



ANNUAL REPORT AND STATEMENT OF ACCOUNTS

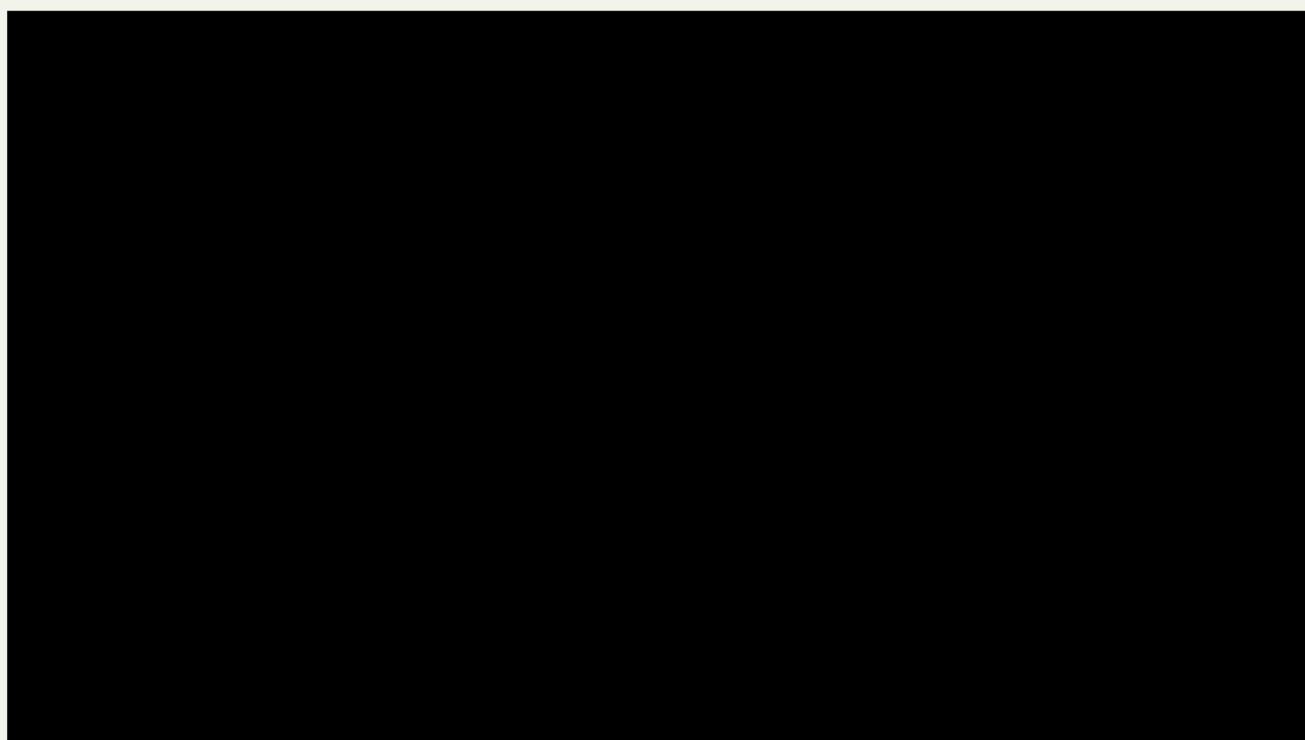
YEAR ENDING 31 DECEMBER 2023



Renfrewshire Foodbank
SC044200

Contents

Trustees' Annual Report	2 - 6
Independent Examiner's Report	7
Receipts & Payments account	8
Statement of Balances	9
Notes to the financial statements.....	10 - 16



Renfrewshire Foodbank
SC044200

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the financial statements of the charity for the year ending 31 December 2023. This is the tenth report of the charity which was established as a Scottish Charitable Incorporated Organisation on 13 August 2013.

