

Report of the Trustees and  
Financial Statements for the Year Ended 31 October 2023  
for  
South Ayrshire Foodbank

Colin McNally B.A. Hon's; F.C.M.A  
Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW



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for the Year Ended 31 October 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **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

### **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.

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.



## **OBJECTIVES AND ACTIVITIES**

### **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. 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.

## **FINANCIAL REVIEW**

### **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 year's 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.

### **Restricted Funds Breakdown**





2023	LOCHSIDE	GRANT	Trussell Trust (COL)	Trussell Trust	Butchers	Financial Inclusion Project	Co-op	Arnold Clark
Opening	4,000.00	-	-	- 0.00	-	43,418.25	-	2,500.00
						-		
Money In	-	3,200.00	5,000.00	9,000.00	3,700.00	-	200.00	-
Money Out	-	3,200.00	4,463.48	9,000.00	3,700.00	14,425.23	200.00	-
Balance	4,000.00	-	536.52	- 0.00	-	28,993.02	-	2,500.00

#### South Ayrshire Foodbank

#### Report of the Trustees for the Year Ended 31 October 2023

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **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.

#### **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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

SC044413 (Scotland)

#### **Registered Charity number**

SC44413

#### **Registered office**

New Life Centre  
62 Monkton Road  
Prestwick  
KA9 2PA

#### **Trustees**

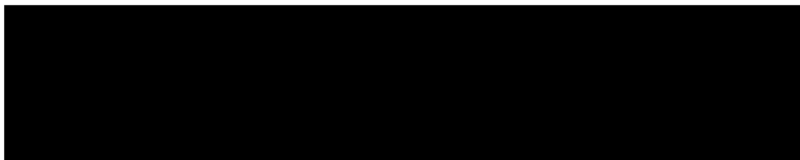




**Independent Examiner**

Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW







Independent Examiner's Report to the Trustees of  
South Ayrshire Foodbank

**Independent examiner's report to the trustees of South Ayrshire Foodbank ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

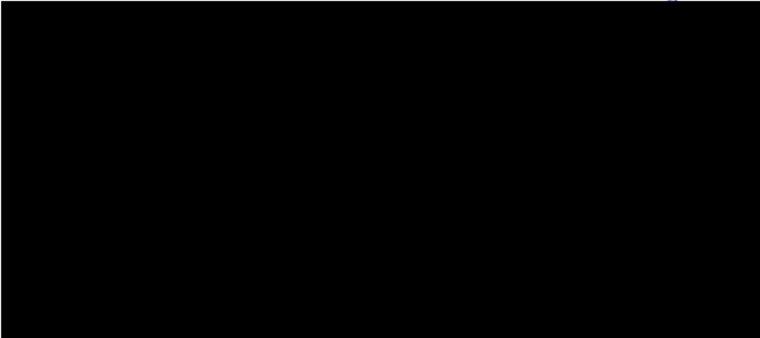
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW

Date: 13/5/24





South Ayrshire Foodbank

Statement of Financial Activities  
for the Year Ended 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		89,968	(1)	89,967	68,040
<b>Charitable activities</b>					
ASDA		-	-	-	12,720
PRESTWICK DECIDES		-	-	-	5,000
TRUSSEL COST OF LIVING CRISIS		-	5,000	5,000	-
BUTCHER		-	3,700	3,700	-
GRANTS – SAINSBURY’S		-	3,200	3,200	-
FINANCIAL INCLUSION PROJECT		-	-	-	43,418
ARNOLD CLARK		-	-	-	2,500
TRUSSELL FOOD		-	9,000	9,000	-
COOP		-	200	200	-
<b>Total</b>		<u>89,968</u>	<u>21,099</u>	<u>111,067</u>	<u>131,678</u>
<b>EXPENDITURE ON</b>					
Raising funds		91,693	-	91,693	85,309
<b>Charitable activities</b>					
WAGES		-	-	-	16,455
ASDA		-	-	-	12,720
PRESTWICK DECIDES		-	-	-	5,000
TRUSSEL COST OF LIVING CRISIS		-	4,463	4,463	-
BUTCHER		-	3,700	3,700	-
NATIONWIDE		-	-	-	866
GRANTS – SAINSBURY’S		-	3,200	3,200	-
FINANCIAL INCLUSION PROJECT		-	14,425	14,425	-
TRUSSELL FOOD		-	9,000	9,000	-
COOP		-	200	200	-
<b>Total</b>		<u>91,693</u>	<u>34,988</u>	<u>126,681</u>	<u>120,350</u>

The notes form part of these financial statements



<b>NET INCOME/(EXPENDITURE)</b>	(1,725)	(13,889)	(15,614)	11,328
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	168,143	59,323	227,466	216,611
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	166,418	45,434	211,852	227,939
	<hr/>	<hr/>	<hr/>	<hr/>



South Ayrshire Foodbank

Statement of Financial Activities  
for the Year Ended 31 October 2023

The notes form part of these financial statements



South Ayrshire Foodbank

Balance Sheet  
31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	31.10.23 Total funds £	31.10.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	-	9,405	9,405	9,405
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		166,418	36,030	202,448	218,535
<b>CREDITORS</b>					
Amounts falling due within one year	5	-	(1)	(1)	(1)
<b>NET CURRENT ASSETS</b>		166,418	36,029	202,447	218,534
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		166,418	45,434	211,852	227,939
<b>NET ASSETS</b>		166,418	45,434	211,852	227,939
<b>FUNDS</b>	6				
Unrestricted funds				166,418	169,817
Restricted funds				45,434	58,122
<b>TOTAL FUNDS</b>				211,852	227,939

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

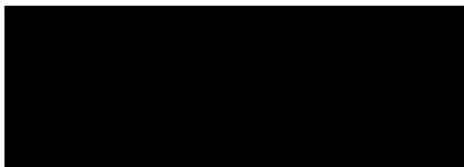
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.





