | 163,482 | 13,146 |
| Restricted funds | 18 | - | - | 104,254 | 104,254 | 235,383 |
| Total Charity funds | | 107,632 | 163,482 | 104,254 | 375,368 | 481,559 |

The financial statements on pages 14 to 33 were approved by the Trustees on 4th December 2025 and signed on their behalf by the undernoted:



Trustee/Chair of the Trustees

The notes on pages 17 to 33 form an integral part of these financial statements.

West Lothian Foodbank (SCIO)

Statement of Cash Flows for the year ended 31 March 2025

| | Note | 2025 Total £ | 2024 Total £ |
|---|------|--------------------|--------------------|
| Net movement in funds for the reporting period (as per the statement of financial activities) | | (106,191) | 130,461 |
| Adjustments for: | | | |
| Depreciation charges | | 22,404 | 23,571 |
| Impairment | | 2,543 | - |
| Decrease/(increase) in stock | | 9,028 | (7,554) |
| Decrease/(increase) in debtors | | 10,365 | 93,640 |
| (Decrease)/increase in creditors | | (19,325) | (15,660) |
| Bank interest received | | 1,033 | 537 |
| Net cash provided by operating activities | | (80,143) | 224,995 |
| Cash flows from financing activities : | | | |
| Bank interest | | (1,033) | (537) |
| Net cash used by financing activities | | (1,033) | (537) |
| Change in cash and cash equivalents in the year | | (81,176) | 224,458 |
| Cash and equivalents brought forward | | 358,686 | 134,228 |
| Cash and cash equivalents carried forward | | 277,510 | 358,686 |
| Cash and cash equivalents consist of : | | | |
| Cash at bank and in hand | | 277,510 | 358,686 |

The notes on pages 17 to 33 form an integral part of these financial statements.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting Policies

Basis of Preparation

West Lothian Foodbank is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland. The address of the registered office is given in the charity information on page 9 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees report on pages 1-10.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

The Trustees have reviewed and updated the charity's forecasts and cash flows considering the legacy issues of cost-of-living crisis and the potential impact on future income streams and activities. The charity has good relationships with funders and has no reason to believe that this will not continue in the current and future years.

After taking all these factors into account, the charity Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Funds Structure

For the purpose of the Statement of Financial Activities as shown on page 14, 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 for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- *Designated funds* represent unrestricted funds which have been earmarked 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* comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor or which have been raised by the charity for particular purposes. The cost 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.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting Policies (cont'd)

Income and debtors recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income receivable can be measured reliably. Debtors are valued at cost at the year end and adjusted for any amounts considered to be unrecoverable.

Government Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donated goods and services

Food donated is valued at an amount set by the Trussell Trust which was £2.77 per kg in 2025 and £2.37 per kg in 2024. Trustees believe this to be equivalent to fair value. Donated facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Charity Shop items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Expenditure and creditors recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated between the expense categories of the SoFA on a basis designed to reflect the use of the resource. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Creditors are initially recognised at cost at the year end and split between amounts due in less than one year and amounts due in more than one year.

Charitable Activities

The expenditure on charitable activities includes grants made, governance costs and support costs as shown in the notes.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation and accumulated impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life. The rates set by the board of trustees of West Lothian Foodbank SCIO are as follows:

| | |
|---------------------|-------------------|
| Warehouse equipment | 20% straight line |
| Motor vehicles | 20% straight line |
| Office equipment | 20% straight line |
| Garden equipment | 20% straight line |

Capitalisation policy: Assets costing more than £1,000 and having a useful life of more than one year.

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting Policies (cont'd)

Stock

Foodbank stocks of food are valued by weight, at the lower of cost and Net Realisable Value.

Charity Shop items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Pensions

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The cost of any unused holiday entitlement is recognised in the period in which the employees services are received.

Pension costs represent the amounts or costs payable to the scheme in respect of the accounting period.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Fixed Asset Investments

Investments are stated at market value at the Statement of Financial Position date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

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.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the charity would receive for the asset if it were to be sold at the Statement of Financial Position date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when the contractual rights to the cashflows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership.

Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

2. Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied in determining the depreciation rates which have been deemed to be appropriate for the class of asset and in determining the appropriate amounts for gifts in kind.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

3. Statement of Financial Activities for the year ended 31 March 2024

| | | Unrestricted fund | | Restricted funds | 2024 |
|-------------------------------------|-------|-------------------|------------------|------------------|-----------|
| | Notes | General fund | Designated funds | funds | Total |
| | | £ | £ | £ | £ |
| Income and endowments from : | | | | | |
| Donations and legacies | 4 | 496,451 | - | 370,123 | 866,574 |
| Charitable activities | 5 | 203,054 | - | - | 203,054 |
| Investment income | 5 | 537 | - | - | 537 |
| Total income and endowments | | 700,042 | - | 370,123 | 1,070,165 |
| Expenditure on : | | | | | |
| Charitable activities | 7 | 729,341 | 13,929 | 196,434 | 939,704 |
| Total expenditure | | 729,341 | 13,929 | 196,434 | 939,704 |
| Net (expenditure) / income | | (29,299) | (13,929) | 173,689 | 130,461 |
| Transfers between funds | 17/18 | (22,856) | 17,055 | 5,801 | - |
| Net movement in funds | | (52,155) | 3,126 | 179,490 | 130,461 |
| Reconciliation of funds : | | | | | |
| Total funds brought forward | | 285,185 | 10,020 | 55,893 | 351,098 |
| Total funds carried forward | | 233,030 | 13,146 | 235,383 | 481,559 |
| | | (Note 17) | (Note 17) | (Note 18) | |

4. Donations and legacies

| | Unrestricted funds | | | 2025 | 2024 |
|---|--------------------|------------------|------------------|---------|---------|
| | General fund | Designated funds | Restricted funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Donations - Organisations | 58,827 | - | - | 58,827 | 106,065 |
| Donations - Personal | 35,597 | - | - | 35,597 | 44,987 |
| Gift Aid reclaim | 17,276 | - | - | 17,276 | 8,796 |
| Gifts in kind food donations | 253,454 | - | - | 253,454 | 232,989 |
| Gifts in kind books and games donations | 1,158 | - | - | 1,158 | 4,000 |
| Gifts in kind van hire donated | 650 | - | - | 650 | - |
| Gifts in kind of warehouse rent | 54,996 | - | - | 54,996 | 54,996 |
| Grants | 37,625 | - | 101,987 | 139,612 | 414,741 |
| | 459,583 | - | 101,987 | 561,570 | 866,574 |

Donations and legacies comparatives

| | Unrestricted funds | | | 2024 |
|---------------------------------|--------------------|------------------|------------------|---------|
| | General fund | Designated funds | Restricted funds | Total |
| | £ | £ | £ | £ |
| Donations - Organisations | 106,065 | - | - | 106,065 |
| Donations - Personal | 44,987 | - | - | 44,987 |
| Gift Aid reclaim | 8,796 | - | - | 8,796 |
| Gifts in kind food donations | 232,989 | - | - | 232,989 |
| Gifts in kind book donations | 4,000 | - | - | 4,000 |
| Gifts in kind of warehouse rent | 54,996 | - | - | 54,996 |
| Grants | 44,618 | - | 370,123 | 414,741 |
| | 496,451 | - | 370,123 | 866,574 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

4. Donations and legacies (cont'd)

Included in grants is government grant income received from West Lothian Council totalling £nil from the Place Based Investment fund for the creation of the community garden (2024: £8,834).

Included in grants is grant income received from various trusts and organisations totalling £139,612 (2024: £405,907).

| 5. Charitable activities | Unrestricted funds | | | 2025 | 2024 |
|--------------------------|--------------------|------------------|------------------|---------|---------|
| | General fund | Designated funds | Restricted funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Shop Sales | 141,927 | - | - | 141,927 | 160,107 |
| Fundraising income | 33,238 | - | - | 33,238 | 42,947 |
| | 175,165 | - | - | 175,165 | 203,054 |

During the year, the charity discontinued it's charity hub in Armadale. This decision was made as part of a strategic review to focus on the foodbank's support services. This has resulted in a reduction in shops sales during the year.

| Charitable activities comparative | Unrestricted funds | | | 2024 |
|-----------------------------------|--------------------|------------------|------------------|---------|
| | General fund | Designated funds | Restricted funds | Total |
| | £ | £ | £ | £ |
| Shop Sales | 160,107 | - | - | 160,107 |
| Fundraising income | 42,947 | - | - | 42,947 |
| | 203,054 | - | - | 203,054 |

| 6. Investment income | Unrestricted Funds | | | 2025 | 2024 |
|----------------------|--------------------|------------------|------------------|-------|-------|
| | General Fund | Designated Funds | Restricted Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Bank interest | 1,033 | - | - | 1,033 | 537 |
| | 1,033 | - | - | 1,033 | 537 |

| Investment income comparatives | Unrestricted Funds | | | 2024 |
|--------------------------------|--------------------|------------------|------------------|-------|
| | General Fund | Designated Funds | Restricted Funds | Total |
| | £ | £ | £ | £ |
| Bank interest | 537 | - | - | 537 |
| | 537 | - | - | 537 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

