

South Ayrshire Foodbank
Annual Report and Unaudited Financial Statements
for the financial year ended 31 October 2024

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

Charity Number: SC044413

South Ayrshire Foodbank
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors



Charity Number in Scotland

SC044413

Registered Office and Principal Address

New Life Centre
62 Monkton Road
Prestwick
KA9 2PA

Independent Examiner

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

South Ayrshire Foodbank DIRECTORS' ANNUAL REPORT

for the financial year ended 31 October 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 October 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the directors of South Ayrshire Foodbank present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 October 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

Foodbank

Mission, Objectives and Strategy

Mission Statement

Objectives and aims

The organisation's purposes are:

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

Objectives

Public benefit

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

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

The service is distributed through;

New Life Church Prestwick
Southside Church Office Ayr
Lochside Parish Church, Ayr
Milestone Church Girvan
the Carrick Centre, Maybole
Troon Old Parish Church
Castlehill Parish Church, Ayr,
Dundonald Parish Church,
Annbank Parish Church
and Tarbolton Parish Church.

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

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

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

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

As a network, we want to see more people helped out of crisis and fewer people needing foodbanks in the future.

South Ayrshire Foodbank

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 October 2024

That's why The Trussell Trust and local foodbanks are working together to develop new ways to help people out of crisis through programmes like More Than Food.

Structure, Governance and Management

Structure

Organisational structure

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

Induction and training of new trustees

Training and relevant information on South Carrick Community leisure is given to new trustees in addition to an OSCR Trustee information pack.

Governance

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

South Ayrshire Foodbank was formed in 2013. This SCIO (Scottish Charitable Incorporated Organisation) was incorporated on 03 December 2015 as a result of a change to SCIO application by South Ayrshire Food Bank SC044413, which was an unincorporated association registered as a charity from 13 November 2013.

A SCIO provides limited liability and separate legal identity to organisations that want to become charities, but do not want or need the complex legal structure of company law. SCIO's are regulated by OSCR and do not need to register with Companies House. South Carrick Community Leisure is governed by its Constitution.

As the charity has developed they have continued to create and improve all their processes, policies and governance.

Recruitment and appointment of new trustees

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

Review of Activities, Achievements and Performance

Significant activities

Our foodbank is a project founded by local churches and community groups, working together towards stopping hunger in our local area.

8,115 three-day emergency food supplies given to people in crisis last year.

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

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

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

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

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

South Ayrshire Foodbank DIRECTORS' ANNUAL REPORT

for the financial year ended 31 October 2024

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

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

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £186,520 (2023 - £211,853) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have decreased by £(25,333).

Reserves Position and Policy

Reserves policy

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

Directors

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



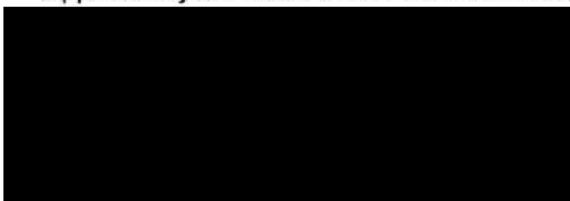
In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

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

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 13 June 2025 and signed on its behalf by:



South Ayrshire Foodbank

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 October 2024

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by the Board of Directors on 13 June 2025 and signed on its behalf by:



South Ayrshire Foodbank

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

We have examined the financial statements of the charity for the financial year ended 31 October 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

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

It is our responsibility to:

