



East Lothian **Foodbank**

Annual Report April 2024-March 2025



Local in every community

View from the Chair



Welcome to our annual report for April 2024 to March 2025.

We have structured this report in line with our updated strategic plan; faced with ongoing need and declining food and cash donations, a strong strategy allows us to focus our efforts on the things we believe will make a genuine difference to our community, and we hope the structure will help you understand and appreciate everything we are doing, and the rationale behind it.

We took a collective approach to developing this revised strategy, with input from our entire staff and volunteer team as well as our key stakeholders to ensure we continue to make a positive contribution in our community whilst staying aligned to the wider objectives of the East Lothian Partnership Poverty Plan 24-28.

Our crisis Food and Essentials services is, of course, still the core of our activity. Our team has continued to look creatively at how we can best offer this service to meet the needs of our service users. At the same time we have expanded our money advice service, empowering more people by giving them access to the right tools and support; and our community engagement activities have really helped us hear and understand the voices of those who use our services. Underpinning all of this, we have focused on building out the right team structure to allow us to face the challenges of the future, and putting in the right governance to ensure the Board are best able to support the whole team.

Clearly, to deliver this agenda one of the things we most need to maintain is income. Faced with both a significant drop in food donations and a decline in financial donations, it would have been easy to throw up our hands and declare it impossible... but it is to the immense credit of the whole team that they instead put their thinking caps on and came up with the amazing ELFS (East Lothian Foodbank Supporters) campaign this winter. They embraced the chance to put the fun into fundraising, and supercharged our community engagement at a time when many are feeling compassion fatigue (I even got into the spirit of things at Haddington Tesco with my ELFS hat on during our winter collection week, as evidenced below!).

Ultimately we could not do any of this without you, our family of ELFS; every single one of you reading this report is an essential part of what makes our Foodbank unique and a core part of the East Lothian community. Thank you all.

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Our refreshed strategy, focusing on 2024-27, provides the framework for all of the decisions we make about how we will continue to evolve the way we support our community, maintaining a balance between addressing the short-term needs of those experiencing hardship, and striving to achieve a future where nobody needs to use a food bank.

Our Values

Respect

Dignity

Empowerment

Together

Accountability

Our Vision

East Lothian is a community **free from poverty**, where everyone has **hope for the future**.

Our Mission

To provide **emergency food and daily essentials** for those without enough money to live on; to work with community partners in providing **effective advice and support** for those living with financial hardship; and to **influence policy** towards the eradication of poverty in East Lothian.

Alleviate the impact of food poverty

We will provide an **emergency food and essentials service** to those facing financial challenges in East Lothian.

Empower and support our community

We will provide a welcoming and safe community hub, offering appropriate **advice and support** at an early stage, helping to reduce the impact of financial hardship.

Campaign for change

We will use data and life stories to challenge inequality, influence policymakers, and work across our community to **effect positive change**.

Future-proof our organisation

We will build a **strong and sustainable organisation** capable of both delivering our existing service commitments and adapting to the future needs of our clients and community.

Maintain good governance

We will ensure that our Board and governance structures are designed to **support the evolving needs of our organisation** and the effective execution of our strategic plan.



View or download our 2024-7 strategy on our website - visit <https://tinyurl.com/ELFBStrategy> or use the QR code

Our crisis Food and Essentials service continued to see consistent high levels of need throughout the year from people in our community who have been left without enough money to live on.

We rely heavily on donated food to meet the sustained needs of our community. Despite the ongoing generosity of our many committed supporters, 2024/25 saw our service significantly challenged by a **critical decline in the food donations we rely on** to deliver our service. In response, purchase of essential core food items almost doubled this year.



Despite these challenges, our Food and Essentials service again provided **over 120,000 meals**, working with our network of 89 referral partners to ensure our support continued to reach those in need and ensuring we are truly **local in every community**.

5,687
requests fulfilled

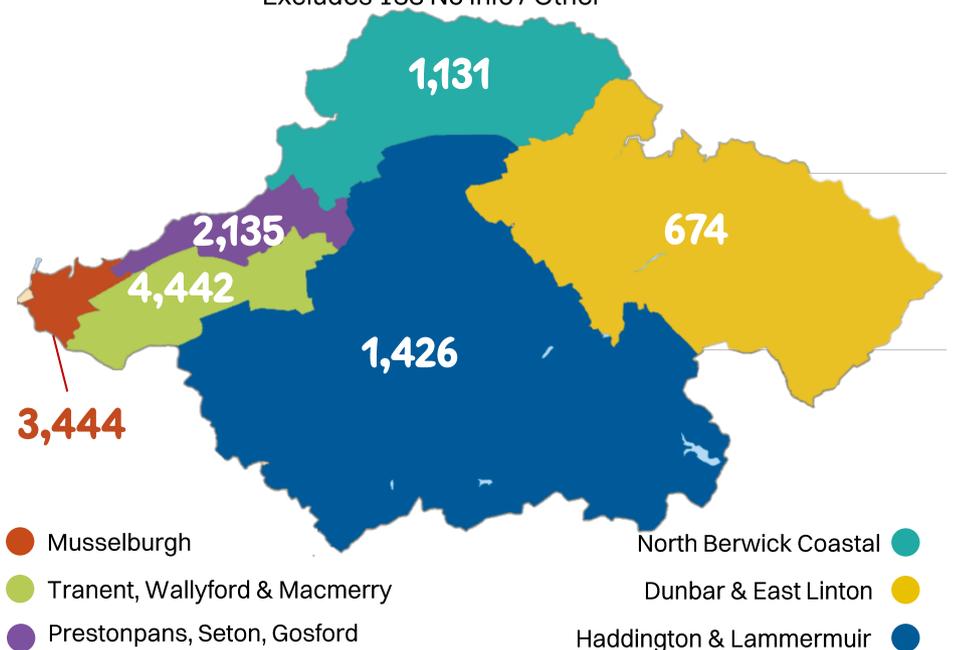
4,639
children fed

8,746
adults fed

120,465
meals provided

People fed across each community in East Lothian in 2024-25

Excludes 133 No Info / Other



“ Really easy to talk to and I **don't feel judged.** ”

“ The staff and support we get, if it wasn't for yourselves **we would have nothing** ”

“ The Foodbank has been a **lifesaver.** I genuinely mean that. ”

ELFB Service User comments

We believe that offering holistic support is key to empowering and supporting our community. With **61%** of individuals referred to the Foodbank for the rising cost of essentials and **17%** living with priority debt, we continued to prioritise our service users in financial hardship with our dedicated Money Advice Service.