| 7. Charitable activities | Staff costs | Other direct costs | 2025 Total | 2024 Total |
|------------------------------|----------------|--------------------|-----------------------|----------------|
| Activity | £ | £ | £ | £ |
| Staff costs | 345,519 | - (Note 8) | 345,519 | 394,679 |
| Support costs | - | 478,350 (Note 9) | 478,350 | 525,105 |
| Governance costs | - | 20,090 (Note 10) | 20,090 | 19,920 |
| | <u>345,519</u> | <u>498,440</u> | <u>843,959</u> | <u>939,704</u> |
| Of which: | | | | |
| Relating to General Fund | 158,454 | 437,572 | 596,026 | 729,341 |
| Relating to Designated Funds | - | 13,928 | 13,928 | 13,929 |
| Relating to Restricted funds | 187,065 | 46,940 | 234,005 | 196,434 |

| 8. Staff costs | 2025 Total | 2024 Total |
|--------------------------|-----------------------|----------------|
| | £ | £ |
| Salary costs | | |
| Gross wages and salaries | 317,083 | 362,062 |
| Social security costs | 21,481 | 24,844 |
| Pension costs | 6,955 | 7,773 |
| | <u>345,519</u> | <u>394,679</u> |

Split between activities as follows:

| | Shop | Foodbank | 2025 £ |
|--------------------------|-----------------------|-----------------------|-----------------------|
| Gross wages and salaries | 99,910 | 217,173 | 317,083 |
| Social security costs | 6,602 | 14,879 | 21,481 |
| Pension costs | 2,155 | 4,800 | 6,955 |
| | <u>108,667</u> | <u>236,852</u> | <u>345,519</u> |

Split between activities as follows:

| | Shop | Foodbank | 2024 £ |
|--------------------------|----------------|----------------|----------------|
| Gross wages and salaries | 108,916 | 253,146 | 362,062 |
| Social security costs | 7,287 | 17,557 | 24,844 |
| Pension costs | 2,331 | 5,442 | 7,773 |
| | <u>118,534</u> | <u>276,145</u> | <u>394,679</u> |

Total redundancy payments amounted to £2,225 (2024: £nil) and related to salaries payments.

The average number of employees during the year was 15 (2024: 16) and the average number of full time employees was 7 (2024: 9) and part time employees was 8 (2024: 7).

The Charity operates a defined contribution scheme. The total pension cost payable by the Charity relating to the defined contribution schemes was £6,955 (2024: £7,773). Amounts due to the pension provider at 31 March 2025 totalled £952 (2024: £1,543) and are included in other creditors.

Key management personnel are considered to be the Trustees and Senior Management listed in the report of the Trustees. Key management personnel received remuneration of £80,801 during the year (2024: £85,678) which includes pension contributions of £1,840 (2024: £1,935).

No employee received remuneration of more than £60,000 during the year (2024: none).

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

9. Support costs

| | Unrestricted funds | | | 2025 Total £ | 2024 Total £ |
|--|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| | General fund £ | Designated funds £ | Restricted funds £ | | |
| Advertising / promotional costs | 44 | - | - | 44 | 954 |
| Advice costs | - | - | 25,071 | 25,071 | 11,665 |
| Agency and subcontractor costs | 3,136 | - | 384 | 3,520 | 37,900 |
| Alarms and security | 543 | - | - | 543 | 1,257 |
| Bank fees | 717 | - | - | 717 | 789 |
| Depreciation of fixed assets | - | 13,928 | 8,476 | 22,404 | 23,571 |
| Electricity | 22,115 | - | 5,382 | 27,497 | 36,131 |
| Food and toiletries purchased | 1,457 | - | 2,021 | 3,478 | 23,474 |
| Health and safety costs | 1,047 | - | - | 1,047 | 2,126 |
| Impairment of fixed assets | - | - | 2,543 | 2,543 | - |
| Insurance | 5,134 | - | - | 5,134 | 7,695 |
| Legal and professional fees | 4,140 | - | - | 4,140 | 7,663 |
| Office / general administrative expenses | 1,908 | - | - | 1,908 | 2,617 |
| Printing, postage and stationery | 97 | - | - | 97 | 958 |
| Rent | 25,049 | - | - | 25,049 | 32,014 |
| Repairs and maintenance | 3,617 | - | 2,633 | 6,250 | 13,778 |
| Staff and volunteers' expenses | 132 | - | - | 132 | - |
| Subscriptions, licences and fees | 1,552 | - | 110 | 1,662 | 11,552 |
| Sundries | - | - | - | - | 326 |
| Telephone and internet | 3,186 | - | - | 3,186 | 2,097 |
| Training costs | 490 | - | - | 490 | 228 |
| Travel and conference costs | 110 | - | - | 110 | 269 |
| Value of warehouse rent for foodbank | 54,996 | - | - | 54,996 | 54,996 |
| Value of books and games distributed from foodbank | 1,158 | - | - | 1,158 | 4,000 |
| Value of van hire donated | 650 | - | - | 650 | - |
| Value of food distributed from foodbank | 252,630 | - | - | 252,630 | 218,584 |
| Value of spoiled food sent to landfill | 4,645 | - | - | 4,645 | 2,842 |
| Value of packaging sent to landfill | 5,207 | - | - | 5,207 | 4,009 |
| Van costs | 13,359 | - | - | 13,359 | 12,261 |
| Waste management | 4,088 | - | - | 4,088 | 4,050 |
| Water | 6,275 | - | 320 | 6,595 | 7,299 |
| | 417,482 | 13,928 | 46,940 | 478,350 | 525,105 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