Reference and administrative information

Charity name: Renfrewshire Foodbank

Charity registration number: SC044200

Principal office: Westway, Porterfield Road, Renfrew, PA4 8DJ

Registered office: 18 Templar Crescent, Erskine, PA8 7FF

Bankers: Royal Bank of Scotland, 1 Moncrieff Street, Paisley, PA3 2AW

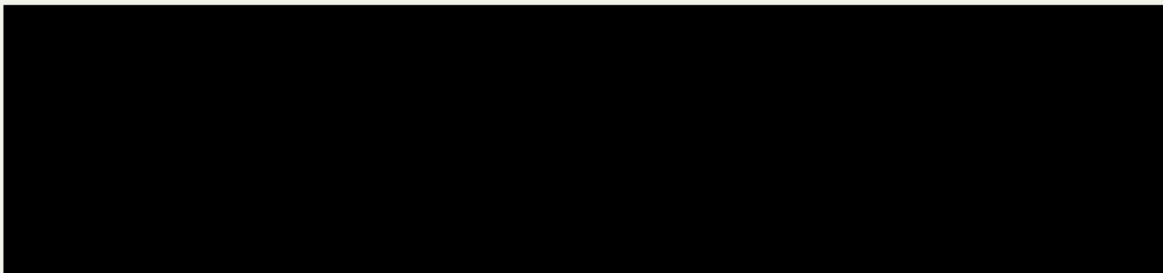
Website: www.renfrewshire.foodbank.org.uk

Facebook: www.facebook.com/renfrewshirefoodbank

Twitter: @Ren_Foodbank

Trustees

The following served as charity trustees during the year and up to the date of this report:



Renfrewshire Foodbank SC044200

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 13 August 2013.

Appointment of trustees

The charity's trustees are appointed or re-appointed by majority vote by existing charity trustees and in accordance with the terms contained in the charity's constitution.

Administrative Structure

The trustees are responsible for the overall direction of the charity and serve on a voluntary basis.

Objectives & Activities

The charity is established for charitable purposes only and is underpinned by Christian values and carried out with a Christian ethos. In particular, the objects are:

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

The main activity of the charity is to distribute donated food to those in need within the Renfrewshire area. Those in receipt of emergency food parcels are referred by other agencies.

Achievements & Performance

The Need

In 2023 we gave a 3-day nutritionally balanced supply of 5,531 food parcels (7657 adults and 3042 children) a total of 10,099 people accessed emergency food in 2023. By far the biggest reason for people accessing support continued to be low income which was consistent with 2022. This accounts for people who are in receipt of benefits, but these appear to not be sufficient to have enough for food and essentials. It also accounts for people who are employed but can't guarantee a consistent source of income from week to week. Benefit delays and changes still lead to quite a large number of referrals and people are still having issues with debt which leads them to the Foodbank.

How we help

With our Financial Inclusion Service in partnership with Renfrewshire Council we have managed to maximise people's incomes. The service has been a resounding success since inception, and we have projected or confirmed income gains of £1,166,436.40 for 133+ Foodbank service users. We have also continued to offer our Fuel Poverty service to people in need of some assistance to heat their homes and keep their lights on. This has never been more needed with rising energy prices putting unexpected pressure on people and families with low income. We also continue to offer fresh food parcels to every person that comes along to the Foodbank. These wholesome parcels are very well received by our service users and have a lot of nutritional value with eggs, fruit, vegetables and bread provided. In 2023 we handed out over 5,000 fresh food parcels. To make sure our service users are supported with access to and from the Foodbank we also provide bus tickets to assist with getting heavy parcels from the Distribution Centres. Again, this is very well received especially for larger parcels or people who have disabilities and we've handed out over 600 bus tickets this year.

Renfrewshire Foodbank SC044200

Connectivity can be a big issue for our service users and if they are disconnected from the outside world this can lead to issues with loneliness and isolation and can indeed affect their income. More and more companies are putting the emphasis on their customers accessing their services online and without the ability to do so this leaves people at a disadvantage. We were able to provide people with a generous SIM card package so they can access services online and be better connected to people in their lives. In 2023 we handed out an estimated 40+ SIM cards.

