



# West Dunbartonshire Community Foodshare SCIO

Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2024

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**DECEMBER 23**

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Scottish Charity No. – SC044248

West Dunbartonshire

**Community  
Foodshare**

*Together we can make a difference*

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## Contents

	<b>Page</b>
<b>Trustees' annual report</b>	<b>3 - 11</b>
<b>Independent examiner's report to the trustees</b>	<b>12</b>
<b>Statement of financial activities</b>	<b>13</b>
<b>Statement of financial position</b>	<b>14</b>
<b>Notes to the financial statements</b>	<b>15 - 25</b>



## Reference and administrative details

Charity Name West Dunbartonshire Community Foodshare

Other names charity is known by WDCF

Registered charity number SC044248

Principal address Unit 21, Leven Valley Enterprise Centre, Castlehill, Dumbarton, G82 5BN.

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

	Trustee name	Office	Dates acted if not for entire year
1	[REDACTED]	Chairperson	
2	[REDACTED]	Secretary	
3	[REDACTED]	Treasurer	
4	[REDACTED]	Minute Secretary	
5	[REDACTED]	Volunteer Coordinator	
6			

## Names of all other charity trustees during the period if any

Name	Dates acted if not for entire year
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## Structure, governance, and management

Type of governing document	<p>Single tier Scottish Charitable Incorporated Organization (SCIO) constitution.</p> <p>Single tier means that the Charity Trustees are also the members. There is no wider membership.</p> <p>This is a corporate body, not a company. WDCF can hold property, employ people, and enter contracts in its own name, with limited liability. SCIO is governed by charities legislation.</p> <p>Constitution was last reviewed 21st November 2023.</p>
Trustee recruitment and appointment	<p>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.</p>

## Objectives and activities

Charitable purpose	<p>To assist all those affected by poverty in West Dunbartonshire.</p>
Summary of the main activities in relation to those objectives	<p>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 to government policy decisions on matters of social justice and poverty.</p>



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## Achievements and performance

During the financial year 2023-2024, West Dunbartonshire Community Foodshare has continued its efforts to support those in need and affected by poverty in West Dunbartonshire.

The provision of food parcels to those in need continues to be the core activity and main area of work by the Charity. Our food parcels contain approximately 7 days worth of food, consisting of ambient, fresh and frozen, fruit and vegetables, toiletries, toilet roll, baby food, nappies and pet food. In April 2023 the Board of Trustees agreed to continue with our Home Delivery service as it is a fairer, far more efficient way of working and a more dignified way of receiving food. It has also helped us to reach more people such as the elderly, disabled and young parents who were unable to stand in the long queue at our Outlets. In 2023-2024 our numbers continued to increase due to the rising prices of gas, electricity and food. **During this year we delivered 23,836 food parcels** all funded by West Dunbartonshire Council, Neighbourly, Groundworks (Tesco) and food and monetary donations from the generous people of West Dunbartonshire and beyond.

We continue to work in partnership with West Dunbartonshire Council, still receiving referrals from many of their departments for those living in poverty and unable to cope with the rise in the cost of living. We also receive referrals from Social Workers, Midwives, Medical Centres, Family Nurses, Churches and Housing Associations. Referrals are not necessary, as anyone can self-refer. **We also provide a freephone number in case they have no credit on their phone.**

Our school Holiday Brunch Bags funded by Cash for Kids and Shine (West Dunbartonshire Education Department), containing enough food for 5 breakfasts and 5 lunches, plus snacks, are available for each child, each week of the school holidays throughout the year. In the first week of the Easter holidays, we include a bottle of Factor 50 suncream, funded from general donations, for each child. **We gave out 1530 Brunch Bags to children across West Dunbartonshire in 2023-2024.**

## Achievements and performance (continued)



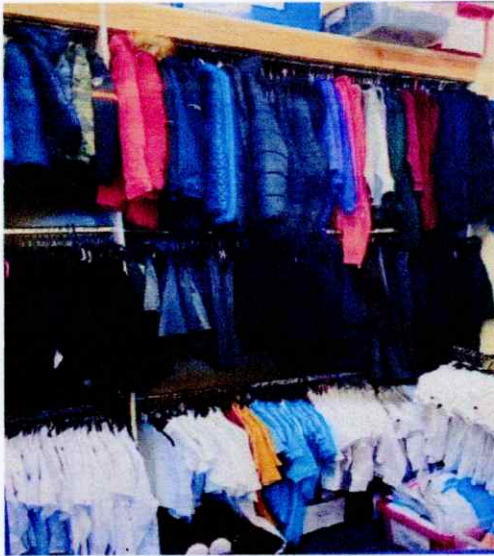
Easter eggs, donated by the generous West Dunbartonshire community, were also provided to all children with families' food parcels.