9. Support costs comparatives

| | Unrestricted funds | | | 2024 Total £ |
|--|--------------------|---------------------|---------------------|--------------------|
| | General fund | Designated funds | Restricted funds | |
| | £ | £ | £ | |
| Advertising / promotional costs | 897 | - | 57 | 954 |
| Advice costs | - | - | 11,665 | 11,665 |
| Agency and subcontractor costs | 32,383 | - | 5,517 | 37,900 |
| Alarms and security | 1,257 | - | - | 1,257 |
| Bank fees | 789 | - | - | 789 |
| Depreciation of fixed assets | - | 13,929 | 9,642 | 23,571 |
| Electricity | 29,212 | - | 6,919 | 36,131 |
| Food and toiletries purchased | 2,386 | - | 21,088 | 23,474 |
| Health and safety costs | 2,126 | - | - | 2,126 |
| Insurance | 7,695 | - | - | 7,695 |
| Legal and professional fees | 7,663 | - | - | 7,663 |
| Office / general administrative expenses | 2,502 | - | 115 | 2,617 |
| Printing, postage and stationery | 958 | - | - | 958 |
| Rent | 32,014 | - | - | 32,014 |
| Repairs and maintenance | 2,379 | - | 11,399 | 13,778 |
| Subscriptions, licences and fees | 10,232 | - | 1,320 | 11,552 |
| Sundries | 326 | - | - | 326 |
| Telephone and internet | 2,097 | - | - | 2,097 |
| Training costs | 154 | - | 74 | 228 |
| Travel and conference costs | 141 | - | 128 | 269 |
| Value of warehouse rent for foodbank | 54,996 | - | - | 54,996 |
| Value of books distributed from foodbank | 4,000 | - | - | 4,000 |
| Value of food distributed from foodbank | 218,584 | - | - | 218,584 |
| Value of spoiled food sent to landfill | 2,842 | - | - | 2,842 |
| Value of packaging sent to landfill | 4,009 | - | - | 4,009 |
| Van costs | 4,629 | - | 7,632 | 12,261 |
| Waste management | 4,050 | - | - | 4,050 |
| Water | 6,142 | - | 1,157 | 7,299 |
| | 434,463 | 13,929 | 76,713 | 525,105 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

9a. Support costs: Charity shop

Included within support costs are costs relating to the charity shop:

| | Unrestricted Funds | | | 2025 | 2024 |
|--|--------------------|------------------|------------------|--------|--------|
| | General Funds | Designated Funds | Restricted Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Rent | 25,049 | - | - | 25,049 | 32,014 |
| Office / general administrative expenses | 140 | - | - | 140 | 351 |
| Electricity | 11,123 | - | - | 11,123 | 16,655 |
| Water | 3,109 | - | - | 3,109 | 3,864 |
| Telephone | 438 | - | - | 438 | 145 |
| Insurance | 676 | - | - | 676 | 2,903 |
| Health and safety | 658 | - | - | 658 | 390 |
| Bank fees | 587 | - | - | 587 | 379 |
| Advertising and promotional costs | 32 | - | - | 32 | 595 |
| Affiliation costs | - | - | 25,071 | 25,071 | 11,665 |
| Legal and professional | 3,289 | - | - | 3,289 | 7,180 |
| Waste management | 2,158 | - | - | 2,158 | 1,744 |
| Alarms and security costs | 543 | - | - | 543 | - |
| Food and toiletries purchased | 181 | - | - | 181 | - |
| Repairs and maintenance | 998 | - | - | 998 | 2,180 |
| | 48,981 | - | 25,071 | 74,052 | 80,065 |

Support costs: Charity shop comparatives

| | Unrestricted Funds | | | 2024 |
|--|--------------------|------------------|------------------|--------|
| | General Funds | Designated Funds | Restricted Funds | Total |
| | £ | £ | £ | £ |
| Rent | 32,014 | - | - | 32,014 |
| Office / general administrative expenses | 351 | - | - | 351 |
| Electricity | 16,655 | - | - | 16,655 |
| Water | 3,864 | - | - | 3,864 |
| Telephone | 145 | - | - | 145 |
| Insurance | 2,903 | - | - | 2,903 |
| Health and safety | 390 | - | - | 390 |
| Bank fees | 379 | - | - | 379 |
| Advertising and promotional costs | 595 | - | - | 595 |
| Affiliation costs | - | - | 11,665 | 11,665 |
| Legal and professional | 7,180 | - | - | 7,180 |
| Waste management | 1,744 | - | - | 1,744 |
| Repairs and maintenance | 2,180 | - | - | 2,180 |
| | 68,400 | - | 11,665 | 80,065 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