The financial statements were approved by the Board of Trustees and authorised for issue on 13/05/2024 and were signed on its behalf by:



The notes form part of these financial statements



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.



Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	68,040	-	68,040
<b>Charitable activities</b>			
ASDA	-	12,720	12,720
PRESTWICK DECIDES	-	5,000	5,000
FINANCIAL INCLUSION PROJECT	-	43,418	43,418
ARNOLD CLARK	-	2,500	2,500
<b>Total</b>	<b>68,040</b>	<b>63,638</b>	<b>131,678</b>
<b>EXPENDITURE ON</b>			
Raising funds	85,309	-	85,309
<b>Charitable activities</b>			
WAGES	-	16,455	16,455
ASDA	-	12,720	12,720
PRESTWICK DECIDES	-	5,000	5,000
NATIONWIDE	-	866	866
<b>Total</b>	<b>85,309</b>	<b>35,041</b>	<b>120,350</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(17,269)</b>	<b>28,597</b>	<b>11,328</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	187,086	29,525	216,611
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>169,817</b>	<b>58,122</b>	<b>227,939</b>

**4. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	

THE UNIVERSITY OF CHICAGO

At 1 November 2022 and 31 October 2023

9,405

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**NET BOOK VALUE**

At 31 October 2023

9,405

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At 31 October 2022

9,405

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Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.23 £	31.10.22 £
Trade creditors	1	1
	<hr/>	<hr/>

**6. MOVEMENT IN FUNDS**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	168,143	(1,725)	166,418
<b>Restricted funds</b>			
RESTRICTED	59,323	(13,889)	45,434
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	227,466	(15,614)	211,852
	<hr/>	<hr/>	<hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,968	(91,693)	(1,725)
<b>Restricted funds</b>			
RESTRICTED	21,099	(34,988)	(13,889)
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<b>TOTAL FUNDS</b>	111,067	(126,681)	(15,614)
	<hr/>	<hr/>	<hr/>

**Comparatives for movement in funds**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	187,086	(17,269)	169,817
<b>Restricted funds</b>			
RESTRICTED	29,525	28,597	58,122

1. The first part of the paper is devoted to the study of the

**TOTAL FUNDS**

216,611

11,328

227,939



Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	68,040	(85,309)	(17,269)
<b>Restricted funds</b>			
RESTRICTED	63,638	(35,041)	28,597
	_____	_____	_____
<b>TOTAL FUNDS</b>	131,678	(120,350)	11,328
	=====	=====	=====

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	187,086	(18,994)	168,092
<b>Restricted funds</b>			
RESTRICTED	29,525	14,708	44,233
	_____	_____	_____
<b>TOTAL FUNDS</b>	216,611	(4,286)	212,325
	=====	=====	=====

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	158,008	(177,002)	(18,994)
<b>Restricted funds</b>			
RESTRICTED	84,737	(70,029)	14,708
	_____	_____	_____
<b>TOTAL FUNDS</b>	242,745	(247,031)	(4,286)
	=====	=====	=====



**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.





South Ayrshire Foodbank

Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023

	31.10.23 £	31.10.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	1
Donations	89,968	68,039
	<hr/>	<hr/>
	89,967	68,040
<b>Charitable activities</b>		
SAC CHARITABLE TRUST PRESTWICK AND MONKTON	-	5,000
COOP	200	-
TRUSSELL COST OF LIVING CRISIS	5,000	-
ASDA	-	12,720
TRUSSELL FOOD / BUTCHER	12,700	-
GRNAT – SAINSBURY'S	3,200	-
FINANCIAL INCLUSION PROJECT	-	43,418
ARNOLD CLARK	-	2,500
	<hr/>	<hr/>
	21,100	63,638
<b>Total incoming resources</b>	111,067	131,678
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	91,693	85,309
<b>Charitable activities</b>		
WAGES	-	16,455
COOP	200	-
TRUSSELL COST OF LIVING CRISIS / NATIONWIDE	4,463	866
TRUSSELL FOOD	9,000	12,720
BUTCHER	3,700	-
GRANTS – SAINSBURY'S	3,200	-
SAC CHARITABLE TRUST PRESTWICK AND MONKTON	-	5,000
FINANCIAL INCLUSION PROJECT	14,425	-
	<hr/>	<hr/>
	34,988	35,041



Total resources expended	126,681	120,350
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(15,614)</b>	<b>11,328</b>
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

