

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Community Foodbank - Skye & Lochalsh

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

The Community Foodbank - Skye & Lochalsh

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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The organisation is established for charitable purposes only, and in particular, the objects are:

- To provide emergency food supplies to people in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
- To work with the wider network of voluntary and statutory organisations within Skye and Lochalsh to distribute these supplies;
- To raise awareness of the service through local newspapers, radio, website and Facebook pages;
- To advance community engagement by encouraging volunteering within the organisation.

Significant activities

1. To distribute food to statutory and voluntary welfare agencies in the community who will, in turn, distribute food to families and individuals in need.
2. To recruit, induct and support volunteers who are members of the Skye and Lochalsh community.
3. To raise and manage funds to enable the Food Bank to meet its objectives.
4. To establish sub-groups and task groups to enable the Association to meet its objectives. e.g. Finance and Administration, Publicity, Fund Raising

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

As per attached Chair's report.

ACHIEVEMENTS AND PERFORMANCE

Annual Chairperson's Report 2025

I am pleased to present this year's Chair's Report for the Community Foodbank Skye and Lochalsh. This past year has again demonstrated the strength, compassion, and resilience of our community, even in the face of growing challenges.

Supporting Those in Need

The demand for food support in our area has remained fairly steady. Rising living costs, fuel prices, and the ongoing pressures on household incomes have meant individuals and families have turned to the foodbank for help. Over the past 12 months the number of food bags given out has been roughly the same as previous years in the north end (Portree) but has decreased in the south (Broadford). We work in partnership with the Fuelbank Foundation and in the last year have secured 61 vouchers for those experiencing fuel poverty.

Volunteers and Community Spirit

At the heart of the foodbank is a dedicated team of volunteers. Whether collecting donations, packing parcels, coordinating logistics, or offering kindness to those in crisis, our volunteers have shown unwavering commitment. I want to extend a heartfelt thank you to every person who has given their time and energy this year. Your work truly makes a difference. Partnerships and Support We are incredibly grateful for the support we receive from those who contribute through food donations, fundraising efforts, and financial contributions which are vital to our ongoing work. We also continue to benefit from strong partnerships with local agencies and services who help us reach those most in need and offer wraparound support beyond food aid. Our local CAB distribute many of our parcels regularly and we are grateful of their support. As an example of our supportive community, Cafe Cuil provided 67 two course Christmas dinners to recipients of food help. These were delivered on Christmas Eve for reheating the next day.

Looking Ahead

The coming year will bring new challenges, but also opportunities. We are committed to not only meeting immediate needs, but also working towards longer-term solutions to food insecurity. We will endeavour to uphold OSCR requirements and develop our policies and procedures. In closing, I want to express my thanks to everyone involved in the work of the Community Foodbank Skye and Lochalsh. Together, we continue to show what is possible when a community stands together with compassion and determination.

With sincere thanks,
Kay Alston
Chair, Skye and Lochalsh Community Foodbank
June 2025

FINANCIAL REVIEW

Reserves policy

The Trustees consider that the General fund balance of £20,477 is sufficient to ensure there are adequate reserves to meet all financial commitments in the coming year. In addition to the General fund an unrestricted designated contingency fund of £20,000 has been established.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution as approved by OSCR

Recruitment and appointment of new trustees

Office bearers are invited to become Trustees when they take office. A further two Trustees are recruited from external agencies with which the organisation has regular contact. Trustees are asked to confirm their status as Trustee at each AGM. A person will cease to be a Trustee when they leave the organisation or the external agency or when they choose to resign as Trustee.

The Community Foodbank - Skye & Lochalsh

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC049223

Principal address

Portree Church of Scotland
Portree
Isle of Skye
IV51 9PH

Trustees

Ms G Dunan
Ms M Cameron (deceased 19.4.24)
Ms K Alston
Ms S Culbertson
Mrs D MacInnes
R Beaton
R Campbell
Mrs A Gillies
Mrs M Gillies
Ms T Keenan
S Davies (appointed 17.6.24)
Ms M McDiarmid (appointed 17.6.24)
Ms J S Liddon (appointed 17.6.24)

Independent Examiner

Isadora Holden ACCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms G Dunan - Trustee

Independent Examinees Report to the Trustees Of The Communiw Foodbank - Skye & Lochalsh

I report on the accounts for the year ended 31 March 2025 set out on pages five to ten.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006