Staff

Our Staffing team is comprised of [REDACTED] (Senior Manager), [REDACTED] (Assistant Manager) and [REDACTED] (Warehouse Coordinator).

Our Stakeholders

Thanks to the generous support of people, organisations and businesses in Renfrewshire we have seen an amazing 115 tonnes of food and essential supplies being donated to help those in need. We have distributed 120 tonnes of food and essential to people of Renfrewshire who accessed our service in 2023. Our dedicated team of over 100 volunteers donated over 6,500 hours of their time in our Distribution Centres, Warehouse and Office. We have also over 170 referral agencies throughout Renfrewshire making essential voucher referrals to people in need. We are truly indebted to local people of Renfrewshire and beyond for their time and generosity. We simply couldn't do what we do without this exceptional ongoing support.

Warehouse Move

Due to the demand on our service we had to During 2023 we successfully moved warehouse facility. Our new warehouse facility is in Westway Industrial Estate in Renfrew. We have secured a generous 5-year lease with Canmor. Many people on the estate aided with the move to our new facility, we are very grateful for all the support we have received. The new building is enabling us to be better equipped in our service provision.

Companies/organisations that aided with the warehouse move are as follows:

- Canmoor
- Knight Frank
- Bullet Express
- AMG Group
- Altrad Babcock

Many people such as Renfrewshire Citizens Advice, Linstone Housing, The Russell Group, Amey, The Trussell Trust and other Foodbanks in the network helped with the physical move to our new facility.

Case Study

Client X had been a regular attendee at the Renfrewshire foodbank & was referred to the project. Whilst talking to the client, it became apparent that she was getting her full benefit entitlement and premiums on top of this. After working with the client for a few budgeting appointments there were discrepancies in her financial statement that left hundreds of pounds a month unaccounted for.

The client confided that her family were visiting her & taking money from her, leaving her frightened and intimidated. Client had no money left for food or fuel on many occasions.

I spoke through the options with the client & advised her that this is a form of financial abuse. Client did not feel confident enough to speak to the family members and a referral to social work was made due to the adult protection concerns with client's consent.

Renfrewshire Foodbank SC044200

If this client's need for support hadn't been identified at the foodbank, then this situation would have continued. With the help & support from advice work and social work, this client no longer uses the foodbank and has a lot more disposable income.

Male 48 had lost his job, suffered from a relationship breakdown which led to homelessness. By speaking to our staff and foodbank volunteers we were able to find out more about his situation and signpost him to an organisation that helps veterans. He now no longer needs to access the foodbank, has a strong support network as well as affordable housing.

Financial Review

The charity reported a surplus of £59,013 (2022: £104,258) for the year. Taking account of this surplus, accumulated reserves stand at £488,862 (2022: £429,849) as at 31 December 2023. £424,880 (2022: £372,166) is attributed to the general (unrestricted) fund and has been the result of continued public support for our work, along with the support we receive from [REDACTED] who provide accommodation for our main warehouse and office space free of charge.

Donated food is not included in the receipts and payments account but if valued at £1.68 per kilo which is the figure used by some other UK foodbanks, it would amount to over £164,640 in value. At some points of the year, we found we held excess stocks of one or more particular food item. In these instances, where we don't expect to be able to distribute all the donated items within the sell-by date, we are able to respond to the call from other foodbanks or charities in order to share some of the excess food with them. During 2023, we supported the undernoted organisations by donating excess food to them:

- The Star Project
- The Haven Kilmacolm
- St Mirren Foundation
- Bernardo's Threads
- Gleniffer High School
- Paisley Methodist Church
- Darkwood Crew
- Lochwinnoch Larder
- RAGA
- Kilinside Evangelical Church

In addition to the financial donations received during the year (detailed in note 6), we are extremely grateful for the many individuals, churches, local businesses and other organisations who donated their time volunteering with us. The work we do would not be possible without the army of over 140 wonderful volunteers who have helped us during this year. Volunteers provide the charity with over 332 hours of work per week (equivalent to over 9 full time members of staff). The value of services provided by volunteers is not incorporated into these financial statements, but based on paying the national living wage of £9.30 for 48 weeks of the year, the estimated cost to the charity would be in excess of £148,205. We are extremely grateful that our committed volunteers provide this level of cost-saving to the charity and without them we could not continue to provide the service we currently do to meet the growing need in the area.