Through our partnership with the Fuelbank Foundation, we made **172** referrals totalling **£6,384** in fuel crisis support. In addition, with funding from Musselburgh and Fa'side Area Partnerships we were able to offer immediate financial relief to **8** households in fuel crisis, totalling **£750**.

About our money advice service

Our project now has two advice workers and a part time Financial Inclusion Officer based in our foodbank to oversee the project. In this financial year:



Case Study: Samantha*

Our money advice service was able to support Samantha to apply for the Limited Capability for Work element of Universal Credit (UC), and Adult Disability Benefit (ADP)

Hardship

When Samantha started using our foodbank, she had £400 a month to live on before paying her rent and council tax. This standard UC did not cover the essentials and her debt repayments.

Samantha was keen to work with our advisers to support her in maximising her income. After applications to UC and APD had been submitted, Samantha had been subjected to a longer than average wait and then an initial decision of no award from ADP.

Together, they decided to challenge this decision and reapply

Hope

After a long wait, Samantha was awarded the extra element for UC of a further **£423.27** a month and a back payment of **£2,500**.

After reapplying for APD, she was also awarded a standard living rate of **£320.20** per month and a back payment of **£4,900**.

Because of this, she is now debt-free, and is able to afford her bills and essentials.

Samantha has not needed to use the foodbank and our services since then!

*Name changed for confidentiality

Through our campaigning, we continued to lift up voices, share experiences, and build momentum for a future where dignity and fairness are at the heart of East Lothian's communities

Key campaign actions this year

This year we maintained our focus on the **Guarantee Our Essentials** campaign and amplifying voices through our **Stories of Hardship and Hope** tablecloth activities.

We also hosted a community conversation at the East Lothian's Third Sector Annual Conference. Participants reflected on the impact of low Universal Credit levels, sharing experiences and insights. These conversations are captured in our report **Community Conversations: Real Stories, Real Struggles and a Call for Change** and underscore the harsh realities of living on insufficient income helping us to advocate with greater clarity and urgency for a social security system that enables everyone to meet their basic needs.



Read our report by scanning the QR code or download at <https://tinyurl.com/ELFBCC>



Poverty and Inequalities Question Time in partnership with the Working for Change Collective (WFCC).



Our **Foodbank Survey** helps us better understand the challenges faced by people using our Foodbank, what needs to change and how support can be improved.



We continued to work together with WFCC on their campaign on **stigma** and we are excited to read the full report soon.



ELFB participated in **research** into the barriers and potential mechanisms for addressing food insecurity in Scotland by the University of Aberdeen.

“**Hope** is seeing people want change – and being **empowered** to make it happen”

Community Conversation attendee comment

Amid the **hardship** people face, we also heard powerful expressions of **hope** — rooted in dignity, opportunity, and connection.

When essential needs are met, people can look beyond survival to imagine and build a better future together.

We are deeply grateful to everyone who has shared their story, taken part in surveys, and supported campaign actions—your voices and contributions are vital to driving change and shaping a fairer East Lothian. **Thank you!**

With a renewed vision and sharper strategic focus, our team continued to grow and evolve throughout 2024/25 to ensure we remain fit for purpose. We introduced 3 new roles and restructured to strengthen our long-term sustainability, to improve operational processes and to deliver our strategic priorities effectively.

Roles created in 2024-5

- Warehouse Assistant (grant funded)
- Fundraising Manager (grant funded)
- Operations Manager (grant funded)

Roles expanded in 2024-5

- Comms & Admin Assistant
- Service Coordinator

Our organisation structure (as of 31st March 2025)



Elaine Morrison
Foodbank Director



Lisa McCart
Food and Logistics
Manager



Lucy Daniels
Fundraising and
Campaigns Manager
Moved Role December 2024



Aimee Bryson
Operations Manager
Moved Role February 2025



Mark Singleton
Finance Manager
Joined April 2025



Gavin Lightwood
Warehouse
Assistant
Joined September 2024



Leigh McVinchey
Local Organiser
Joined January 2025



Grace Baird
Service Coordinator
Joined October 2024



Audrey Renwick
Financial Inclusion Officer
Joined April 2025



Isla Macdonald
Communications and
Administrative Assistant
Joined April 2025



Roles confirmed as of March 31st 2025, filled in April

How do we get the food out there? It's all down to our volunteers who sort, pack, and deliver parcels to every corner of East Lothian. With continuing high level of need, we simply couldn't do it without them. Our volunteers are at the heart of everything we do—without them, there is no us."

-  **120** amazing volunteers (up 6% vs last year)
-  **6,240** warehouse hours sorting and packing
-  **116 tonnes** of food and toiletries on the move, reaching every community in East Lothian
-  **1** donated electric van



That's nearly **4** times around the world!

This year, we also celebrated our first harvest from our community allotment — thanks to our band of dedicated volunteers, especially Paddy and Paul, who planted, watered and weeded their way to a bumper crop of potatoes and onions. Thanks also to Lorraine and the Natural Connections team who helped plan and develop our plot in order for us to get planting.



Our volunteers were our biggest East Lothian Foodbank Supporters (ELFS), championing our Christmas campaign, helping us achieve our ELF Goals of £10,000 and 10,000kg of food and essentials donated.

We also want to honour the memory of our much-loved volunteer, Geoff Mason, who we sadly lost last year.

Over seven years, Geoff supported the foodbank with generosity, kindness and good humour — leaving a lasting impact on all of us.



Although our Trustees are volunteers, they are legally responsible for the good running and sustainability of the charity. This financial year saw us increase our focus on risk management, introduce additional financial tracking and forecasting models, and reflect on our own strengths and weaknesses so that we could start to recruit new expertise into our Board in 2025.

Who we are: Trustees 2024-25

Simon Ray - Chair (joined May '24)

Jackie Burman - Secretary

Hector Kilpatrick - Treasurer

Ann Allison

Dan Paris

Nigel Schofield (joined July '24)

The Board was also supported this year by Hannah Nelson as our first advisory board member; providing us with advice and guidance on Fundraising, Hannah joined us in November 2024.

Our Key focus areas in 2024-5

Risk Management

This year we introduced a new risk management policy & procedures, allowing us to more effectively track the challenges faced by the Foodbank.