10. Governance costs

Unrestricted funds

| | General fund £ | Designated funds £ | Restricted funds £ | 2025 Total £ | 2024 Total £ |
|------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Auditors' fee | 14,400 | - | - | 14,400 | 14,400 |
| Accountancy fees | 3,600 | - | - | 3,600 | 3,600 |
| Payroll fees | 2,090 | - | - | 2,090 | 1,920 |
| | 20,090 | - | - | 20,090 | 19,920 |

Unrestricted funds

| | General fund £ | Designated funds £ | Restricted funds £ | 2024 Total £ |
|------------------|----------------------|--------------------------|--------------------------|--------------------|
| Auditors' fee | 14,400 | - | - | 14,400 |
| Accountancy fees | 3,600 | - | - | 3,600 |
| Payroll fees | 1,920 | - | - | 1,920 |
| | 19,920 | - | - | 19,920 |

11. Tangible fixed assets

| | Warehouse equipment £ | Motor Vehicles £ | Office equipment £ | Garden equipment £ | Total £ |
|------------------------------------|-----------------------------|------------------------|--------------------------|--------------------------|------------|
| <i>Cost/Valuation</i> | | | | | |
| At 1 April 2024 | 27,794 | 69,643 | 3,555 | 17,328 | 118,320 |
| At 31 March 2025 | 27,794 | 69,643 | 3,555 | 17,328 | 118,320 |
| <i>Depreciation and impairment</i> | | | | | |
| At 1 April 2024 | 21,151 | 52,233 | 2,939 | 7,159 | 83,482 |
| Charge for period | 5,559 | 13,929 | 322 | 2,594 | 22,404 |
| Impairment | - | - | - | 2,543 | 2,543 |
| At 31 March 2025 | 26,710 | 66,162 | 3,261 | 12,296 | 108,429 |
| <i>Net Book Value</i> | | | | | |
| At 31 March 2025 | 1,084 | 3,481 | 294 | 5,032 | 9,891 |
| At 31 March 2024 | 6,643 | 17,410 | 616 | 10,169 | 34,838 |

| | Warehouse equipment £ | Motor Vehicles £ | Office equipment £ | Garden equipment £ | Total £ |
|------------------------------------|-----------------------------|------------------------|--------------------------|--------------------------|------------|
| <i>Cost/Valuation</i> | | | | | |
| At 1 April 2023 | 27,794 | 69,643 | 3,555 | 17,328 | 118,320 |
| At 31 March 2024 | 27,794 | 69,643 | 3,555 | 17,328 | 118,320 |
| <i>Depreciation and impairment</i> | | | | | |
| At 1 April 2023 | 15,591 | 38,304 | 2,323 | 3,693 | 59,911 |
| Charge for period | 5,560 | 13,929 | 616 | 3,466 | 23,571 |
| At 31 March 2024 | 21,151 | 52,233 | 2,939 | 7,159 | 83,482 |
| <i>Net Book Value</i> | | | | | |
| At 31 March 2024 | 6,643 | 17,410 | 616 | 10,169 | 34,838 |
| At 31 March 2023 | 12,203 | 31,339 | 1,232 | 13,635 | 58,409 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

12. Stock

| | Unrestricted funds | | | 2025 | 2024 |
|---------------------|--------------------|------------------|------------------|---------------|----------------|
| | General fund | Designated funds | Restricted funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Food and toiletries | 98,910 | - | - | 98,910 | 107,938 |
| | 98,910 | - | - | 98,910 | 107,938 |

Stock comparatives

| | Unrestricted funds | | | 2024 |
|---------------------|--------------------|------------------|------------------|----------------|
| | General fund | Designated funds | Restricted funds | Total |
| | £ | £ | £ | £ |
| Food and toiletries | 107,938 | - | - | 107,938 |
| | 107,938 | - | - | 107,938 |

13. Debtors: amounts falling due within one year

| | Unrestricted funds | | | 2025 | 2024 |
|-------------------------------|--------------------|------------------|------------------|---------------|---------------|
| | General fund | Designated funds | Restricted funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Other debtors and prepayments | 24,181 | - | - | 24,181 | 34,546 |
| | 24,181 | - | - | 24,181 | 34,546 |