In-kind donations are not accounted for within the financial statements.

In particular, we would also like to thank the undernoted organisations for their contribution to our work which has helped us meet the needs of those in crisis in Renfrewshire in a number of ways:

Renfrewshire Foodbank SC044200

- Renfrewshire Council who have continued to support us by providing warehousing facilities in Paisley where we receive and sort donations of food from the general public.
- Doosan Babcock who support us by providing and maintaining warehousing and office facilities in Renfrew.
- AK Vehicle Rental who support us with short-term van hire when required.
- RAMH, Advice Works and Renfrewshire Citizens Advice Bureau who have provided financial and benefit advice to those using our service.
- Tesco, Morrisons, Co-Operative and Sainsbury's who have allowed us to undertake food collections within their stores.
- Paisley Central Baptist Church, Johnstone St Paul's Church and Renfrew Baptist Church who all allow us to use their premises for the distribution of food.
- Thesaurus Software Ltd who provided us with their BrightPay payroll software.
- Charity Digital Trust who through their Charity Digital Exchange programme has provided us with savings of up to 96% on world-leading technology-based products.
- The growing number of local businesses and organisations who have agreed to provide a permanent collection point within their premises to assist the general public make donations of food or money at a time and place to suit them. We publish details of all permanent collection points throughout Renfrewshire on our website.

Reserves policy

The trustees' policy is to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level that equates to between 6 months operating costs in order to ensure continuity of service given the uncertainty of its sources of income.

The charity's unrestricted reserves at 31 December 2023 amounted to £424,880 (2022: £372,166) which was above the required level however was acceptable to the trustees. Some funds have been set aside in designated funds to cover future known costs as shown on pages 15-16. The trustees are satisfied that the reserves in place provide certainty for current and future employees and service users of the charity, and is largely down to an exceptional year of income in 2020 provided by increased donations from individuals and organisations, as well as successful fundraising from various trust applications. The trustees are working on a 5-year strategic plan which involves provision for future investment in property, additional staff and further partnership working which will require the availability of funds for one-off items of expenditure for which the current reserves will be utilised in future years. The current economic climate is such that the trustees are expecting a rising demand in the future, so may need to look at larger premises for both food storage/warehousing as well as food distribution for which additional funds will be required.

This report was approved by the trustees on 30 September 2024 and signed on their behalf by



Renfrewshire Foodbank
SC044200

INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 DECEMBER 2023

I report on the accounts of Renfrewshire Foodbank (SC044200) for the year ending 31 December 2023 which are set out on pages eight to sixteen.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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 explanation from the Trustees concerning 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.

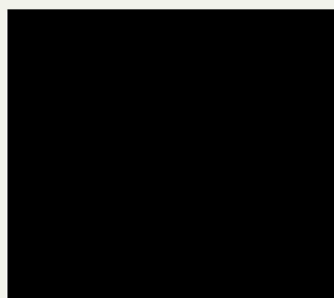
Independent Examiner's statement

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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Renfrewshire Foodbank
SC044200

RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2023

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
RECEIPTS	Note				
Grants	5	38,530	57,400	95,930	136,441
Donations	6	154,840	655	155,495	124,363
Fundraising	4	2,354	-	2,354	4,591
Investment income		7,026	-	7,026	2,089
Other income		-	-	-	-
Total Receipts		202,750	58,055	260,805	267,484
PAYMENTS					
Charitable Activities	9	144,879	51,756	196,635	158,455
Fundraising		3,658	-	3,658	4,471
Purchase of Fixed Assets		1,088	-	1,088	-
Purchase of Investments		-	-	-	-
Governance Costs	8	411	-	411	300
Grants & Donations	7	-	-	-	-
Total Payments		150,036	51,756	201,792	163,226
Surplus/(deficit) before transfers		52,714	6,299	59,013	104,258
Transfers		-	-	-	-
Surplus/(deficit) after transfers		52,714	6,299	59,013	104,258

