

TLC (SCIO)

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

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TLC (SCIO)

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

Charity Contact Information

TLC SCIO

Scottish Charity Number: SC042674

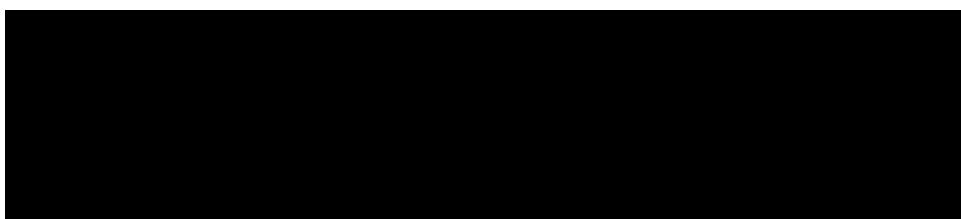
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Postcode: AB11 5QN



Website: www.tlc.org.uk

Charity Trustees



TLC (SCIO)

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2024

Report of the Trustees

The Trustees present their report and accounts for the year ended 31st October 2024.

Constitution and Organisational Structure

TLC was constituted by a Deed of Trust signed by the trustees on 1st January 2002 and registered with the Office of Scottish Charities Regulator on 20th October 2011 and incorporated as a Scottish Charitable Incorporated Organisation (SCIO).

Objectives and Activities

TLC exists to bring relief to those facing hardship, whether due to geographical or social disadvantage, food or fuel poverty, age, ill-health, disability, financial difficulties, or other forms of vulnerability. Our mission is to love and care for our city in a way that is compassionate, inclusive, and free from discrimination.

We pursue this mission through three core areas of work: operating a food bank, delivering financial resilience services, and providing befriending support. Together, these activities aim to tackle both material poverty and the deep-rooted issues of loneliness and social isolation affecting many in our community.

Our food bank forms part of the Trussell Trust network, operating as Aberdeen South Foodbank. We follow their nationally recognised policies and procedures to ensure those in food crisis receive dignified and appropriate support. Over this reporting period, we have worked with more than 25 referral partners across statutory services, healthcare, and the third sector to meet urgent local needs.

Launched in April 2021, the TLC Befriending Project was created in direct response to the growing mental health impacts of loneliness and isolation. Through one-to-one relationships and supportive community initiatives, the project helps individuals build meaningful connections and improve wellbeing.

Collaboration remains at the heart of what we do. During this period, we maintained close working relationships with key stakeholders including Aberdeen Health & Social Care Partnership (AHSCP) and Aberdeen Council for Voluntary Organisations (ACVO), the latter of which contributes to our quarterly project steering committee. Just as importantly, we continue to learn from the people we support—through formal lived experience panels and informal feedback.

In September 2022, we formed a consortium with Kings Community Foundation, initially funded by the Trussell Trust, to offer financial and energy advice to food bank users via Aberdeen Citizens Advice Bureau (CAB). This partnership was strengthened with further funding from the British Gas Energy Trust (BGET) from October 2022. With this support, we increased staffing from 1.8 to 3 full-time equivalent energy advisors and extended our service to include fuel vouchers and guidance on energy efficiency—offering holistic and practical help to those struggling with the cost of living.

Structure, Governance and Management

TLC is a Scottish Charitable Incorporated Organisation (SCIO) which is governed by a constitution which was adopted in 2011 having been granted charitable status by OSCR (SC042674).

Membership of the board is open to any person over the age of 16 who subscribes to the purposes of the charity and wishes to see them fulfilled. Trustees are elected at the annual general meeting of which there is a minimum number of 3 trustees as per the constitution.

The trustees are responsible for the strategic direction and governance of the organisation, with the daily operations being performed by the staff team and overseen by the chairperson and/or their staff delegate.

Achievements and Performance

During the reporting period (November 2023 to October 2024), TLC remained firmly focused on supporting individuals and families affected by poverty, primarily through the continued delivery of our food bank services. Alongside this, we addressed the growing and often unseen impact of loneliness and social isolation—issues that can have profound consequences for mental health and wellbeing. In response to ongoing pressures caused by the cost-of-living crisis, we also worked closely with our partners to provide financial and energy advice, ensuring those in crisis had access to practical, timely support.



Aberdeen South Foodbank

Having significantly adapted our food bank operations during the Covid-19 pandemic, where we pivoted to a delivery service; we have continued this mode of delivery during this reporting period, with most people supported, via this method, as opposed to in-person.