Accounts Regulations

have not been met; or

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



Isadora Holden ACCA

The Association of Chartered Certified Accountants

Donald Rankin Business Services

Tigh an Oisean

Bridge Road

PORTREE

isle of Skye

Highland

IV51 9ER

Date:

The Community Foodbank - Skye & Lochalsh

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	33,138	29,424
Other income		40	54
Total		<u>33,178</u>	<u>29,478</u>
 EXPENDITURE ON			
Charitable activities			
Distribution of food to families and individuals in need in the community.		<u>33,949</u>	<u>48,250</u>
 NET INCOME/(EXPENDITURE)		 (771)	 (18,772)
 RECONCILIATION OF FUNDS			
Total funds brought forward		41,248	60,020
 TOTAL FUNDS CARRIED FORWARD		 <u><u>40,477</u></u>	 <u><u>41,248</u></u>

The Community Foodbank - Skye & Lochalsh

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
CURRENT ASSETS			
Cash at bank		40,837	41,590
CREDITORS			
Amounts falling due within one year	5	(360)	(342)
NET CURRENT ASSETS		<u>40,477</u>	<u>41,248</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,477	41,248
NET ASSETS		<u>40,477</u>	<u>41,248</u>
FUNDS	6		
Unrestricted funds		40,477	41,248
TOTAL FUNDS		<u>40,477</u>	<u>41,248</u>

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

.....
G Dunan - Trustee

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.

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.

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.

Donated goods

The Church of Scotland provides a storage space and a meeting space.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	33,138	29,424

3. 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.

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	29,424
Other income	54
Total	29,478
 EXPENDITURE ON	
Charitable activities	
Distribution of food to families and individuals in need in the community.	48,250
 NET INCOME/(EXPENDITURE)	(18,772)
 RECONCILIATION OF FUNDS	
Total funds brought forward	60,020
 TOTAL FUNDS CARRIED FORWARD	41,248

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other creditors	360	342

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	21,248	(771)	20,477
Designated: Contingency	20,000	-	20,000
	<u>41,248</u>	<u>(771)</u>	<u>40,477</u>
TOTAL FUNDS	<u>41,248</u>	<u>(771)</u>	<u>40,477</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,178	(33,949)	(771)
	<u>33,178</u>	<u>(33,949)</u>	<u>(771)</u>
TOTAL FUNDS	<u>33,178</u>	<u>(33,949)</u>	<u>(771)</u>

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	40,020	(18,772)	21,248
Designated: Contingency	20,000	-	20,000
	<u>60,020</u>	<u>(18,772)</u>	<u>41,248</u>
TOTAL FUNDS	<u>60,020</u>	<u>(18,772)</u>	<u>41,248</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,478	(48,250)	(18,772)
	<u>29,478</u>	<u>(48,250)</u>	<u>(18,772)</u>
TOTAL FUNDS	<u>29,478</u>	<u>(48,250)</u>	<u>(18,772)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	40,020	(19,543)	20,477
Designated: Contingency	20,000	-	20,000
	<u>60,020</u>	<u>(19,543)</u>	<u>40,477</u>
TOTAL FUNDS	<u>60,020</u>	<u>(19,543)</u>	<u>40,477</u>

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	62,656	(82,199)	(19,543)
	<u>62,656</u>	<u>(82,199)</u>	<u>(19,543)</u>
TOTAL FUNDS	<u>62,656</u>	<u>(82,199)</u>	<u>(19,543)</u>

7. RELATED PARTY DISCLOSURES

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

The Community Foodbank - Skye & Lochalsh

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	33,138	29,424
Other income		
Virgin Money cash back	40	54
Total incoming resources	33,178	29,478
EXPENDITURE		
Charitable activities		
Insurance	680	672
Telephone	110	-
Advertising	88	-
Sundries	37	-
Food	31,766	43,399
Repairs & renewals	102	48
Donations	-	3,225
Travel	-	54
Christmas van	-	100
Subscriptions	36	-
Bank interest & charges	81	86
Donor box fees	170	165
PayPal fees	429	291
	33,499	48,040
Support costs		
Governance costs		
Accountancy fees	234	198
Meeting expenses	216	12
	450	210
Total resources expended	33,949	48,250
Net expenditure	(771)	(18,772)

This page does not form part of the statutory financial statements