Renfrewshire Foodbank
SC044200

STATEMENT OF BALANCES
AS AT 31 DECEMBER 2023

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
BANK AND CASH IN HAND				
Opening balances	372,166	57,683	429,849	325,591
Surplus / (deficit) for the year	52,714	6,299	59,013	104,258
Closing balances	424,880	63,982	488,862	429,849
OTHER ASSETS				
COIF Charity Investment Fund	75,102	-	75,102	66,601
Plastic food storage crates	15,775	-	15,775	15,775
Computer & IT equipment	4,128	-	4,128	4,128
Warehouse shelving	613	-	613	613
Other warehouse equipment	829	-	829	829
Total Other Assets	96,447	-	96,447	87,946
LIABILITIES				
Advice Worker Apr-Dec 2021	-	27,000	27,000	27,000
Independent Examiner's Fee	300	-	300	300
Fuel	90	-	90	107
Bank charges	168	-	168	70
Utilities	45	-	45	16
Nest Pensions	-	-	-	-
HMRC PAYE	-	-	-	-
Total Liabilities	603	27,000	27,603	27,493

The notes on pages 10 - 16 form an integral part of these accounts.

Approved by the trustees on 30 September 2024 and signed on their behalf by

[Redacted Signature]

Renfrewshire Foodbank
SC044200

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Transactions with trustees or connected persons

No charity trustee or person connected with a charity trustee received remuneration during the year. No charity trustees (2022: None) received expenses totalling £nil (2022: £nil). The Trustees may derive some indirect benefit from their role in the charity which may be of assistance in their professional duties with other charities. This is common to many trustees serving in a wide range of charities, and it is not possible to quantify this benefit in financial terms.

3. Taxation

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

4. Fundraising income

We continued to make use of charity collection tins during the supermarket collections for those who prefer to give money instead of food, and we have a small number of collection tins in local businesses. Fundraising income (all of which was unrestricted) accounted for £2,354 (2022: £2,311). A large proportion of this fundraising income was from a collection held at the St Mirren football match.

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Glasgow Kiltwalk		-	-	2,280
Collection tins elsewhere	1,610	-	1,610	1,632
Collection tins at supermarket collections	744	-	744	679
Total Fundraising Income	2,354	-	2,354	4,591

Renfrewshire Foodbank
SC044200

5. Grants received

Grants totalling £95,930 (2022: £136,441) were gratefully received from the undernoted trusts or organisations during the year:

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Trussell Trust	6,280	36,400	42,680	41,941
Robertson Trust	25,000	-	25,000	28,750
Renfrewshire Council	-	16,000	16,000	10,000
The Corra Foundation	250	5,000	5,250	-
Martin Charitable Trust	2,000	-	2,000	2,000
Peter Brough Bequest Fund	2,000	-	2,000	-
DC Leggat Charitable Trust	1,500	-	1,500	-
The Inchyre Trust	1,000	-	1,000	1,000
Andrew Paton Charitable Trust	500	-	500	1,000
Garfield Weston Foundation	-	-	-	15,000
Merchants House of Glasgow	-	-	-	10,000
Rozelle Trust	-	-	-	5,000
WA Cargill Fund	-	-	-	4,000
Renfrewshire Carers Centre	-	-	-	3,500
The Wood Foundation	-	-	-	2,750
Arnold Clark	-	-	-	2,500
Brownlie Charitable Trust	-	-	-	2,000
Providing for People in Paisley	-	-	-	2,000
James Wood Bequest Fund	-	-	-	2,000
Card Factory	-	-	-	1,250
Hugh Stenhouse Foundation	-	-	-	1,250
Peter Coats Charitable Trust	-	-	-	500
Total Grants received	38,530	57,400	95,930	136,441

