

# **West Dunbartonshire Community Foodshare SCIO**

**Scottish Charity No. - SC044248**

**Annual Report and Financial Statements**

**For the year ended 31st March 2021**

## APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2020		31	03	2021

## Reference and administration details

Charity name	West Dunbartonshire Community Foodshare
Other names charity is known by	WDCF
Registered charity number	SC044248
Charity's principal address	c/o Citizens Advice Bureau, 179 High Street, Dumbarton,
	Postcode G82 1NW

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

**Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)**

**Name**

**Dates acted if not for whole year**

## Structure, governance and management

**Type of governing document**

SCIO governing body

**Trustee recruitment and appointment**

The board may at any time appoint any person to be a Charity Trustee – by way of a resolution passed by majority vote at a board meeting.

## Objectives and activities

**Charitable purposes**

To assist all those affected by poverty in West Dunbartonshire

**Summary of the main activities in relation to these objects**

Providing practical support to the communities of West Dunbartonshire by way of direct distribution of food, and other items, to any in need. Signposting of information, advice and support to the communities of West Dunbartonshire on matters of social wellbeing. Raising awareness of the issues affecting the communities of West Dunbartonshire by lobbying and campaigning for changes in government policy decisions on matters of social justice and poverty.

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The Board of Trustees made the decision not to renew our membership with Fareshare as they had increased the cost of our membership by 200% and we felt that it was not worth the money they were now asking for. The decision was made that we would be better spending that money purchasing fresh and frozen food items from local shops and supermarkets.

We applied to various funders who were offering funds to help mitigate the effect of Covid19 on the community. We were successful with many of these applications which meant we could give assistance to those who were shielding and those who had tested positive, enabling them to follow the guidelines and stay at home.

In March 2020 the local authority, West Dunbartonshire Council, had to devise a response to the Covid19 pandemic and because there were already two well-established charities already responding to food insecurity the West Dunbartonshire Food Insecurity Partnership was immediately up and running. Referrals from the Council's Crisis Team were shared between us and Food for Thought to ensure a prompt response to those in need.

We have been successful in securing funding which will enable us to pay three staff until the beginning of 2023 and two staff until the beginning of 2022.

2020 was a difficult year for everyone, including Foodshare, as Covid 19 forced us to close our distribution centres and change to home deliveries. We quickly saw an increase of 48% in the number of people affected by poverty and seeking support. This percentage continued to rise the rest of the year and by the end of 2020 was at 84%.

**Summary of the main achievements of the charity during the financial period**

- Being able to efficiently absorb an 84% increase in demand, due to food insecurity
- No incidence of having to close or minimise services due to Covid
- Success in running all our established projects as well as introducing our new Fuel Poverty Project while working with a skeleton team of Staff and Volunteers

## Financial review

### Brief statement of the charity's policy on reserves

WDCF has been successful in providing a critical service across the local authority.

WDCF Board of Trustees agreed to keep a certain level of financial reserves to ensure that the main operations can continue for a period of 3 months should funding difficulties occur. It has been calculated that reserves of £45,000 would be required to continue running for a period of 3 months. These reserves have been built up from the unrestricted income. The level of reserves should be calculated and monitored every month by the Charity Manager.

The main concerns of the Board are to ensure:

that we secure further funding for staffing costs to continue beyond the end of 2022.

### Details of any deficit

### Donated facilities and services (if any)

The local Criminal Justice Team grew fruit and vegetables for WDCF, as well as doing collections and deliveries for the Charity 2 days per week.

Julie Melvin, ACMA donated her time and services to prepare the account and Brenda Kennedy, ACMA, donated her time and services to complete the independent examination of the accounts.

West Dunbartonshire Council donated an extra unit in our Base premises from October 2020 until January 2021 for our use for the Christmas Toybank.

British Gas workers came with vans to help with deliveries and Auchentoshen Distillery donated a van and driver to do the same.