Debtors: amounts falling due within one year comparatives

| | Unrestricted funds | | | 2024 |
|-------------------------------|--------------------|------------------|------------------|---------------|
| | General fund | Designated funds | Restricted funds | Total |
| | £ | £ | £ | £ |
| Other debtors and prepayments | 17,046 | - | 17,500 | 34,546 |
| | 17,046 | - | 17,500 | 34,546 |

14. Creditors: amounts falling due within one year

| | Unrestricted funds | | | 2025 | 2024 |
|------------------------------|--------------------|------------------|------------------|---------------|---------------|
| | General fund | Designated funds | Restricted funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Finance lease - vans | - | - | - | - | 4,265 |
| Accruals | 22,959 | - | 7,571 | 30,530 | 41,376 |
| Other creditors | 952 | - | - | 952 | 1,543 |
| Taxation and social security | 3,642 | - | - | 3,642 | 7,265 |
| | 27,553 | - | 7,571 | 35,124 | 54,449 |

Creditors: amounts falling due within one year comparatives

| | Unrestricted funds | | | 2024 |
|------------------------------|--------------------|------------------|------------------|---------------|
| | General fund | Designated funds | Restricted funds | Total |
| | £ | £ | £ | £ |
| Finance lease - vans | - | 4,265 | - | 4,265 |
| Accruals | 41,376 | - | - | 41,376 |
| Other creditors | 1,543 | - | - | 1,543 |
| Taxation and social security | 7,265 | - | - | 7,265 |
| | 50,184 | 4,265 | - | 54,449 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

15. Contribution of volunteers

In common with all charities the organisation benefitted from the contribution made by volunteers who give their time and talents willingly for the benefit of the Charity. The areas of which the organisation rely on the contribution of volunteers are many and varied and much of the activities would be unable to continue were it not for the commitment shown.

16. Analysis of net assets among funds

| | General fund | Designated funds | Restricted funds | 2025 Total | 2024 Total |
|---------------------------------------|----------------|------------------|------------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Fixed Assets | - | 3,482 | 6,409 | 9,891 | 34,838 |
| Current Assets | 135,185 | 160,000 | 105,416 | 400,601 | 501,170 |
| Current Liabilities | (27,553) | - | (7,571) | (35,124) | (54,449) |
| Net Assets as at 31 March 2025 | 107,632 | 163,482 | 104,254 | 375,368 | 481,559 |

| | General fund | Designated funds | Restricted funds | 2024 Total |
|---------------------------------------|----------------|------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Fixed Assets | - | 17,410 | 17,428 | 34,838 |
| Current Assets | 283,215 | - | 217,955 | 501,170 |
| Current Liabilities | (50,184) | (4,265) | - | (54,449) |
| Net Assets as at 31 March 2024 | 233,031 | 13,145 | 235,383 | 481,559 |

17. Unrestricted funds

| | Balance at 01.04.2024 | Incoming resources | Resources expended | Transfers | Balance at 31.03.2025 |
|---------------------------------|-----------------------|--------------------|--------------------|--------------|-----------------------|
| | £ | £ | £ | £ | £ |
| General fund | 233,030 | 635,781 | (596,026) | (165,153) | 107,632 |
| Designated funds: | | | | | |
| Designated fixed assets fund | 13,146 | - | (13,928) | 4,264 | 3,482 |
| Designated reserves fund | - | - | - | 160,000 | 160,000 |
| Total designated funds | 13,146 | - | (13,928) | 164,264 | 163,482 |
| Total unrestricted funds | 246,176 | 635,781 | (609,954) | (889) | 271,114 |

| | Balance at 01.04.2023 | Incoming resources | Resources expended | Transfers | Balance at 31.03.2024 |
|---------------------------------|-----------------------|--------------------|--------------------|----------------|-----------------------|
| | £ | £ | £ | £ | £ |
| General fund | 285,185 | 700,042 | (729,341) | (22,856) | 233,030 |
| Designated funds: | | | | | |
| Designated fixed assets fund | 10,020 | - | (13,929) | 17,055 | 13,146 |
| Total designated funds | 10,020 | - | (13,929) | 17,055 | 13,146 |
| Total unrestricted funds | 295,205 | 700,042 | (743,270) | (5,801) | 246,176 |

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 designated or restricted.

The *Designated assets fund* represents the net book value of the fixed assets held by the charity.