Renfrewshire Foodbank
SC044200

6. Donations received

Donations accounted for 60% (2022: 46%) of our overall income. We are extremely grateful to the many individuals who donated a total of £73,853 (2022: £74,864) in financial donations to the charity during the year which along with the £2,190 (2022: £4,291) of Gift Aid tax rebate received during the year constituted vital income for the charity. Businesses and organisations also provided £79,452 (2022: £36,613) of voluntary income to the charity which we are extremely grateful for.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Gift Aid Gifts:				
- from individuals (regular)	15,997	-	15,997	12,781
- from individuals	8,818	100	8,918	18,348
General Gifts:				
- from businesses/organisations	75,279	534	75,813	35,715
- from businesses/organisations (regular)	3,639	-	3,639	898
- from individuals	19,194	-	19,194	17,557
- from individuals (regular)	29,744	-	29,744	26,178
Gift Aid Tax Rebate	2,169	21	2,190	12,886
Total Donations received	154,840	655	155,495	124,363

7. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. No gifts were made to organisations during the year (2022: none). In the furtherance of the charitable objectives of the charity, no gifts (2022: none) were made to individuals with a total value of £nil (2022: £nil).

8. Governance Costs

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Independent Examiner's Fee	300	-	300	300
Trustee meetings	111	-	111	-
Total Governance Costs	411	-	411	300

Renfrewshire Foodbank
SC044200

9. Charitable Activities Payments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Staff Costs				
Salaries	81,096	33,181	114,277	81,524
Staff Pensions	1,737	-	1,737	1,162
Employer's National Insurance	660	-	660	848
Transport Costs				
Van - lease	4,018	-	4,018	4,018
Van - insurance	3,306	-	3,306	4,708
Fuel / travel costs	2,419	869	3,288	4,752
Van - maintenance & repairs	70	-	70	129
Van - short term rental	-	-	-	-
Other Charitable Activities Costs				
Food for food parcels	15,863	8,704	24,567	12,225
Property project (Westway)	21,334	-	21,334	-
Rent	6,025	-	6,025	17,973
Gas / Electricity for clients	-	5,000	5,000	23,000
Other charitable activities costs	350	4,002	4,352	169
Bank & finance charges	1,582	-	1,582	639
Warehouse equipment & resources	1,334	-	1,334	486
Printing & Publicity	1,130	-	1,130	721
Catering	1,025	-	1,025	1,540
Office equipment & consumables	958	-	958	1,424
Charity Insurance	914	-	914	880
Postages	488	-	488	414
Health & Safety / First Aid	249	-	249	73
Heat & Light	146	-	146	96
Safeguarding / PVG	94	-	94	35
Flowers & Cards	56	-	56	-
Telephone	25	-	25	1,099
Water Rates	-	-	-	323
Resources	-	-	-	133
Training / Conference costs	-	-	-	50
Trustee meetings	-	-	-	34
Total Charitable Activities	144,879	51,756	196,635	158,455

Renfrewshire Foodbank
SC044200

10. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds a number of restricted funds as outlined below:

	31 Dec 22	Incoming	Outgoing	Transfers	31 Dec 23
	£	£	£	£	£
Carers Support	3,500			-	3,500
Client Food Fund	5,558			-	5,558
Client Transport Fund	-			-	-
Emergency Fuel Vouchers	-			-	-
Fresh Food	-			-	-
Income Assistant	-			-	-
IT Fund	-			-	-
RC Fuel Insecurity Project 21-22	-			-	-
RC Fuel Insecurity Project 22-23	(11,725)			-	(11,725)
Salary Fund	-			-	-
TT Financial Inclusion (Year 1)	24,181			-	24,181
TT Financial Inclusion (Year 2)	30,784			-	30,784
TT Winter Fund	4,516			-	4,516
Van Fuel Fund	869			-	869
Van Insurance	-			-	-
Total Restricted Funds	57,683	-	-	-	57,683