The Board identified five key risk areas and established mitigation approaches to help protect the charity:

- Financial Sustainability
- Premises
- Organisational Sustainability
- Information Security, Data Protection & Cybersecurity
- Regulatory changes

Board Skills Assessment

Organisational sustainability includes not only the operations team, but the Board itself. Our self-assessment identified strong performance over 22 areas, but highlighted gaps in three key areas, which we have goaled ourselves to close in 2025-6.

- Understanding of some key internal processes and policies
- Data Protection, Technology, Cyber Risk and AI
- HR & Employment Practices

Governance Tools

Good governance need not be a burden to the organisation; introducing streamlined tools actually makes it easier for us to support the Foodbank.

- New register of key risks
- New register of interests and declaration of interest process
- Eliminated use of trustee personal emails for FB business
- Created new Sharepoint hubs for board documents, policies and training
- Created "advisory board member" role type

Donations from the public, groups and businesses in East Lothian, while down for the second year running, have remained exceptionally generous, and we would like to take this opportunity to thank everybody who has donated to us this year. We have also benefited from a small number of grants to support necessary expansion of our team. Our full audited accounts are appended to this Annual Report and a brief summary included below.

Our total income for the financial year 2024-5 was **£656,853**, consisting of:

Food donations valued at	Cash donations totalling	Grants totalling	Other income and assets donated
£160,086	£255,984	£206,764	£34,019

How we used these funds

Food & Essentials	Advice & Support	Community Engagement	Other
65%	11%	5%	19%

We spent **£623,026** over the year, with the majority going to our Food and Essentials service; to put that into perspective, the cost of food and toiletries alone was valued at £273,000, covered both by donated items and by grants provided to us by Trussell and other organisations.

We also invested in financial advice, inclusion work and our community projects, all made possible through restricted funding.

The balance of expenditure is a combination of management and running costs, external fees and starting to use our grant for a dedicated Fundraiser.

Overall, the foodbank's activities during the fiscal year produced a net surplus of **£33,837**, whilst the charity's bank deposits increased by **£25,445** to **£511,018**.

Of this total **£328,678** is unrestricted funding, within which £30,000 has been set aside to support a future premises move. This leaves an unrestricted and undesignated balance of **£298,678** which compares favourably to our reserve target at the end of March of **£122,799**, representing the charity's last six months' cumulative unrestricted operating costs.

Looking forward

We expect our reserves to go down significantly during calendar year 2025-6, as many of our grants are coming to an end. Financial sustainability is our **key risk** going forward. We are monitoring the situation closely and we are working hard to secure new funding and put plans in place to protect our services.

Because at the heart of everything we do is one simple goal: *making sure no one in East Lothian goes without food.*

East Lothian Foodbank is a Scottish Charitable Incorporated Organisation (SCIO), registered on 30 October 2012 (registered number SC043523). We are affiliated to UK poverty and hunger charity Trussell (formerly known as the Trussell Trust). The foodbank was set up in 2012 as a response to local need and we have been the last resort for thousands of local people since opening.

OUR PURPOSE

Our purpose is the prevention or relief of poverty in East Lothian.

OUR MEMBERS

Members are an important part of our Constitution. Members have the right to attend members' meetings (including any annual general meeting) and have important powers under our Constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the Constitution itself.

If you would like to become a member of the foodbank, as an individual or as a representative of your organisation, then please email our secretary: secretary@eastlothian.foodbank.org.uk.

If your application is accepted, we will confirm your membership after the subsequent board meeting. No membership fee is payable and members have no liability to pay any sums to help meet the debts (or other liabilities) of East Lothian Foodbank if it is wound up. If the charity is unable to meet its debts the members will not be held responsible.

We are entirely reliant on donations and grants to serve our community—we could not do this without you: every person and organisation that donates food or money; the businesses, churches and other organisations that host collection boxes and welcome us to your events; our community partners; our staff and volunteers; and our friends at Trussell.

Thank you all



**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
East Lothian Foodbank**

Sumer Auditco Ltd
Statutory Auditor
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

East Lothian Foodbank

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for the Year Ended 31 March 2025**

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East Lothian Foodbank

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES

R Goode - Secretary (resigned 02/04/24)
A Allison
N Goode - Interim Chair (resigned 28/05/24)
L McVinish (resigned 04/10/24)
P Meiklejohn (resigned 09/07/24)
D Paris
H Kilpatrick - Treasurer
J Burman - Secretary (appointed 02/04/24)
S Ray - Chair (appointed 28/05/24)
N Schofield (appointed 09/07/24)

PRINCIPAL ADDRESS

3 Civic Square
Tranent
East Lothian
EH33 1LH

**REGISTERED CHARITY
NUMBER**

SC043523

AUDITORS

Sumer Auditco Ltd
Statutory Auditor
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

East Lothian Foodbank**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

FINANCIAL REVIEW**Financial position****Receipts**

Total receipts amounted to £656,853; these consisted of:

67,547kg donated stock valued at	£160,086
Cash donations from individuals and organisations (unrestricted)	£204,184
Cash donations from individuals and organisations (restricted)	£ 51,800
Van donation	£ 10,530
Bequest	£7,993
Grants	£206,764
Gift Aid	£7,685
Interest Income	£7,811

Expenditure

Total payments of £623,026 were recorded during the year to 31st March 2025, these consisted of:

Direct expenditure:	£334,612	£280,237 stock and warehouse
		£54,375 outsourced financial inclusion officer
Support expenditure:	£288,414	£267,224 management
		£21,190 governance

Net Income

This resulted in a net surplus of £33,827. Whilst unrestricted net funding increased by £67,132, restricted net funding fell by £33,305.

Net assets

Net assets as of 31st March 2025 totalled £599,654, these consisted of:

Tangible assets	£16,764
Stock	£11,150
Debtors	£89,213
Creditors	(£28,491)
Cash at bank	£511,018

Cash deposits

Cash deposits as of 31st March 2025 totalled £511,018, an increase of £25,445 during the year.

Of this sum, £182,340 is restricted and the remainder, £328,678 is unrestricted. £30,000 of the unrestricted funding has been designated (set aside) for a possible property move. These funds are deposited with the Co-operative Bank, the Royal Bank of Scotland and the Skipton Building Society.