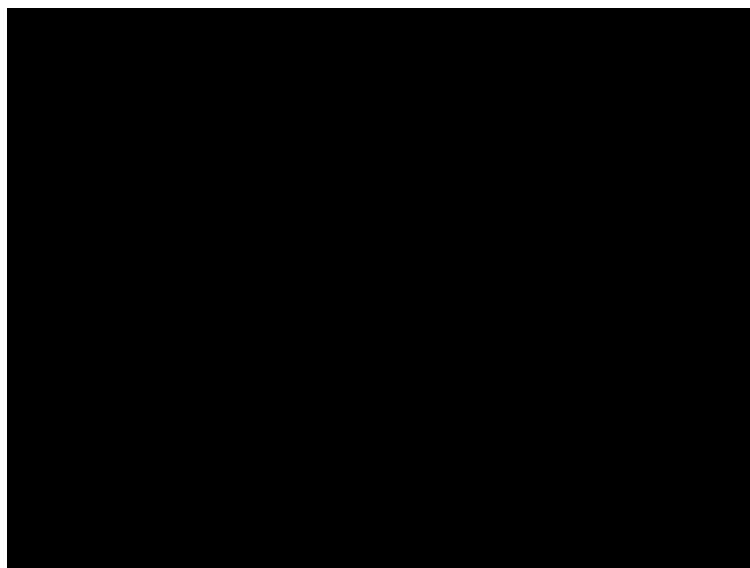
We have continued to utilise the van over this period delivering food parcels and picking up food donations from the various supermarket donation drop-offs.

Between November 2023 and October 2024, we distributed approximately **1,300 food parcels**, the equivalent of around **12,000 meals**, to individuals and families experiencing crisis across South and Central Aberdeen.



In addition to this direct support, we also supplied over **10.7 tonnes of food** from our central warehouse to partner food initiatives across the city—extending the reach and impact of our provision.

During this reporting period, TLC (Aberdeen South Foodbank) held one Tesco food bank collection, joining the rest of the Trussell Trust food bank network across the UK. We were pleased to have held this in November 2023 where we engaged with the public, receiving large food and financial donations.



TLC has also been pleased and thankful to of continued our relationships and partnerships with various supermarket supporters across the city including Sainsburys Garthdee & Tesco Woodend.

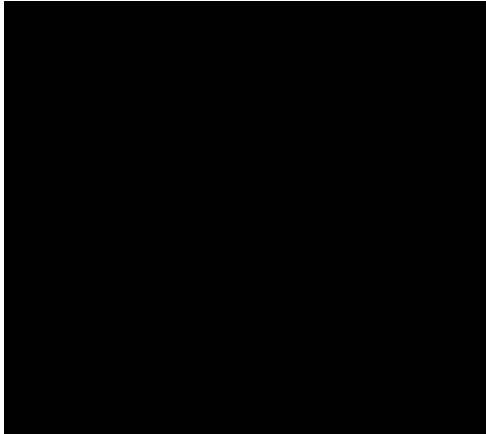


Throughout the reporting period, TLC's Befriending Project has remained a vital part of our mission to reduce loneliness and improve mental wellbeing across Aberdeen. With 3.5 years of delivery behind us, the project has continued to evolve in response to the growing need, building on its strong foundations to reach more people with tailored, person-centred support.

We have unfortunately seen an increase in the need for our service, however, have been able to successfully plan and increase our capacity as a service to meet this growing need by adapting our service offering.

During this reporting period, the Befriending Project remained supported by funding from The National Lottery, which has part-funded the service since April 2022. We were also pleased to receive matched funding through Year 2 of the Scottish Government's Communities Mental Health and Wellbeing Fund. Together, these vital contributions enabled us to retain our expanded staff team of three, ensuring we could continue to grow the number of volunteer befrienders and individuals supported, while maintaining a safe, structured, and sustainable service model. As a nation, the charity sector has continued to see a decrease in the number