Nature and purpose of Restricted Funds

- The Carers Support Fund contains a donation received specifically to help carers of the foodbank's service users.
- The Client Food Fund represents donations received from individuals and organisations where the intention of the donor is that the funds should be used to purchase food for the food parcels which are then distributed to those in need.
- The Client Transport Fund contains grant income received to cover the costs of transport home for clients who are in need after collecting food from the foodbank. The fund is used to purchase bus tickets which are then distributed as needed at the distribution centre.
- The Emergency Fuel Vouchers fund contains grants to help those struggling to top up gas and electricity meters due to COVID-19 or for other reasons, particularly during winter months. Fuel top-ups are provided to service users from this fund via Charis Grants.
- The Fresh Food fund reflects income received to pay for fresh food for clients as an addition to the standard food-parcels provided.
- The Income Assistant fund reflects the restricted grant received from Trussell Trust in order to pay for an Advice Worker who supports clients visiting the foodbank in order to help with various needs relating to personal finances, in an attempt to help resolve the root causes relating to people needing to visit the foodbank for support.

Renfrewshire Foodbank SC044200

- The IT Fund contains a grant the charity received from the Youth and Philanthropy Initiative Scotland in 2014 which was restricted for the purchase of IT equipment.
- The RC Fuel Insecurity Project fund reflects the funding received to provide energy vouchers for clients who are in need of support with their gas and electricity bills.
- The Salary Fund represents specific grant income received from various sources to fund the staff salary costs along with the associated expenditure such as pension contributions.
- The Trussell Trust Financial Inclusion fund is to support the ongoing employment costs for an income adviser to support clients in addressing the root cause of their requirement to utilise the foodbank.
- The Trussell Trust Winter Fund contains a grant received to fund additional resources to assist service users during the winter. The grant was used to provide soup/warm packs for clients.
- The Van Fuel Fund incorporates grant income which was applied for specifically for the purpose of covering the cost of ongoing fuel costs for our van.
- The Van Insurance Fund contains donations or grants received towards the cost of the van insurance policy.

11. Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

	31 Dec 22	Incoming	Outgoing	Transfers	31 Dec 23
	£	£	£	£	£
Salary Reserve Fund	96,343	-	-	-	96,343
Client Power Fund	-	-	-	-	-
Client Transport Fund	9,353	-	-	-	9,353
Development Fund	100,000	-	-	-	100,000
Fresh Food	7,480	-	-	-	7,480
Van Fund	20,000	-	-	-	20,000
General Fund	138,990	-	-	-	138,990
Total Unrestricted Funds	372,166	-	-	-	372,166

Nature and purpose of Unrestricted Funds

- The trustees set aside funds in the Designated Salary Reserve Fund which are to be used to fund the Project Manager post once the restricted funding for this purpose ends, as well as other salary costs for the staff team. This fund could also encompass any redundancy or other payments required in the future in order to ensure that the charity can fulfil its legal obligations.
- The trustees continue to rely on the Project Manager to use the Client Power Fund for cases of extreme need where clients may be unable to cook the food they are provided with. Due to us working closer with Energy Advisers at the Renfrewshire Council Energy Management Unit as well as specific restricted funding received for this purpose, use of this designated fund has been limited over the last few years, so was transferred back to the general fund this year.
- The Client Transport Fund is to provide transport for service users through the supply of bus tickets home after attendance at the foodbank.

Renfrewshire Foodbank
SC044200

- The Development Fund was established in 2017 to provide for the future costs of the planned activities outlined in the trustees' annual report which may include the rental or purchase of property in the future.
- The Fresh Food fund reflects funds set aside by the trustees to pay for fresh food for clients as an addition to the standard food-parcels provided, as a result of the success of the restricted funds received for this purpose.
- A designated Van Fund exists in order to set aside the amount of funds which would reasonably be required to fund the lease for a new van which is considered a vital piece of equipment allowing us to carry out our charitable activities, once our current lease comes to an end. This fund also provides some provision for the van insurance which has recently seen some steep cost increases.
- The General Fund encompasses all other income and expenditure for the charity which does not relate to restricted or designated funds.