Reserves policy

To ensure the smooth running of the charity, the Board's reserves policy defines the minimum acceptable unrestricted reserves level as 6 months' historic operating costs (excluding exceptional items). As of 31st March 2025, this figure was £122,800, which compares favourably to the unrestricted bank balance of £298,678 (excluding the cash designated for a possible property move).

East Lothian Foodbank

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Going Concern

These financial statements have been prepared on a going concern basis. The board believes that this is appropriate given the charity's reserves, when combined with sizeable recurring financial and food donations, are sufficient to cover 12 months' operating costs.

Furthermore, the board closely monitors the charity's progress against (i) budget and (ii) reserves policy; and reviews regularly updated cashflow forecasts.

Should it become apparent that the charity's minimum reserves cover requirement is likely to be breached structurally, the board believes that there are a number of actions that it will be able to take in order to ensure income and expenditure align in good time and so protect the charity's long-term future.

Commentary

The charity finished the fiscal year 2025 in a good financial position. Whilst demand for food parcels remains high, the anticipated growth in demand over the period did not materialise. This resulted in less unrestricted cash being consumed on food and toiletries than previously expected.

However, there has been a material increase in the foodbank's overhead as restricted grants are consumed and not replaced. This has resulted in an increased rate of consumption of the charity's unrestricted funds.

The board, therefore, anticipates that the unrestricted funding 'excess' versus the minimum unrestricted reserves requirement will decline appreciably during the forthcoming fiscal year and are monitoring the situation closely.

A comprehensive fund-raising strategy has been developed and restricted funding has been received to implement it. At the same time, we remain focussed on reducing costs, where we can, without compromising the foodbank's day-to-day services or the charity's long-term mission.

Purpose and Activities

The charity's purpose is the prevention or relief of poverty in East Lothian. It supports this purpose through three key areas of activity; the provision of emergency food and daily essentials for those without enough money to live on; working with community partners in providing effective advice and support for those living with financial hardship ; and influencing policy towards the eradication of poverty in East Lothian.

In the financial year 2024-2025, the charity provided emergency food and essentials to 5,687 households (last year 5,722), (including deliveries to repeat users of the charity's services), equivalent to 120,465 meals (last year 124,893) for 13,385 (13,877) people who we supported, including 4,639 children (5,077). It also made 131 referrals to the Fuelbank Foundation (last year 271).

The charity's Money Advice Service, delivered in partnership with Musselburgh Citizens' Advice Bureau, reached its second anniversary in October 2024. During the financial year 2024 – 2025, 299 clients were supported (last year 132), 219 of which had direct financial gains totaling £195,006 (last year £139,024).

Governing document

The Charity is controlled by its constitution and is a Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of new trustees

The Board may at any time appoint a member to become a Trustee, for an initial term of three years, up to the maximum number of Trustees defined in the charity's constitution (currently 9).

However, at each AGM the charity Trustees must retire from the Board and stand to be re-elected by the members, as outlined in the charity's constitution. Furthermore, at each AGM members may propose and elect any other members to be a charity Trustee.

Board meetings are held regularly, at a frequency defined by the constitution (currently no fewer than 6 per calendar year), with a minimum of three Trustees required to attend for a quorum.

East Lothian Foodbank

**Report of the Trustees
for the Year Ended 31 March 2025**

Risk management

The Board's assessment to date is that the principal risks are financial and operational. Ongoing oversight of these areas of risk is maintained through direct reporting from operational leadership and the Treasurer at each Board meeting, and are reflected in the minutes of these meetings and the regular review of related policies which are designed to mitigate the most significant risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 order of the board of trustees on 7th October 2025 and signed on its behalf by:

Signed by:



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H Kilpatrick - Treasurer

Report of the Independent Auditors to the Trustees of East Lothian Foodbank

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Report of the Independent Auditors to the Trustees of East Lothian Foodbank

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charity SORP FRS 102 and Charities & Trustees Inv (Scotland) Act 2005. The engagement partner ensured the engagement team had the necessary competence, capabilities and skills to identify laws and regulations and that they remained alert to such matters throughout the audit.

Based on the results of our risk assessments we designed our audit procedures to identify non-compliance with such laws and regulations. We identified and evaluated the laws and regulations and enquired of management whether they were aware of any instances of non-compliance. We corroborated these through review of legal and professional fees and review of board minutes.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. The laws and regulations we considered in this context included UK Employment Law, Health and Safety at Work Act 1974, Environmental Health and Fire Safety regulations.

Report of the Independent Auditors to the Trustees of East Lothian Foodbank

Based on the results of our risk assessments we designed our audit procedures to identify non-compliance with such laws and regulations. We identified and evaluated the laws and regulations and enquired with management whether they were aware of any instances of non-compliance and what procedures were in place to ensure compliance. We corroborated this through review of correspondence with any regulators, review of charitable company policy for health and safety procedures and carried out a review of wages information.

We assessed the risks of material misstatement in respect of fraud via enquiries of management and those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud and considered the internal controls in place to mitigate risks of fraud. The Foodbank Manager and Consultant Finance Manager process all transactions and payment of invoices, mitigating the risks of fraud. Also, the Trustees meet regularly to review the charity's financial position in detail.

To address the risk of fraud through management bias and override of controls we performed analytical procedures to identify any unusual or unexpected relationships, assessed the level of subjectivity and estimation within the account balances and investigated the rationale behind any significant or unusual transactions. Additionally, we recognise the close involvement of Trustees with the running of the charity which minimises this risk.

With regard to identification of material misstatements in relation to fraud, we considered income recognition in line with FRS102, reviewed the appropriateness of the accounting policies selected and reviewed disclosures for completeness and accuracy. We closely reviewed the client's grant and donations received, which makes up their main source of income. We also identified related parties and reviewed the completeness and accuracy of related party transactions. Expenditure was also reviewed in detail, ensuring items were charged to the correct fund.

The main factors of the audit process which may affect the likelihood of detection of irregularities include the element of inherent difficulty always present in detecting irregularities due to fraud, the increase in the inherent difficulty due to remote audit testing and that conclusions on the design and implementation of internal controls focus only on those we have assessed as key controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

370889B2142B482...