## APPENDIX 1

## Other optional information

## West Dunbartonshire Community Foodshare

SC044248



Receipts and payments accounts						
For the period from				to		
	01	04	2020		31	03 2021

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	62,045	20,286			82,331	32,804
Legacies					-	-
Grants		363,109			363,109	79,037
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	-				-	-
					-	-
<b>A1 Sub total</b>	<b>62,045</b>	<b>383,395</b>	<b>-</b>	<b>-</b>	<b>445,440</b>	<b>111,841</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>62,045</b>	<b>383,395</b>	<b>-</b>	<b>-</b>	<b>445,440</b>	<b>111,841</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	259				259	904
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,268	242,518			245,786	97,227
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>3,527</b>	<b>242,518</b>	<b>-</b>	<b>-</b>	<b>246,045</b>	<b>98,131</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	886
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>886</b>
<b>Total payments</b>	<b>3,527</b>	<b>242,518</b>	<b>-</b>	<b>-</b>	<b>246,045</b>	<b>99,017</b>
<b>Net receipts / (payments)</b>	<b>58,518</b>	<b>140,877</b>	<b>-</b>	<b>-</b>	<b>199,395</b>	<b>12,824</b>
<b>A5 Transfers to / (from) funds</b>	<b>(47,324)</b>	<b>47,324</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>11,194</b>	<b>188,201</b>	<b>-</b>	<b>-</b>	<b>199,395</b>	<b>12,824</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash funds	Cash and bank balances at start of year	10,711	55,682			66,393	53,569
	Surplus / (deficit) shown on receipts and payments account	11,194	188,201			199,395	12,824
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	21,905	243,883	-	-	265,788	66,393
Investments							
Other assets							
	Van 2						
	Refrigeration unit for Van 2						
	Computer Tower						
	Lap top						
	Chest Freezer						
Liabilities							
Contingent liabilities							

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of approval

22	12	21
22	12	21

## Section C Notes to the Accounts

## C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds may be used for the purchase of food, food related expenses, operating costs, toys, baby bank and school clothing. We continue to receive sufficient donations to ensure continued supply of food parcels, it remains a key principle of Foodshare that donations received from members of the public and local fund raisers are primarily spent on food.

Please see additional analysis 3 for further details relating to restricted funds. Restrictions are stated in grant submission or stated when a donation is made.

## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Staffing Costs	Institution	8	180,610
Food & Distribution costs	Institution	17	90,829
Operating Costs	Institution	3	22,400
Energy	Institution	2	69,270
Total			363,109

## C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

## C3b Trustee remuneration - details

Authority under which paid	£
N/A	

## C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

## C4b Trustee expenses - details

	Number of trustees	£
Travel as required	1	161

## C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
n/a			

## C6 Other information

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## West Dunbartonshire Community Foodshare

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## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community donations	51,689	2,291			53,980	21,856
Rotary Club of Dumbarton - School Uniforms					-	2,431
St Pats - Drivers Salary		13,463			13,463	750
					-	1,000
Asda - School Uniforms		948			948	1,604
Wood Foundation - Cooking Project					-	2,500
					-	500
Fundraising	10,356	3,584			13,940	1,382
Other local organisations/individuals - School Uniforms					-	781
<b>Total</b>	<b>62,045</b>	<b>20,286</b>	<b>-</b>	<b>-</b>	<b>82,331</b>	<b>32,804</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Budgeting WDC, WDC, Covid funding		105,713	105,713	16,818
Energy Redress		72,137	72,137	-
Vale Of Leven Trust Fund			-	647
CORRA Foundation		21,650	21,650	-
Wellbeing Fund		15,474	15,474	15,000
STV Appeal		4,000	4,000	2,000
Bank Of Scotland		22,674	22,674	3,000
Asda Foundation		600	600	1,000
JMA Trust		1,000	1,000	3,000
SCVO - Community Jobs Scotland		18,596	18,596	12,756
Cash For Kids		17,429	17,429	8,499
Fair Food Transformation Fund (FFTF)			-	8,744
Other		83,836	83,836	7,573
<b>Total</b>	<b>-</b>	<b>353,109</b>	<b>363,109</b>	<b>79,037</b>