The *Designated reserve fund* represents funds set aside by the Trustees to provide for the costs associated with any potential wind up of the charity in the future.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

| 18. Restricted funds | Balance at 01.04.2024 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31.03.2025 £ |
|--|--|-------------------------------------|-------------------------------------|------------------------|--|
| CAP fund | - | - | (110) | 110 | - |
| Fundraiser fund | - | 45,000 | - | - | 45,000 |
| Volant Trust Grant fund | - | 14,194 | (7,571) | - | 6,623 |
| Community Garden Grant fund | - | - | (458) | 458 | - |
| Trussell Trust Pathfinders Grant fund | 84,254 | 25,293 | (88,298) | - | 21,249 |
| Restricted fixed assets fund | 17,428 | - | (11,019) | - | 6,409 |
| Food Network Grant fund | 10,915 | - | (2,021) | (1,421) | 7,473 |
| Trussell Trust FI Grant fund | 17,500 | 17,500 | (17,500) | - | 17,500 |
| Trussell Trust Sustainability Grant fund | 105,286 | - | (107,028) | 1,742 | - |
| Total Restricted Funds | 235,383 | 101,987 | (234,005) | 889 | 104,254 |

| | Balance at 01.04.2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31.03.2024 £ |
|--|--|-------------------------------------|-------------------------------------|------------------------|--|
| CAP fund | - | - | (1,333) | 1,333 | - |
| Volant Trust Grant fund | - | 14,597 | (18,387) | 3,790 | - |
| Community Garden Grant fund | - | 8,834 | (9,512) | 678 | - |
| Trussell Trust Strategic Facilities Grant fund | - | 5,000 | (5,000) | - | - |
| Trussell Trust Pathfinders Grant fund | 28,823 | 130,262 | (74,831) | - | 84,254 |
| Restricted fixed assets fund | 27,070 | - | (9,642) | - | 17,428 |
| Food Network Grant fund | - | 34,308 | (23,393) | - | 10,915 |
| Trussell Trust FI Grant fund | - | 17,500 | - | - | 17,500 |
| Trussell Trust Sustainability Grant fund | - | 159,622 | (54,336) | - | 105,286 |
| Total Restricted Funds | 55,893 | 370,123 | (196,434) | 5,801 | 235,383 |

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

18. Restricted funds (cont'd)

Explanation of funds

The *CAP fund* represents income including grants to cover the costs of providing a CAP debt project.

The *Volant Trust Grant fund* represents a series of grants to support the running costs of the Armadale Resource Centre project including contribution towards salaries and affiliation costs of the CAP advice service.

The *Community Garden Grant fund* was a Place Based Investment grant from West Lothian Council to 100% fund the building and full set up of a large garden to grow up to 10T of food per year. A grant was also received from the Royal Horticultural Society for the garden. The food will be given away for free as part of our food insecurity relief strategies.

The *Trussell Trust Strategic Facilities Grant fund* represents a grant received for the repair and maintenance of our warehouse and offices including the upgrade of the toilets.

The *Trussell Trust Pathfinders Grant fund* is granted by Trussell Trust, as part of their focus to end the need for foodbanks. Our pathfinder program in West Lothian is specifically focused on helping to relieve poverty through the building of relationships with people at risk of suffering long term poverty, signposting them to services, supporting them access those services and helping them make their household income go further. We have employed link workers and sub-contracted financial advisers through this key work.

The *Restricted assets fund* represents the net book value of the fixed assets held by the charity.

The *Food Network Grant fund* represents funding from the West Lothian Food Network to address food insecurity faced in the local communities.

The *Trussell Trust FI Grant fund* represent grant income to continue the work and affiliation with the Citizens Advice Bureau.

The *Trussell Trust Sustainability Grant fund* represents a grant awarded to cover the costs of the foodbank as a whole. The grant will cover the core running costs of the foodbank headquarters as well as the purchase of more produce, increased staffing costs and transportation costs. This will allow the foodbank to continue to service the wider community in a funding shortfall.

The *Fundraiser fund* represents grant income to support the employment of a fundraising officer and engagement with an experienced consultant to support grant applications for an 18 month period.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

19. Related party transactions and Trustees’ expenses and remuneration

The Trustees received no remuneration or reimbursement of expenditure during the year (2024: nil) in their capacity as Trustees.

Remuneration paid to family members of Key Management Personnel amounted to £47,294 during the year (2024: £43,130). There were no other related party transactions that require disclosure during the year (2024: none).

No donations were made by Trustees during the year to 31 March 2025 (2024: nil).

20. Operating lease commitments

| | 2025 Total £ | 2024 Total £ |
|--------------------|--------------------|--------------------|
| Land and buildings | | |
| Less than one year | 667 | 667 |
| | <u>667</u> | <u>667</u> |

This lease relates to the charity shop premises at 6 West Main Street, Whitburn.

| | | |
|--------------------|----------|--------------|
| Land and buildings | | |
| Less than one year | - | 2,000 |
| | <u>-</u> | <u>2,000</u> |

This lease relates to the charity hub premises at 59A South Street, Armadale.

21. Finance lease commitments

| | 2025 Total £ | 2024 Total £ |
|--------------------|--------------------|--------------------|
| Vehicles | | |
| Less than one year | - | 4,265 |
| | <u>-</u> | <u>4,265</u> |

This lease related to 3 foodbank vans which are on finance lease.