The Babybank is still busy with regular applications being made by residents of West Dunbartonshire, Family Nurses, Social Workers, Health Visitors, Family Nurses and Midwives in West Dunbartonshire and beyond. **We supported 269 families this year.**





## Achievements and performance (continued)



Our School Uniform Bank was busy again this year and was funded by donations from our wonderful community as well as Dumbarton Rotary Club and Mugdock Children's Charity.

In 2023-2024 we helped to clothe 272 children.

Our Fuel Poverty Project has been increasingly busy, and in 2023 we provided 1500 households with emergency fuel vouchers. These vouchers were provided by Cash for Kids and applications to external voucher provider agencies.

We have successfully secured funding to purchase Air Fryers and Multicookers to distribute to people who have no cooking facilities and those who cannot afford the cost of heating up their oven, heated blankets and Fuel Vouchers to those who are struggling to keep warm and sim cards with wi-fi data to those who cannot afford to top up their phone to access their Universal Credit Journal.

The Christmas Toybank was, again, very busy and we received very generous donations from the residents and organisations in West Dunbartonshire and from Glasgow's Spirit of Christmas. West Dunbartonshire Council generously loaned us an extra unit for the Toybank. At Christmas 2023 we provided 847 children with 8-10 lovely presents each. Many parents on benefits or with part-time jobs who struggle to put food on their children's plates, find it impossible to ensure that their children are the same as everyone else at Christmas, without help.



## Achievements and performance (continued)



Throughout the year, Foodshare had 6 staff members who were funded through a range of grants from Investing in Communities (Scottish Government), the Bank of Scotland Foundation and the Robertson Trust.

Continued funding from West Dunbartonshire Council has enabled us to purchase food items and keep on our second unit, which is increasingly needed as our projects grow.

We had a volunteer for 4 weeks who was then funded by the Working 4U Employability Scheme for a 3-month placement as a storeroom worker.

As we are still seeing a massive decrease in food donations, this necessitated increased fundraising efforts to enable the purchase of enough food to keep up the quality and quantity in our food parcels.

Fundraising has included staff, volunteers and local supporters taking part in the Kiltwalk again, happily raising over £5000. Other fundraising events have included football tournaments and sponsored events by individuals and local groups within our community.



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## Achievements and performance (continued)

Our operating costs are funded by Investing in Communities (Scottish Government) and Community Budgeting (West Dunbartonshire Council). This enables all monies donated by the local community to be used for purchasing food.

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

Continuing to absorb the increase in demand for food and fuel vouchers.

Success in still providing the full range of our established services, despite the large increase in need and costs, and the drastic drop in food donations.

Continuing with the delivery service, which is more inclusive and more dignified for those who use our service.

We were delighted to receive the Investing in Communities three-year funding from the Scottish Government, as it gives us stability and security which means we can use more of our time for fully developing our services rather than always working on a never-ending search for new funding possibilities.

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## Financial Review

Results for the year ended 31 March 2024 are given in the Statement of Financial Activities on page 13. The assets and liabilities are detailed in the Statement of Financial Position on page 14. The Statement of Financial Activities shows a net inflow of funds for the year of £42,531 (2023: net inflow £70,411). Unrestricted funds now total £167,414, with restricted funds amounting to £111,271.

### Reserve Policy

WDCF has continued to be 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 running for a period of 3 months should funding difficulties occur. It has been calculated those 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 is calculated and monitored every month by the Charity Manager.

The main concern of the Board is to ensure that we secure further funding for staffing costs and running costs, in order to continue for as long as the local community needs our service.

### Donated facilities and services

Many of our volunteers generously donate their time and energy, amounting to a staggering 220 hours per week.

The local Criminal Justice Team handles collections and deliveries for the charity several days per week.

██████████ from the Car Clinic generously provided goods/services free of charge.



**Donated facilities and services**  
(continued)

[REDACTED] donated her time and services to complete the monthly bank reconciliation. [REDACTED]

[REDACTED] ACMA, donated her time and services to prepare the annual accounts. [REDACTED] ACMA, donated her time and services to complete the independent examination of the accounts.