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Employee Costs		114,293			114,293	52,991
Rent & Hall Hire		10,677			10,677	5,222
Groceries	10	52,126			52,136	17,050
Fuel voucher costs	2,578	42,645			45,223	215
Subscriptions		-			-	1,390
Vehicle costs - Fuel & Repairs		4,512			4,512	4,533
Utility Costs/Telephone		3,298			3,298	1,689
Insurance/ Van Insurance		1,680			1,680	1,770
Travel Expenses & Fuel		1,662			1,662	2,495
Equipment		1,701			1,701	1,136
Training		876			876	14
Uniforms		1,171			1,171	4,125
Toys		-			-	513
Printing/Office Supplies		1,593			1,593	195
Administration/Marketing		702			702	1,493
IT related		1,052			1,052	469
Postage		300			300	127
Health & Safety		1,426			1,426	1,617
Sundries	680	2,804			3,484	183
<b>Total</b>	<b>3,268</b>	<b>242,518</b>	<b>-</b>	<b>-</b>	<b>245,786</b>	<b>97,227</b>

## West Dunbartonshire Community Foodshare

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## Additional analysis (3)

## 6 Breakdown of restricted funds

	Covid-19/Holiday Hunger/Food	Salary - Coordinator/ Manager/Driver Storeroom Worker	Operating Costs Only	Toy/School Uniforms/ Baby Bank	Contingency Fund	Energy Project	Total restricted funds	Total restricted funds last period
<b>Receipts</b>								
Donations		17,246		3,040			20,286	9,585
Legacies							-	-
Grants	90,829	180,610	22,400			69,270	363,109	79,037
Receipts from fundraising activities							-	-
Gross trading receipts							-	-
Income from investments other than land and buildings							-	-
Rents from land & buildings							-	-
Gross receipts from other charitable activities							-	-
<b>Sub total</b>	<b>90,829</b>	<b>197,856</b>	<b>22,400</b>	<b>3,040</b>	<b>-</b>	<b>69,270</b>	<b>383,395</b>	<b>88,602</b>
<b>Receipts from asset &amp; investment sales</b>								
Proceeds from sale of fixed assets							-	
Proceeds from sale of investments							-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>90,829</b>	<b>197,856</b>	<b>22,400</b>	<b>3,040</b>	<b>-</b>	<b>69,270</b>	<b>383,395</b>	<b>88,602</b>
<b>Payments</b>								
Expenses for fundraising activities							-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	56,812	116,068	23,159	3,834		42,645	242,518	91,629
Grants and donations							-	
Governance costs:							-	
Audit / independent examination							-	
Preparation of annual accounts							-	
Legal costs							-	
							-	
<b>Sub total</b>	<b>56,812</b>	<b>116,068</b>	<b>23,159</b>	<b>3,834</b>	<b>-</b>	<b>42,645</b>	<b>242,518</b>	<b>91,629</b>
<b>Payments relating to asset and investment movements</b>								
Purchases of fixed assets							-	429
Purchase of investments							-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>429</b>
<b>Total payments</b>	<b>56,812</b>	<b>116,068</b>	<b>23,159</b>	<b>3,834</b>	<b>-</b>	<b>42,645</b>	<b>242,518</b>	<b>92,058</b>
<b>Net receipts / (payments)</b>	<b>34,017</b>	<b>81,788</b>	<b>(759)</b>	<b>(794)</b>	<b>-</b>	<b>26,625</b>	<b>140,877</b>	<b>(3,456)</b>
<b>Transfers to / (from) funds</b>			20,000		27,324		47,324	33,530
<b>Surplus / (deficit) for year</b>	<b>34,017</b>	<b>81,788</b>	<b>19,241</b>	<b>(794)</b>	<b>27,324</b>	<b>26,625</b>	<b>188,201</b>	<b>30,074</b>

## **Examiner's Report to the Trustees of WDCF Company**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2021 which are set out on pages to .

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

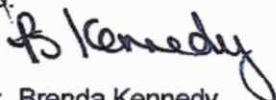
In the course of my examination, no matter has come to my attention [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 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.

Signed:



Name: Brenda Kennedy

Relevant Professional qualification/professional body: ACMA CGMA AMBA

Address: 5 Bute Drive, Old Kilpatrick, Glasgow, G60 5AN

Date: 20/12/2021