The finance lease relating to the 3 vans ended in June 2024 and a secondary lease started which requires an annual payment of £1,494 until the time when the vehicles are sold or given back to the lease company.

West Lothian Foodbank (SCIO)

Notes to the Financial Statements for the year ended 31 March 2025

22. Fund transfers

| | | General fund | Designated funds | Restricted funds | Total Funds |
|--|---|------------------|---------------------|---------------------|----------------|
| | | £ | £ | £ | £ |
| From General to Designated Assets | 1 | (2,843) | 2,843 | - | - |
| From Restricted Food Network Grant to Designated Assets | 2 | - | 1,421 | (1,421) | - |
| From General to Restricted CAP | 3 | (110) | - | 110 | - |
| From General to Restricted Community Garden Grant | 4 | (458) | - | 458 | - |
| From General to Restricted Trussell Trust Sustainability | 5 | (1,742) | - | 1,742 | - |
| From General to Designated reserves | 6 | (160,000) | 160,000 | - | - |
| | | (165,153) | 164,264 | 889 | - |

Transfer reference 1 - this transfer relates to the payment of the finance lease on the vans.

Transfer reference 2 - this transfer relates to the payment of the finance lease on the vans.

Transfer reference 3 - this transfer relates to clearing overspend on the CAP fund.

Transfer reference 4 - this transfer relates to clearing overspend on the Community Garden Grant fund.

Transfer reference 5 - this transfer relates to clearing overspend on the Trussell Trust Sustainability fund.

Transfer reference 6 - this transfer relates to funds being set aside for any costs associated with the wind up of the charity.

23. FRC Ethical Standard - Provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements and prepare and submit returns to the tax authorities.

24. Contingent Liability

The acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £330,000 (2024 £330,000). Following the decision to close the Armadale Resource Centre in December 2024 and retract the offer to purchase the property from Little Owls Nursery (Scotland) Ltd a penalty clause was triggered within the contract which required West Lothian Foodbank to cover any shortfall from the agreed purchase price of £330,000 plus interest and the final sale price following the property returning to the market.

West Lothian Foodbank (SCIO)

Foodbank Income and Expenditure Account for the year ended 31 March 2025

| | 2025 Total £ | 2024 Total £ |
|--------------------------------------|--------------------|--------------------|
| Income from: | | |
| Donations and Gift Aid | 111,460 | 158,398 |
| Gifts in kind - warehouse | 54,996 | 54,996 |
| Gifts in kind - food donations | 253,454 | 232,989 |
| Gifts in kind - book donations | 1,158 | 4,000 |
| Grants | 119,487 | 398,644 |
| Fundraising | 33,238 | 42,947 |
| Other income | 920 | 387 |
| Total | 574,713 | 892,361 |
| Expenditure from: | | |
| Staff costs (<i>note 8</i>) | 236,852 | 276,145 |
| Agency and self employed staff costs | 3,520 | 37,900 |
| Property running costs | 83,841 | 88,214 |
| Repairs and maintenance | 5,252 | 11,598 |
| General administrative expenses | 3,881 | 16,140 |
| Legal and professional fees | 851 | 483 |
| Training costs | 490 | 228 |
| Van costs | 13,359 | 12,261 |
| Health and safety costs | 389 | 1,736 |
| Provisions distributed | 267,768 | 252,909 |
| Depreciation | 22,404 | 23,571 |
| Impairment of fixed assets | 2,543 | - |
| Governance costs | 20,090 | 19,920 |
| Total | 661,240 | 741,105 |
| Net (expenditure) / income | (86,527) | 151,256 |

West Lothian Foodbank (SCIO)

Charity Shop & Hub Income and Expenditure Account for the year ended 31 March 2025

| | 2025 Total £ | 2024 Total £ |
|---------------------------------|--------------------|--------------------|
| Income from: | | |
| Gifts and donations | 240 | 1,450 |
| Grant income | 20,125 | 16,097 |
| Trading income | 142,577 | 160,107 |
| Other income | 113 | 150 |
| Total | 163,055 | 177,804 |
| Expenditure from: | | |
| Staff costs (note 8) | 108,667 | 118,534 |
| Rent | 25,049 | 32,014 |
| Heat and light | 11,123 | 16,655 |
| Affiliation costs | 25,071 | 11,665 |
| Rates and Insurance | 3,785 | 8,511 |
| General administrative expenses | 140 | 351 |
| Legal and professional fees | 3,289 | 7,180 |
| Other expenditure | 4,597 | 1,509 |
| Repairs | 998 | 2,108 |
| Total | 182,719 | 198,527 |
| Net (expenditure) | (19,664) | (20,723) |