West Dunbartonshire Council donated an additional unit in our Base premises from October 2023 until January 2024 for our use for the Christmas Toy Bank.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

**Signatures**

[REDACTED]

[REDACTED]

Full names

[REDACTED]

[REDACTED]

Position

Chairperson

Treasurer

Date

17/12/24

17/12/24

## Independent Examiner's Report to the Trustees of WDCF

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024.

### 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 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 matters have come to my attention.

### Basis of independent examiner's statement

My examination is conducted 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

During 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

Full name

Professional

qualification/body

Address

Date

ACMA, CGMA

20/12/24



# Statement of Financial Activities (SOFA)

For The Year ended 31 March 2024

## Incoming resources

### Income and endowments from:

Donations and legacies

Other trading activities

Other

### Total

## Resources expended

### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

### Total

## Net income/(expenditure)

## Transfers between funds

## Other recognised gains/(losses):

## Net movement in funds

## Reconciliation of funds:

Total funds brought forward

## Total funds carried forward

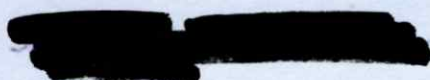
Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
4	99,789	348,713	448,502	480,471
5	17,245	0	17,245	11,847
6	0	0	0	5,500
	117,033	348,713	465,746	497,818
7	668	0	668	4,493
7 & 8	120,652	301,895	422,548	422,914
	0	0	0	0
	0	0	0	0
	121,320	301,895	423,216	427,407
	0	0	0	0
	(4,287)	46,817	42,531	70,411
			0	0
	(4,287)	46,817	42,531	70,411
	171,701	64,454	236,155	165,744
	167,414	111,271	278,686	236,155

## Balance Sheet as at 31<sup>st</sup> March 2024

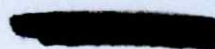
	Notes	Unrestricted funds £	Restricted income funds £	2024 Total £	2023 Total £
<b>Fixed assets</b>					
Tangible assets	9	35,533		35,533	43,234
<i>Total fixed assets</i>		35,533	0	35,533	43,234
<b>Current assets</b>					
Stocks	10	9,000	28,500	37,500	23,841
Debtors	11	1,186		1,186	2,525
Cash at bank and in hand		124,369	102,297	226,667	250,487
<i>Total current assets</i>		134,555	130,797	265,353	276,853
<b>Creditors: amounts falling due within one year</b>	12	2,675	19,526	22,201	83,932
<i>Net current assets/(liabilities)</i>		131,881	111,271	243,152	192,921
<i>Total assets less current liabilities</i>		167,414	111,271	278,685	236,155
<i>Total net assets or liabilities</i>		167,414	111,271	278,685	236,155
<b>Funds of the Charity</b>					
Restricted income funds			111,271	111,271	64,454
Unrestricted funds		167,414		167,414	171,701
<i>Total funds</i>	13	167,414	111,271	278,686	236,155

Signed on behalf of the charity's trustees.

Signature



Name



Date

17/12/24



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## Notes to the Financial Statements

### 1. General Information

The charity is SCIO, a registered charity in Scotland. The address of the registered office is Unit21, Leven Value Enterprise Centre, Castlehill, Dumbarton, G82 5BN.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SOPR (FRS 102)). Also, in accordance with the Charities Act 2011.

The charity constitutes a public benefit entity as defined in FRS 102.

### 3. Accounting policies

#### *Basis of preparation*

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### *Going Concern*

The trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. Consequently, the trustees have prepared the financial statements on the going concern basis.

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### **3. Accounting policies (continued)**

#### ***Accounting estimates and judgements***

The preparation of the financial statements requires management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### ***Fund Accounting***

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

#### ***Incoming Funds***

All income is recognized 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.

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.

#### ***Government grants***

The charity has received government grants in the reporting period.

#### ***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.



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### **3. Accounting policies (continued)**

#### ***Tax reclaims on donations and gifts.***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on donation is part of the gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### ***Volunteers and donated goods, services and facilities***

Where goods are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at fair value (the amount for which the assets could be exchanged) unless it is impractical to do so.

Services and facilities donated are included in the SoFA when received, at the value of the gift to the charity, provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognized as income with an equivalent amount recognized as an expense under the appropriate heading in the SoFA.

#### ***Expenditure***

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the cost of all fundraising activities.
- Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource.