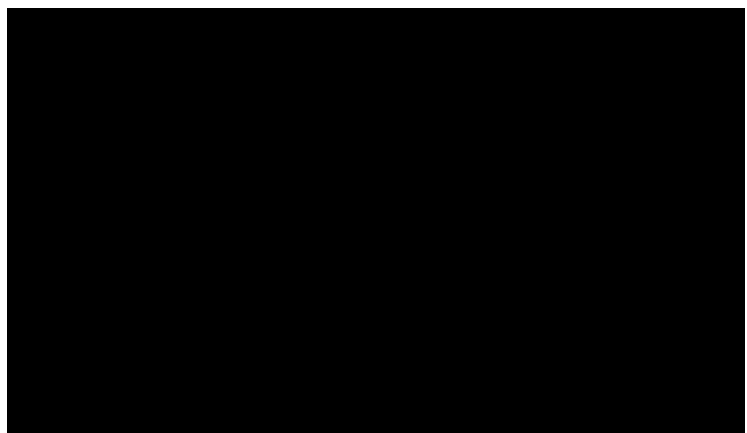
of individuals wishing to volunteer. This has been due to volunteer fatigue after the Covid-19 pandemic, but also that people have less time available to volunteer due to being required to work longer hours or keep working later in life due to the cost-of-living crisis.



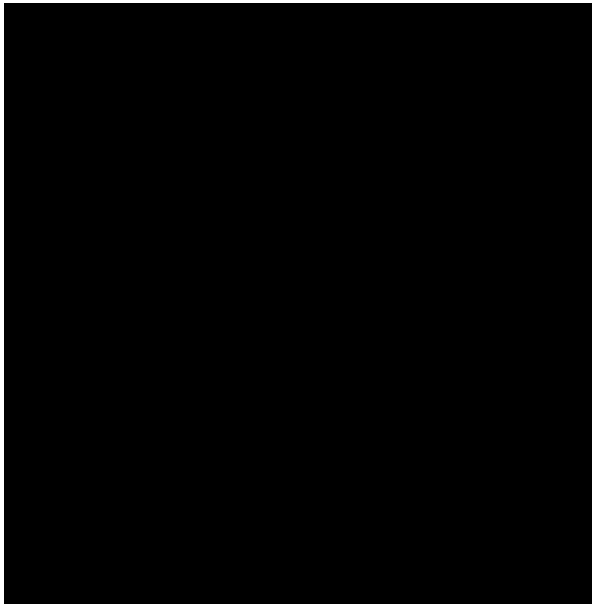
Due to this, the TLC Befriending Project did not recruit as many volunteers as anticipated, however, we were still able to support over 63 individuals during this period, with 48 volunteers volunteering approx. 2300hrs over the last 12months period.

We continued to be guided by our **quarterly Steering Group**, which includes key stakeholders from Aberdeen Health and Social Care Partnership, ACVO, and professionals from across sectors. With their input—as well as from our **Voice of Lived Experience (VOLE)** group—we refined our referral criteria and developed several new policies, including a second-hand smoke policy. These enhancements have helped us continue to provide a safe, appropriate and responsive service.

Our Wellbeing Café, launched in March 2023 at Tillydrone Community Campus, has remained a valuable extension of our befriending model. It has offered a warm, welcoming space where individuals can build confidence and social connections following their one-to-one support.



Despite continued challenges in volunteer recruitment due to post-Covid pressures and the economic climate, we have made progress in sustaining and growing our volunteer base.



Regular **core and CPD-accredited training** events, including suicide prevention and mental health awareness sessions, has ensured that our volunteers are well-prepared to support people facing a range of emotional and social challenges. We have also held other volunteer events, such as our annual Christmas event, and events aligned with national campaigns like Volunteers Week in June and Befriending Week in November each year

Volunteer Befriender Testimonials



Financial & Energy Resilience Project

The Aberdeen Financial & Energy Resilience Project has now completed its second year of delivery, having launched in October 2022. The project is delivered in partnership with Kings Community Foundation (operators of Aberdeen North Foodbank) and Aberdeen Citizens Advice Bureau (CAB), forming a citywide consortium initially funded by the Trussell Trust. TLC led a successful funding application to the British Gas Energy Trust, enabling the service to grow significantly in both reach and capacity.

Over the past year, staffing was increased from 3.5 to **4 full-time equivalent CAB advisors**, who were based at our Aberdeen South Foodbank centres as well as through our delivery service. These advisors provided **holistic financial and energy advice** to those entering crisis, including access to emergency **fuel vouchers**, energy efficiency guidance, and support navigating complex benefits systems.



We are extremely pleased that this service can be facilitated due to the devastating needs within our communities caused by the increased cost of living, partly sparked by the increase in whole-energy costs.