Greg Stapley (Senior Statutory Auditor)
For and on behalf of Sumer Auditco Limited
Statutory Auditor
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Date: 7th October 2025

East Lothian Foodbank**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	444,594	204,448	649,042	675,852
Investment income	3	<u>7,811</u>	<u>-</u>	<u>7,811</u>	<u>3,194</u>
Total		<u>452,405</u>	<u>204,448</u>	<u>656,853</u>	<u>679,046</u>
EXPENDITURE ON					
Charitable activities	4				
Foodbank		<u>385,273</u>	<u>237,753</u>	<u>623,026</u>	<u>564,824</u>
NET INCOME/(EXPENDITURE)		67,132	(33,305)	33,827	114,222
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>286,082</u>	<u>279,745</u>	<u>565,827</u>	<u>451,605</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>353,214</u></u>	<u><u>246,440</u></u>	<u><u>599,654</u></u>	<u><u>565,827</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

East Lothian Foodbank**Statement of Financial Position
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	9	15,750	1,014	16,764	4,310
CURRENT ASSETS					
Stocks	10	11,150	-	11,150	18,657
Debtors	11	18,319	70,894	89,213	77,556
Cash at bank		<u>328,678</u>	<u>182,340</u>	<u>511,018</u>	<u>485,573</u>
		358,147	253,234	611,381	581,786
CREDITORS					
Amounts falling due within one year	12	(20,683)	(7,808)	(28,491)	(20,269)
NET CURRENT ASSETS		<u>337,464</u>	<u>245,426</u>	<u>582,890</u>	<u>561,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>353,214</u>	<u>246,440</u>	<u>599,654</u>	<u>565,827</u>
NET ASSETS		<u><u>353,214</u></u>	<u><u>246,440</u></u>	<u><u>599,654</u></u>	<u><u>565,827</u></u>
FUNDS	13				
Unrestricted funds				353,214	286,082
Restricted funds				<u>246,440</u>	<u>279,745</u>
TOTAL FUNDS				<u><u>599,654</u></u>	<u><u>565,827</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th October 2025 and were signed on its behalf by:

Signed by:

Hector Kilpatrick

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H Kilpatrick - Treasurer

The notes form part of these financial statements

East Lothian Foodbank**Statement of Cash Flows
for the Year Ended 31 March 2025**

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	34,752	136,109
Interest paid		<u>(1,291)</u>	<u>(1,382)</u>
Net cash provided by operating activities		<u>33,461</u>	<u>134,727</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(15,827)	(1,561)
Interest received		<u>7,811</u>	<u>3,194</u>
Net cash (used in)/provided by investing activities		<u>(8,016)</u>	<u>1,633</u>
Change in cash and cash equivalents in the reporting period			
		25,445	136,360
Cash and cash equivalents at the beginning of the reporting period	2	<u>485,573</u>	<u>349,213</u>
Cash and cash equivalents at the end of the reporting period	2	<u>511,018</u>	<u>485,573</u>

The notes form part of these financial statements

East Lothian Foodbank**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	31/3/25 £	31/3/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	33,827	114,222
Adjustments for:		
Depreciation charges	3,373	1,810
Interest received	(7,811)	(3,194)
Interest paid	1,291	1,382
Decrease/(increase) in stocks	7,507	(2,096)
(Increase)/decrease in debtors	(11,657)	22,630
Increase in creditors	<u>8,222</u>	<u>1,355</u>
Net cash provided by operations	<u><u>34,752</u></u>	<u><u>136,109</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	485,573	25,455	511,018
	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>485,573</u></u>	<u><u>25,445</u></u>	<u><u>511,018</u></u>

The notes form part of these financial statements

East Lothian Foodbank**Notes to the Financial Statements
for the Year Ended 31 March 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Such income is only deferred when:

- The donor specified that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grant income provides funding to support activities and is recognized where there is entitlement, probability of receipt and the amount can be measured reliably.

Investment income is recognised on a receivable basis

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.

Volunteers and donated goods and services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Food and toiletries donated to the charity and held as stock for distribution by food bank directly operated by the charity, are recognised as income within voluntary income when received and as stock; an equivalent amount is included as expenditure when stock is distributed.

Tangible fixed assets

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

Plant and machinery	- 33% on cost
Fixtures and fittings	- 33% on cost
Computer equipment	- 25% on cost

Stocks

Stocks comprise food and toiletries held for distribution by the food banks directly operated by the charity. Stocks are valued at fair value, after allowance for obsolete and slow-moving items. To determine the value of donated stock the Trussell trust recommends an average value of £2.37 per kg of food donated.

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****1. ACCOUNTING POLICIES - continued****Taxation**

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Accounting estimates and judgements

In preparing the financial statements estimates and judgements have been made when applying the accounting policies. These are evaluated on an ongoing basis and are based on historical experience. The only areas where estimates or judgements have a material effect on the values within the financial statements are:

- Depreciation on tangible fixed assets;
- The fair value of food stocks
- The allocation of support costs across expenditure categories in the Statement of Financial Activities.

Going concern

The Trustees have considered both the charity's position at the year end and the impact of future activities. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements. Trustees have a reasonable expectation that there are no material uncertainties about the charity's ability to continue its operations, including to meet its liabilities, for the foreseeable future. As such, the charity continues to adopt the going concern basis in preparing the financial statements.

2. DONATIONS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	434,593	406,628
Gift aid	7,685	7,921
Grants	<u>206,764</u>	<u>261,303</u>
	<u>649,042</u>	<u>675,852</u>

East Lothian Foodbank

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	<u>7,811</u>	<u>3,194</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Foodbank	<u>334,612</u>	<u>288,414</u>	<u>623,026</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Foodbank	<u>267,224</u>	<u>21,190</u>	<u>288,414</u>

Support costs, included in the above, are as follows:

Management

	31/3/25	31/3/24
	Foodbank £	Total activities £
Wages	153,406	99,744
Social security	12,301	8,522
Pensions	2,916	1,863
Subcontracting	32,986	34,106
Other operating leases	6,322	7,166
Musselburgh CAB wage	-	29,000
Insurance	990	779
Light and heat	6,288	2,507
Telephone	2,491	2,451
Postage and stationery	3,102	3,247
Advertising	3,068	1,772
Sundries	1,443	699
Volunteer & Staff expenses	22,085	8,732
Cleaning	5,689	6,770
Equipment	506	1,174
Subscriptions	727	900
Repairs & Maintenance	646	1,751
IT costs	3,754	685
Professional fees	3,840	-
Depreciation of tangible and heritage assets	3,373	1,810
Bank Charges	<u>1,291</u>	<u>1,382</u>
	<u>267,224</u>	<u>215,060</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****5. SUPPORT COSTS - continued
Governance costs**