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

Basis of independent examiner's report

Our examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

PARRIS & MCNALLY LTD

6 Crofthead Road,
Prestwick
KA9 1HW
GB

Date: 13 June 2025

South Ayrshire Foodbank

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 October 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	2,032	-	2,032	89,967	1	89,968
Charitable activities							
- Grants from governments and other co-funders	3.2	-	62,718	62,718	-	21,100	21,100
Total income		2,032	62,718	64,750	89,967	21,101	111,068
Expenditure							
Charitable activities	4.1	-	90,083	90,083	-	34,988	34,988
Other trading activities	4.2	-	-	-	91,693	-	91,693
Total Expenditure		-	90,083	90,083	91,693	34,988	126,681
Net income/(expenditure)		2,032	(27,365)	(25,333)	(1,726)	(13,887)	(15,613)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		2,032	(27,365)	(25,333)	(1,726)	(13,887)	(15,613)
Reconciliation of funds:							
Total funds beginning of the year	7	166,417	45,436	211,853	168,143	59,323	227,466
Total funds at the end of the year		168,449	18,071	186,520	166,417	45,436	211,853

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

South Ayrshire Foodbank

Company Number:

BALANCE SHEET

as at 31 October 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	5	<u>9,405</u>	<u>9,405</u>
Current Assets			
Cash at bank and in hand		<u>177,115</u>	<u>202,448</u>
Net Current Assets		<u>177,115</u>	<u>202,448</u>
Total Assets less Current Liabilities		<u>186,520</u>	<u>211,853</u>
Funds			
Restricted trust funds		<u>18,071</u>	<u>45,436</u>
General fund (unrestricted)		<u>168,449</u>	<u>166,417</u>
Total funds	7	<u>186,520</u>	<u>211,853</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

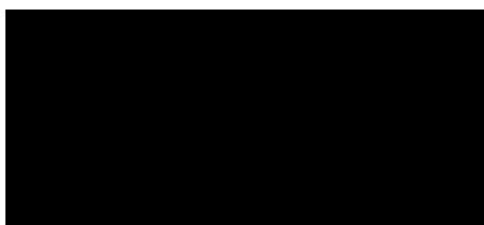
For the financial year ended 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 13 June 2025 and signed on its behalf by



South Ayrshire Foodbank

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 October 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

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

Income from charitable activities

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

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

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

South Ayrshire Foodbank

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024
income.

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

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

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

Expenditure

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

Tangible fixed assets and depreciation

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

Motor vehicles - 25% Straight line

Cash at bank and in hand

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

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	<u>2,032</u>	<u>-</u>	<u>2,032</u>	<u>89,968</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	<u>-</u>	<u>62,718</u>	<u>62,718</u>	<u>21,100</u>
4. EXPENDITURE				

South Ayrshire Foodbank

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £	
Expenditure on charitable activities	90,083	-	-	90,083	34,988	
4.2 OTHER TRADING ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £	
Other trading activities	-	-	-	-	91,693	
5. TANGIBLE FIXED ASSETS				Motor vehicles £	Total £	
Cost						
At 31 October 2024				9,405	9,405	
Net book value						
At 31 October 2024				9,405	9,405	
At 31 October 2023				9,405	9,405	
6. RESERVES				Funds £	Total £	
At the beginning of the year			(15,613)	227,466	211,853	
Deficit for the financial year			(25,333)	-	(25,333)	
At the end of the year			(40,946)	227,466	186,520	
7. FUNDS						
7.1 RECONCILIATION OF MOVEMENT IN FUNDS				Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 November 2022				168,143	59,323	227,466
Movement during the financial year				(1,726)	(13,887)	(15,613)
At 31 October 2023				166,417	45,436	211,853
Movement during the financial year				2,032	(27,365)	(25,333)
At 31 October 2024				168,449	18,071	186,520

South Ayrshire Foodbank

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

7.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 November 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 October 2024 £
Restricted funds					
Restricted	45,436	62,718	90,083	-	18,071
Unrestricted funds					
Unrestricted General	166,417	60,006	57,974	-	168,449
Total funds	211,853	122,724	148,057	-	186,520

7.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Total £
Restricted trust funds	9,405	38,554	47,959
Unrestricted general funds	-	138,561	138,561
	9,405	177,115	186,520

8. POST-BALANCE SHEET EVENTS

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