From November 2023 to October 2024, **338 individuals and families** were supported through this project, resulting in **minimum income gains of £154,643** — with further gains expected following the resolution of delayed benefit decisions, which often take 3–6 months. The project continues to be funded by the Trussell Trust through to September 2025, and by the British Gas Energy Trust until at least March 2026, with potential for both funding streams to be extended.

A scenic view of a city, likely Aberdeen, featuring a river, a bridge, and residential buildings. Overlaid on this image is a white rectangular box containing a testimonial. The testimonial begins with a large double quote icon, followed by a paragraph describing a single parent's financial struggles. It then details the support provided by the foodbank, including a benefit check, Universal Credit application, and help with Council Tax. The final paragraph states the amount secured (£12,832.92) and the parent's gratitude.

“

A Scottish single parent, living in a council flat with her 13-year-old daughter, sought help from the foodbank due to financial struggles. She works on a zero-hour contract, averaging 4 hours per week at £10.42 per hour, and is not receiving benefits. The child's father receives Child Benefit and Scottish Child Payment (SCP).

Suffering from anxiety and other health issues, she hadn't paid Council Tax for over a year and was denied the Warm Home Discount as she wasn't on benefits. We conducted a benefit check, found she was eligible for Universal Credit, and arranged for the Help to Claim team to contact her. We also assisted with her Adult Disability Payment application and informed her about Council Tax reduction.

We secured £12,832.92 for her through Universal Credit, and she is awaiting a decision on her disability payment. She expressed deep gratitude for the support received.

This financial and practical support is further complemented by TLC's Befriending Project. Volunteer Befrienders—backed by a part-time Befriending Coordinator—have played a key role in enabling individuals with additional vulnerabilities to attend CAB appointments, offering emotional encouragement and a sense of continuity throughout their support journey.

Together, this integrated approach addresses both the immediate needs and longer-term challenges of those we serve—reducing reliance on food banks by empowering individuals with the tools and support needed to regain financial stability and resilience.

Funding Received



TLC was delighted to have been awarded a significant two-year *Improving Lives* grant from The National Lottery Community Fund in December 2021, totalling £162,357 (Year 1: £70,363 | Year 2: £91,994), which

commenced in April 2022. This vital funding enabled our Befriending Project to grow in a sustainable and structured way, responding to the increasing demand for support throughout the April 2022 to March 2024 period. We are especially grateful that The National Lottery has since extended this grant into a third year, awarding an additional **£13,066** to help us meet the final phase of our original three-year budget and continue delivering support where it's needed most.

We were also pleased to have received donations/grants from the following:

Ina Scott Fund - £10,000

Trade Widows Charity Fund - £4,200

John Gordon Charitable Fund - £6,000

Hugh Fraser Foundation - £4000

Elizabeth Wilson Fund - £2000

George & Nellie Whyte Charitable Trust - £1000

The Jessica Rose Duncan Schuetz Charitable Trust - £2000

Barcapel Foundation - £10,000

Garfield Weston Trust - £10,000

British Gas Energy Trust Funding for the period of these accounts (Nov 2023 to Oct 2024) which together with Trussell Trust funding held by Aberdeen North allowed Aberdeen CAB to employ 4fte financial and energy advisors to support those who enter the food bank.

Future

Having agreed our Vision, Mission & Values in October 2021, TLC started working towards our three-year goals as set out below in April 2022.

Vision

A transformed community where poverty and social isolation are a thing of the past.

Mission

Fuelled by our compassion, we are focused and purposeful in providing sustainable community services and resources that tackle the cycle of poverty and social isolation by building and nurturing a sense of community, partnering with those who share our vision and harnessing our reputation to effect real transformation in our community.

Values

Our work is driven by our three key values of:



To reach our above vision and mission, we are focused on the following four goals:

- 1.) We have continued to deliver a high-quality and compassionate food bank service across South and Central Aberdeen. This year, we further strengthened our impact by increasing the capacity of the Financial & Energy Resilience Project, which operates alongside our food bank. With the addition of further advisor hours and ongoing partnership work, we have been able to support more individuals in addressing the underlying issues that lead to food crisis. This joined-up approach is a key step toward our long-term goal of reducing dependency on food banks and building financial stability within our community.

- 2.)** Fight social isolation by providing a high-quality befriending service in the local community, building a strong reputation, knowledge, and experience base to create a model that supports groups nationally to respond to the immediate need while working towards a time where befriending is no longer needed.