	31/3/25	31/3/24
	Foodbank	Total
	£	£
Auditors' remuneration	13,200	7,920
Auditors' remuneration for non audit work	3,054	2,940
Professional Fees	<u>4,936</u>	<u>11,797</u>
	<u>21,190</u>	<u>22,657</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

	31/3/25	31/3/24
	£	£
Wages and salaries	153,406	99,744
Social security costs	12,301	8,522
Other pension costs	<u>2,916</u>	<u>1,863</u>
	<u>168,623</u>	<u>110,129</u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Staff	<u>7</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	431,546	244,306	675,852
Investment income	<u>3,194</u>	<u>-</u>	<u>3,194</u>
Total	<u>434,740</u>	<u>244,306</u>	<u>679,046</u>
EXPENDITURE ON			
Charitable activities			
Foodbank	<u>446,218</u>	<u>118,606</u>	<u>564,824</u>
NET INCOME/(EXPENDITURE)	(11,478)	125,700	114,222

East Lothian Foodbank

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	<u>456</u>	<u>(456)</u>	<u>-</u>
Net movement in funds	(11,022)	125,244	114,222
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>297,103</u>	<u>154,502</u>	<u>451,605</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>286,081</u></u>	<u><u>279,746</u></u>	<u><u>565,827</u></u>

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	3,319	579	-	3,457	7,355
Additions	<u>135</u>	<u>518</u>	<u>10,530</u>	<u>4,644</u>	<u>15,827</u>
At 31 March 2025	<u>3,454</u>	<u>1,097</u>	<u>10,530</u>	<u>8,101</u>	<u>23,182</u>
DEPRECIATION					
At 1 April 2024	1,263	182	-	1,600	3,045
Charge for year	<u>979</u>	<u>290</u>	<u>698</u>	<u>1,406</u>	<u>3,373</u>
At 31 March 2025	<u>2,242</u>	<u>472</u>	<u>698</u>	<u>3,006</u>	<u>6,418</u>
NET BOOK VALUE					
At 31 March 2025	<u><u>1,212</u></u>	<u><u>625</u></u>	<u><u>9,832</u></u>	<u><u>5,095</u></u>	<u><u>16,764</u></u>
At 31 March 2024	<u><u>2,056</u></u>	<u><u>397</u></u>	<u><u>-</u></u>	<u><u>1,857</u></u>	<u><u>4,310</u></u>

10. STOCKS

	31/3/25 £	31/3/24 £
Stocks	<u><u>11,150</u></u>	<u><u>18,657</u></u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/25	31/3/24
	£	£
Other debtors	<u>89,213</u>	<u>77,556</u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/25	31/3/24
	£	£
Trade creditors	9,390	3,032
Taxation and social security	2,847	2,263
Other creditors	<u>16,254</u>	<u>14,974</u>
	<u>28,491</u>	<u>20,269</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	256,082	67,132	-	323,214
Designated	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	286,082	67,132	-	353,214
Restricted funds				
Trussell Trust - Financial Inclusion	73,286	41,826	(6,000)	109,112
Trussell Trust - Organising and Local Mobilisation	14,664	3,895	-	18,559
Trussell Trust - Volunteer Development	12,718	(12,718)	-	-
Trussell Trust - Strategic Facilities	30,000	(15,000)	-	15,000
ELC - Energy Fund	4,550	(750)	-	3,800
Trussell Trust - Sustainability Extra Food Costs	98,407	(93,659)	-	4,748
Trussell Trust - Sustainability Fundraising Manager	21,700	(9,137)	-	12,563
Trussell Trust - Sustainability Warehouse Assistant	16,700	(6,944)	-	9,756
Comm Mental Health & Wellbeing	7,720	(5,711)	-	2,009
Donation - Volunteer Expenses	-	187	-	187
Trussell Trust - Ops Manager	-	14,500	6,000	20,500
Donation - Resue Scotland Vehicle / Driver	-	8,370	-	8,370
Donation - Reuse Scotland Charity Payments	-	35,000	-	35,000
WFCC - Growing & Changing Group	-	1,175	-	1,175
PSG Partnership - Blindwells Community	-	680	-	680
Arnold Clark - Connect Hub	-	1,958	-	1,958
ELFFN - Tyne & Esk Easter Parcels	-	1,000	-	1,000
PSG Growing & Changing - Spring Fest	-	242	-	242
Fa'side Area Partnership - Energy Crisis Fund	<u>-</u>	<u>1,781</u>	<u>-</u>	<u>1,781</u>
	<u>279,745</u>	<u>(33,305)</u>	<u>-</u>	<u>246,440</u>
TOTAL FUNDS	<u>565,827</u>	<u>33,827</u>	<u>-</u>	<u>599,654</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	452,405	(385,273)	67,132
Restricted funds			
Trussell Trust - Financial Inclusion	113,489	(71,663)	41,826
Trussell Trust - Organising and Local Mobilisation	23,697	(19,802)	3,895
Trussell Trust - Volunteer Development	-	(12,718)	(12,718)
Trussell Trust - Strategic Facilities	(15,000)	-	(15,000)
ELC - Energy Fund	-	(750)	(750)
Trussell Trust - Sustainability Extra Food Costs	1,546	(95,205)	(93,659)
Trussell Trust - Sustainability Fundraising Manager	-	(9,137)	(9,137)
Trussell Trust - Sustainability Warehouse Assistant	-	(6,944)	(6,944)
Comm Mental Health & Wellbeing	-	(5,711)	(5,711)
Donation - Volunteer Expenses	1,800	(1,613)	187
Donation - Staff Bonuses	5,000	(5,000)	-
Trussell Trust - Ops Manager	18,000	(3,500)	14,500
Donation - Resue Scotland Vehicle / Driver	10,000	(1,630)	8,370
Donation - Reuse Scotland Charity Payments	35,000	-	35,000
WFCC - Growing & Changing Group	2,750	(1,575)	1,175
ELC - Kindness Cafe	660	(660)	-
ELFFN - Lintel Trust	500	(500)	-
PSG Partnership - Blindwells Community	1,125	(445)	680
Arnold Clark - Connect Hub	2,500	(542)	1,958
ELFFN - Tyne & Esk Easter Parcels	1,000	-	1,000
PSG Growing & Changing - Spring Fest	600	(358)	242
Fa'side Area Partnership - Energy Crisis Fund	<u>1,781</u>	<u>-</u>	<u>1,781</u>
	<u>204,448</u>	<u>(237,753)</u>	<u>(33,305)</u>
TOTAL FUNDS	<u>656,853</u>	<u>(623,026)</u>	<u>33,827</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	217,103	(11,477)	50,456	256,082
Designated	<u>80,000</u>	<u>-</u>	<u>(50,000)</u>	<u>30,000</u>
	297,103	(11,477)	456	286,082
Restricted funds				
Asda	2,846	(2,846)	-	-
ELC Community Fund	942	(906)	(36)	-
Trussell Trust - Financial Inclusion	65,015	8,271	-	73,286
Trussell Trust - Organising and Local Mobilisation	35,751	(21,087)	-	14,664
Trussell Trust - Volunteer Development	27,251	(14,533)	-	12,718
ELC - Cost of Living Assistance	21,647	(21,647)	-	-
ELC - Admin Support	300	106	(406)	-
ELFFN - Food Vouchers	750	(750)	-	-
Trussell Trust - Strategic Facilities	-	30,000	-	30,000
ELC - Energy Fund	-	4,550	-	4,550
Trussell Trust - Sustainability Extra Food Costs	-	98,407	-	98,407
Trussell Trust - Sustainability Fundraising Manager	-	21,700	-	21,700
Trussell Trust - Sustainability Warehouse Assistant	-	16,700	-	16,700
Summer Child Parcels/Winter Kits	-	14	(14)	-
Comm Mental Health & Wellbeing	<u>-</u>	<u>7,720</u>	<u>-</u>	<u>7,720</u>
	<u>154,502</u>	<u>125,699</u>	<u>(456)</u>	<u>279,745</u>
TOTAL FUNDS	<u>451,605</u>	<u>114,222</u>	<u>-</u>	<u>565,827</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	434,740	(446,217)	(11,477)
Restricted funds			
ELC Sanitary Products	8,000	(8,000)	-
Asda	-	(2,846)	(2,846)
ELC Community Fund	-	(906)	(906)
Trussell Trust - Financial Inclusion	44,248	(35,977)	8,271
Trussell Trust - Organising and Local Mobilisation	-	(21,087)	(21,087)
Trussell Trust - Volunteer Development	-	(14,533)	(14,533)
ELC - Cost of Living Assistance	-	(21,647)	(21,647)
ELC - Admin Support	4,000	(3,894)	106
ELFFN - Food Vouchers	-	(750)	(750)
Trussell Trust - Strategic Facilities	30,000	-	30,000
ELC - Energy Fund	5,000	(450)	4,550
Trussell Trust - Sustainability Extra Food Costs	100,001	(1,594)	98,407
Trussell Trust - Sustainability Fundraising Manager	21,700	-	21,700
Trussell Trust - Sustainability Warehouse Assistant	16,700	-	16,700
Summer Child Parcels/Winter Kits	6,937	(6,923)	14
Comm Mental Health & Wellbeing	7,720	-	7,720
	<u>244,306</u>	<u>(118,607)</u>	<u>125,699</u>
TOTAL FUNDS	<u>679,046</u>	<u>(564,824)</u>	<u>114,222</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS - continued**