#### ***Stock***

Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

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### **3. Accounting policies (continued)**

#### ***Tangible Fixed Assets***

These are capitalized if they can be used for more than one year and cost at least £300.

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### ***Depreciation***

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- Equipment            25% straight line
- IT Equipment        33.33% straight line
- Vehicles             16.67% straight line

#### ***Financial instruments***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized as transaction value and subsequently measured at their settlement value.

#### ***Pension costs***

Contributions to defined contribution plans are recognized as an expense in the period in which the related service is provided. Prepaid contributions are recognized as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.



#### 4. Donations and legacies

	Unrestricted funds	Restricted income funds	Total funds 2024 £
<b>Donations</b>			
Donations and miscellaneous grants	99,789	52,207	151,996
<b>Grants</b>			
West Dunbartonshire Council		77,653	77,653
SG Investing in Communities		79,073	79,073
Julia and Hans Rausing		3,492	3,492
The National Lottery		48,963	48,963
W4U		4,768	4,768
The Robertson Trust		22,000	22,000
Bank Of Scotland		31,744	31,744
Cash For Kids		25,684	25,684
Neighbourly		1,055	1,055
Other		2,075	2,075
	99,789	348,713	448,502

	Unrestricted funds	Restricted income funds	Total funds 2023 £
<b>Donations</b>			
Donations and miscellaneous grants	88,694	54,285	142,979
<b>Grants</b>			
West Dunbartonshire Council		185,645	185,645
Energy Redress		23,964	23,964
Aldi		-	-
The Robertson Trust		5,500	5,500
CORRA Foundation		5,250	5,250
Julia and Hans Rausing		10,476	10,476
The National Lottery		26,125	26,125
Bank Of Scotland		26,075	26,075
Tesco Stronger Starts		1,125	1,125
Spifox		23,953	23,953
Young Person's Guarantee		4,450	4,450
SCVO - Community Jobs Scotland		-	-
Cash For Kids		22,429	22,429
Neighbourly		2,500	2,500
Other		-	-
	88,694	391,776	480,471

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## 5. Other trading activities

	Unrestricted funds	Total funds 2024 £	Unrestricted funds	Total funds 2023 £
Fundraising events	17,245	17,245	11,847	11,847

## 6. Other income

	Unrestricted funds	Total funds 2024 £	Unrestricted funds	Total funds 2023 £
Sale of tangible asset - van	-	-	5,500	5,500



## 7. Expenditure on charitable activities

Analysis	2024			2023		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
<b>Expenditure on raising funds:</b>			£			£
Incurred seeking donations	668	0	668	4,493	0	4,493

### Expenditure on charitable activities:

Employee Costs	1,955	154,855	156,810	180	127,974	128,154
Rent & Hall Hire	5,250	21,000	26,250	3,000	20,000	23,000
Groceries	92,175	55,425	147,600	35,804	107,300	143,104
Fuel voucher costs	0	14,350	14,350	0	48,590	48,590
Subscriptions	0	279	279	0	531	531
Vehicle costs - Fuel &	900	4,307	5,207	600	1,567	2,167
Utility Costs/Telephone	509	5,113	5,621	0	6,051	6,051
Insurance/ Van Insurance	(1,186)	3,430	2,244	0	3,650	3,650
Travel Expenses & Fuel	0	588	588	0	4,876	4,876
Logistics costs	11,000	0	11,000	10,000	0	10,000
Equipment	0	4,178	4,178	0	8,987	8,987
Training	0	300	300	0	797	797
Uniforms	0	(678)	(678)	0	8,171	8,171
Toys	0	34,013	34,013	0	22,744	22,744
Printing/Office Supplies	0	1,565	1,565	0	991	991
Administration/Marketing/Payro	0	2,022	2,022	0	1,377	1,377
Audit/Independent	1,185	0	1,185	1,150	0	1,150
IT related	0	286	286	0	161	161
Postage	0	125	125	0	108	108
Health & Safety	0	738	738	0	548	548
Sundries	800	0	800	2,111	645	2,756
Depreciation	8,064	0	8,064	5,001	0	5,001
<b>Total expenditure on</b>	<b>120,652</b>	<b>301,895</b>	<b>422,548</b>	<b>57,846</b>	<b>365,068</b>	<b>422,914</b>

<b>TOTAL EXPENDITURE</b>	<b>121,320</b>	<b>301,895</b>	<b>423,216</b>	<b>62,339</b>	<b>365,068</b>	<b>427,407</b>
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## 8. Donated goods, facilities, and services