Progress this Reporting Period

This year, we have made significant strides in delivering on our goal to reduce social isolation through a high-quality, community-rooted befriending service. The service has continued to grow in both scale and impact, with more individuals supported and more trained volunteers delivering one-to-one relationships that help people rebuild connection, resilience, and confidence.

We have strengthened our systems and processes, improved referral pathways, and deepened volunteer training—laying the groundwork for a robust and replicable model of best practice. Our growing reputation across the city, particularly among health and social care partners, reflects the increasing trust in our approach and demonstrates that our model is working.

The addition of our Wellbeing Café has further expanded our offer, creating accessible spaces that reduce isolation and act as a natural progression for those moving on from one-to-one support. Through all of this, we continue to build the knowledge, tools, and experience base required to share and scale our approach with others in the future—bringing us closer to a time where befriending support is no longer needed because communities are better connected and people feel less alone.

- 3.)** Build a sense of community by providing a community café/space in the centre of Aberdeen where all are welcome and where we can showcase who we are and what we're about while building a sustainable fund-raising capability.

Progress this Reporting Period

We are pleased to report significant progress towards this goal during the reporting period. Our dedicated community café space in Union Square, Aberdeen, has now been fully developed and is ready to welcome the public. This milestone represents a major step forward in creating a visible, inclusive hub where individuals can come together, connect with others, and learn more about TLC's wider work in the city.

The café is designed to be a place of warmth, belonging, and openness—reflecting our ethos of love and care for the community. It will also support our longer-term sustainability plans by offering opportunities for ethical fundraising and social enterprise activity within the space.

We are excited to announce that the **first public open day will take place on Saturday 16th November 2024**, marking the beginning of a new chapter in our efforts to build community in a central, welcoming environment.

- 4.) Build a strong and positive reputation both locally and nationally which allows us to speak truth to power, highlighting the devastating issues facing people, that of hunger and loneliness and isolation.

Progress this Reporting Period

Over the past year, we have continued to build momentum in raising awareness of the challenges our community faces—particularly hunger, financial hardship, and social isolation. Through consistent engagement with local networks, visibility at city events, and increased collaboration with stakeholders across sectors, TLC's voice is becoming more recognised and trusted.

Our team has been intentional in representing the lived experiences of those we support, ensuring their stories are heard by decision-makers and partners alike. As a result, our reputation as a compassionate and credible organisation continues to grow, enabling us to influence local conversations and advocate for long-term, people-centred solutions to complex issues.

What next?

Guided by our core vision, mission, and values, we remain deeply committed to the ongoing transformation of our Aberdeen community—where poverty and social isolation no longer define people's lives. We will continue to prioritise a person-centred, responsive approach that evolves with the needs of those we support. Through innovation, collaboration, and a strong focus on dignity and inclusion, we aim to ensure our services—and the voices of those we serve—are embedded within the wider support network across the city.

Financial review

Statement of the charity's policy on reserves

Within the charities Unrestricted Funds, the board of TLC has included a designated reserve fund of £1,000 for the purposes of meeting the financial commitments of the charity.

Donated facilities and services

TLC has graciously been donated the temporary use of a warehouse facility at Citrus House by Jasmine Holdings worth approximately £12,000 per annum.

Review

Income for the year under review was £275,540 which £4,348 came from donations and £271,192 from grant assistance.

Outgoings were £230,425, £117,298 for salary costs and £13,888 employment costs, with the remainder split between Employee Expenses, Insurance, Payroll & Charitable Activities.

There was a surplus for the year of £45,115 and a reserve of funds of £172,750 which the Trustees consider to be adequate working capital for the purposes of the Trust.

Taxation

The Trust is recognised as a charity by the Inland Revenue. There is therefore no liability for taxation on any of its income.

STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Restated Total 2023 £
INCOMING RESOURCES					
Donations received	560	-	3,788	4,348	10,360
Grant funding (see Note 3)	12,224	-	258,968	271,192	230,941
TOTAL INCOMING RESERVES	12,784	-	262,756	275,540	241,301
RESOURCES EXPENDED					
Salaries	6,077	-	111,221	117,298	122,344
Employee costs	-	-	13,888	13,888	16,126
Employee travel expenses	-	-	999	999	2,547
Volunteer expenses	-	-	485	485	199
Financial and energy advisors	-	-	81,803	81,803	68,571
Rent	-	-	6,300	6,300	6,000
Repairs and maintenance	-	-	-	-	49
Hardware and equipment	-	-	-	-	1,107
Motor vehicle costs	-	-	2,093	2,093	2,966
Insurance	-	-	1,109	1,109	2,361
Software costs	-	-	627	627	592
Mobile phone costs	-	-	256	256	251
Accountancy fees	960	-	-	960	648
Subscriptions	40	-	400	440	690
Marketing	500	-	598	1,098	1,327
Depreciation	-	2,236	-	2,236	2,374
Other	-	-	833	833	1,036
TOTAL RESOURCES EXPENDED	7,577	2,236	220,612	230,425	229,188
NET INCOMING/(OUTGOING) RESOURCES	5,207	(2,236)	42,144	45,115	12,113
Transfers between funds	(28,393)	32,301	(3,908)	-	-
NET MOVEMENT IN FUNDS	(23,186)	30,065	38,236	45,115	12,113
Balance brought forward	(5,341)	11,544	121,432	127,635	115,522
BALANCE AT 31 OCTOBER 2024	(28,527)	41,609	159,668	172,750	127,635

STATEMENT OF BALANCES

	Unrestricted Funds				Restated
	General	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
FIXED ASSETS					
Motor Vehicles	-	5,341	-	5,341	7,121
Plant & Equipment	-	3,452	-	3,452	-
Café Fit Out Costs	-	31,816	60,000	91,816	63,423
CURRENT ASSETS					
Cash at bank and in hand	(30,177)	1,000	163,959	134,782	114,525
Prepayments & Accrued Income	1,650	-	2,365	4,015	-
CURRENT LIABILITIES					
Accruals	-	-	(66,656)	(66,656)	(57,434)
NET ASSETS/(LIABILITIES)	(28,527)	41,609	159,668	172,750	127,635
RESERVES					
Balance brought forward	(5,341)	11,544	121,432	127,635	115,522
Surplus /(Deficit) for the year	(23,186)	30,065	38,236	43,465	12,113
BALANCE CARRIED FORWARD	(28,527)	41,609	159,668	172,750	127,635

NOTES TO THE ACCOUNTS

1 - Accounting Policies

1.1 Basis of preparation of accounts

These financial statements have been prepared under the historical cost convention and include the results of the church's activities which are described in the Trustees' Report.

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

1.2 The Accounting Policies for the preparation of these Accounts are as follows:-

a) All voluntary income (i.e. Offerings and Donations) is accounted for when received.

b) Covenant & Gift Aid Tax Recovered is accrued at the time of receipt of donations.

c) Expenses of the charity are accounted for on an accrual basis and provision is included in the financial statements for all known liabilities at the balance sheet date.

d) Equipment purchases are written off in the year of purchase because they are of such a nature that once used they have little or any carrying value.

Motor Vehicles are being written off over 4 years using the straight line method of depreciation.

2 - Trustees Remuneration

No trustees received either remuneration or expenses for their services given in either this or the previous year.

3 - Grants

TLC received the following grants during the period of these accounts (November 2023 – October 2024):-

- a) The National Lottery Fund - £28,066
- b) British Gas Energy - £142,464
- c) The Trussell Trust - £17,320
- d) King's Community Fund - £33,842
- e) Ina Scott Fund - £10,000
- f) Trade Widows Charity Fund - £4,200
- g) John Gordon Charitable Fund - £6,000
- h) Hugh Fraser Foundation - £4,000
- i) Elizabeth Wilson Fund - £2,000
- j) George & Nellie Whyte Charitable Trust - £1,000
- k) The Jessica Rose Duncan Schuetz Charitable Trust - £2,000
- l) Barcapel Foundation - £10,000
- m) Garfield Weston Trust - £10,000
- n) Making A Locally - £300

(see page 11 for details)

4 – Accruals

Accruals of £66,656 have been included as at 31st October 2024. This related to Employee tax and National Insurance contributions of £35,764, unpaid pension contributions of £2,799, unpaid salaries of £6,399, and unpaid advisory fees of £21,694.

Declaration

Signed on behalf of the charity trustees:



Designation

Date

TLC (SCIO)
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2024

Independent Examiner's Report to the Trustees of TLC (SCIO)

I report on the accounts of the charity for the year ended 31 October 2024 which are set out on pages 16 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: [REDACTED] (SBS Accountancy Ltd)

Relevant Professional qualification/professional body: Chartered Institute of Management Accountants (CIMA)

Registered Address: SBS Accountancy Ltd, Haypark Business Centre, Marchmont Avenue, Polmont, FK2 0NZ

Date: 17th June 2025