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	217,103	55,655	50,456	323,214
Designated	<u>80,000</u>	<u>-</u>	<u>(50,000)</u>	<u>30,000</u>
	297,103	55,655	456	353,214
Restricted funds				
Asda	2,846	(2,846)	-	-
ELC Community Fund	942	(906)	(36)	-
Trussell Trust - Financial Inclusion	65,015	50,097	(6,000)	109,112
Trussell Trust - Organising and Local Mobilisation	35,751	(17,192)	-	18,559
Trussell Trust - Volunteer Development	27,251	(27,251)	-	-
ELC - Cost of Living Assistance	21,647	(21,647)	-	-
ELC - Admin Support	300	106	(406)	-
ELFFN - Food Vouchers	750	(750)	-	-
Trussell Trust - Strategic Facilities	-	15,000	-	15,000
ELC - Energy Fund	-	3,800	-	3,800
Trussell Trust - Sustainability Extra Food Costs	-	4,748	-	4,748
Trussell Trust - Sustainability Fundraising Manager	-	12,563	-	12,563
Trussell Trust - Sustainability Warehouse Assistant	-	9,756	-	9,756
Summer Child Parcels/Winter Kits	-	14	(14)	-
Comm Mental Health & Wellbeing	-	2,009	-	2,009
Donation - Volunteer Expenses	-	187	-	187
Trussell Trust - Ops Manager	-	14,500	6,000	20,500
Donation - Resue Scotland Vehicle / Driver	-	8,370	-	8,370
Donation - Reuse Scotland Charity Payments	-	35,000	-	35,000
WFCC - Growing & Changing Group	-	1,175	-	1,175
PSG Partnership - Blindwells Community	-	680	-	680
Arnold Clark - Connect Hub	-	1,958	-	1,958
ELFFN - Tyne & Esk Easter Parcels	-	1,000	-	1,000
PSG Growing & Changing - Spring Fest	-	242	-	242
Fa'side Area Partnership - Energy Crisis Fund	<u>-</u>	<u>1,781</u>	<u>-</u>	<u>1,781</u>
	<u>154,502</u>	<u>92,394</u>	<u>(456)</u>	<u>246,440</u>
TOTAL FUNDS	<u>451,605</u>	<u>148,049</u>	<u>-</u>	<u>599,654</u>

East Lothian Foodbank**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****13. MOVEMENT IN FUNDS - continued**