	2024 £	2023 £
Seconded staff	185	180
Use of property	5,250	3,000
Delivery services (Logistics)	11,000	10,000
Food /Other items	36,000	24,000
Vehicle Repairs	700	600
Babybank	2,000	1,500
Toys	45,000	20,000
Uniforms	2,000	8,000
Accounting Services & Independent examination	1,185	1,150
	<b>103,320</b>	<b>68,430</b>

This year

Last year

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteering hours of 220 hrs per week

Volunteering hours 214 hrs per week

## 9. Tangible Fixed Assets

	£
	<b>Vehicles</b>
<b>Cost:</b>	
As at 1 April 2023	48,235
Additions	364
<b>Carrying Amount</b>	
As at 31 March 2024	<u>48,599</u>
<b>Depreciation:</b>	
As at 1 April 2023	5,001
Additions	8,064
<b>Carrying Amount</b>	
As at 31 March 2024	<u>13,066</u>
<b>Net book value</b>	
As at 1 April 2023	<u>43,234</u>
As at 31 March 2024	<u><b>35,533</b></u>



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## 10. Stock

	2024 £	2023 £
Food stocks/Other	9,000	16,011
Uniforms	7,000	3,054
Toys	20,000	3,817
Babybank	1,500	959
<b>Total Stock</b>	<b>37,500</b>	<b>23,841</b>

## 11. Debtors

	Total funds 2024 £	Total funds 2023 £
Prepayments & Accrued Income	1,186	2,525

## 12. Creditors

	Total funds 2024 £	Total funds 2023 £
Accruals and deferred income	22,201	83,932

### 13. Analysis of charitable funds

#### Unrestricted Funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£				
Core Funding	126,701	117,033	(121,320)		122,414
Designated Fund - Continuity	45,000				45,000
	171,701	117,033	(121,320)	0	167,414

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£				
Core Funding	40,263	106,041	(62,339)	42,735	126,701
Continuity	45,000	0	0		45,000
	85,263	106,041	(62,339)	42,735	171,701

#### Restricted Funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 Mar 2024
	£				
Holiday Hunger/Food	(2,792)	65,006	(55,425)		6,789
Salary - Coordinator/Manager/Driver					
Storeroom Worker	57,718	163,788	(156,996)		64,509
Operating Costs Only	(4,687)	51,037	(38,190)		8,160
Toy/School Uniforms/ Baby Bank	12,928	54,207	(35,644)		31,491
Energy Project	(0)	14,675	(14,350)		325
Lottery purchase of equipment	1,287		(1,290)		(3)
					0
	64,454	348,713	(301,895)	0	111,271

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£				
Covid-19/Holiday Hunger/Food	(1,025)	105,533	(107,300)		(2,792)
Salary - Coordinator/Manager/Driver					
Storeroom Worker	68,739	119,614	(130,635)	0	57,718
Operating Costs Only	6,047	28,296	(39,030)		(4,687)
Toy/School Uniforms/ Baby Bank	9,407	37,010	(33,489)		12,928
Energy Project	(2,688)	51,278	(48,590)		(0)
Lottery purchase of equipment		6,680	(5,393)		1,287
Purchase Vans		43,365	(630)	(42,735)	0
	80,480	391,776	(365,067)	(42,735)	64,454



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## 14. Staff Costs

The total staff costs and employee benefits for the reporting period are analyzed as follows:

	2024 £	2023 £
Salaries and wages	144,232	119,264
Social security costs	6,097	5,009
Pension costs (defined contribution scheme)	6,481	3,881
Other employee benefits	-	-
<b>Total staff costs</b>	<b>156,810</b>	<b>128,154</b>

The average head count of employees during the year was 7.3 (2023: 5.5)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

There were no staff working for the charity whose contracts are with and are paid for by a related party. (2023: Nil)

### Key Management Personnel

Key management personnel include trustees and senior management of the charity. The trustees control and manage the charity, the day-to-day management of activities may be delegated to senior management who report to the trustees.

The total compensation paid to key management personnel for services provided to the charity was £39,998 (2023: £37,770)

## 15. Trustee remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefits from employment with their charity or a related entity. (2023: Nil)

### Trustees' expenses

During the year, one Trustee was reimbursed for out-of-pocket expenses for travel totaling £132. (2023: one, travel expenses totally £312)