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 £
Unrestricted funds			
General fund	887,145	(831,490)	55,655
Restricted funds			
ELC Sanitary Products	8,000	(8,000)	-
Asda	-	(2,846)	(2,846)
ELC Community Fund	-	(906)	(906)
Trussell Trust - Financial Inclusion	157,737	(107,640)	50,097
Trussell Trust - Organising and Local Mobilisation	23,697	(40,889)	(17,192)
Trussell Trust - Volunteer Development	-	(27,251)	(27,251)
ELC - Cost of Living Assistance	-	(21,647)	(21,647)
ELC - Admin Support	4,000	(3,894)	106
ELFFN - Food Vouchers	-	(750)	(750)
Trussell Trust - Strategic Facilities	15,000	-	15,000
ELC - Energy Fund	5,000	(1,200)	3,800
Trussell Trust - Sustainability Extra Food Costs	101,547	(96,799)	4,748
Trussell Trust - Sustainability Fundraising Manager	21,700	(9,137)	12,563
Trussell Trust - Sustainability Warehouse Assistant	16,700	(6,944)	9,756
Summer Child Parcels/Winter Kits	6,937	(6,923)	14
Comm Mental Health & Wellbeing	7,720	(5,711)	2,009
Donation - Volunteer Expenses	1,800	(1,613)	187
Donation - Staff Bonuses	5,000	(5,000)	-
Trussell Trust - Ops Manager	18,000	(3,500)	14,500
Donation - Resue Scotland Vehicle / Driver	10,000	(1,630)	8,370
Donation - Reuse Scotland Charity Payments	35,000	-	35,000
WFCC - Growing & Changing Group	2,750	(1,575)	1,175
ELC - Kindness Cafe	660	(660)	-
ELFFN - Lintel Trust	500	(500)	-
PSG Partnership - Blindwells Community	1,125	(445)	680
Arnold Clark - Connect Hub	2,500	(542)	1,958
ELFFN - Tyne & Esk Easter Parcels	1,000	-	1,000
PSG Growing & Changing - Spring Fest	600	(358)	242
Fa'side Area Partnership - Energy Crisis Fund	<u>1,781</u>	<u>-</u>	<u>1,781</u>
	<u>448,754</u>	<u>(356,360)</u>	<u>92,394</u>
TOTAL FUNDS	<u>1,335,899</u>	<u>(1,187,850)</u>	<u>148,049</u>

Area Partnership - to support a community larder programme.

ELC Sanitary Products - to provide sanitary and other hygiene products.

East Lothian Foodbank

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. MOVEMENT IN FUNDS - continued

Asda - to support the salary of a foodbank manager.

ELC Community Fund - to support the development of, and reward, the foodbank volunteers.

Trussell Trust Financial Inclusion - to support the salary of a Financial Inclusion manager within Musselburgh CAB, and a Financial Inclusion officer within the foodbank. To offer financial advice to clients.

Trussell Trust Organising and local mobilisation - to support the salary of a Community and Participation Lead staff member within the foodbank.

Trussell Trust Volunteer Development - to support the salary of a Volunteer coordinator within the foodbank.

Trussell Trust Winter Support - extra support during the cold months towards extra food, blankets and hot water bottles.

Trussell Trust Strategic Facilities - to support a future move of premises.

Trussell Trust Sustainability Extra Food - to support costs of extra food to meet demand.

Trussell Trust Sustainability Fundraising Manager - to support the salary of a Fundraising Manager.

Trussell Trust Sustainability Warehouse Assistant - to support the salary of a warehouse assistant.

Summer Child Parcels / Winter Kits - to provide parcels during school holidays.

VCEL Comm Mental Health & Wellbeing - to support the work of the Community and Participation Lead staff members within the foodbank.

ELC Energy fund - to provide support to individuals struggling with fuel poverty.

ELC Cost of Living Assistance - extra support towards providing food parcels and essential toiletries for our clients.

ELC Admin Support - to support the salary of an Administration assistant within the foodbank.

ELFFN Food Vouchers - to offer food vouchers to clients which are over and above the food parcels.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

East Lothian Foodbank**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	382,796	51,797	434,593	406,628
Gift aid	7,685	-	7,685	7,921
Grants	<u>54,113</u>	<u>152,651</u>	<u>206,764</u>	<u>261,303</u>
	444,594	204,448	649,042	675,852
Investment income				
Deposit account interest	<u>7,811</u>	<u>-</u>	<u>7,811</u>	<u>3,194</u>
Total incoming resources	452,405	204,448	656,853	679,046
EXPENDITURE				
Charitable activities				
Fresh Food	-	10,489	10,489	17,924
Essential Food	-	70,292	70,292	63,856
Toiletries	-	16,076	16,076	18,345
Warehouse	15,788	-	15,788	16,047
Grants to Others	-	-	-	7,000
Musselburgh CAB Wage	-	54,375	54,375	
Stock Movement	7,506	-	7,506	(2,096)
Donated Stock	<u>160,086</u>	<u>-</u>	<u>160,086</u>	<u>206,031</u>
	183,380	151,232	334,612	327,107
Support costs				
Management				
Wages	81,068	72,338	153,406	99,744
Social security	12,301	-	12,301	8,522
Pensions	2,916	-	2,916	1,863
Subcontracting	32,986	-	32,986	34,106
Other operating leases	6,322	-	6,322	7,166
Musselburgh CAB wage	-	-	-	29,000
Insurance	990	-	990	779
Light and heat	5,538	750	6,288	2,507
Telephone	2,491	-	2,491	2,451
Postage and stationery	2,441	661	3,102	3,247
Advertising	2,775	293	3,068	1,772
Sundries	575	868	1,443	699
Volunteer & Staff expenses	10,672	11,413	22,085	8,732
Cleaning	5,689	-	5,689	6,770
Equipment	506	-	506	1,174
Subscriptions	727	-	727	900
<i>Carried forward</i>	<i>167,997</i>	<i>86,323</i>	<i>254,320</i>	<i>209,432</i>

This page does not form part of the statutory financial statements

East Lothian Foodbank**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Management				
<i>Brought forward</i>	167,997	86,323	254,320	209,432
Repairs & Maintenance	646	-	646	1,751
IT costs	3,754	-	3,754	685
Professional fees	3,840	-	3,840	
Plant and machinery	979	-	979	812
Fixtures and fittings	290	-	290	134
Motor vehicles	698	-	698	-
Computer equipment	1,208	198	1,406	864
Bank Charges	<u>1,291</u>	<u>-</u>	<u>1,291</u>	<u>1,382</u>
	180,703	86,521	267,224	215,060
Governance costs				
Auditors' remuneration	13,200	-	13,200	7,920
Auditors' remuneration for non audit work	3,054	-	3,054	2,940
Professional Fees	<u>4,936</u>	<u>-</u>	<u>4,936</u>	<u>11,797</u>
	<u>21,190</u>	<u>-</u>	<u>21,190</u>	<u>22,657</u>
Total resources expended	<u>385,273</u>	<u>86,251</u>	<u>623,032</u>	<u>564,824</u>
Net income/(expenditure)	<u><u>67,132</u></u>	<u><u>(33,305)</u></u>	<u><u>33,827</u></u>	<u><u>114,222</u></u>