

West Dunbartonshire Community Foodshare SCIO

Unaudited Financial Statements
For the year ended 31st March 2025

DECEMBER 18

Scottish Charity No. – SC044248

West Dunbartonshire

**Community
Foodshare**

Together we can make a difference

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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]	Treasurer	
3	[REDACTED]	Secretary	Appointed on 20/08/2025
4	[REDACTED]	Volunteer Coordinator	
5	[REDACTED]		Appointed on 19/9/2024

Names of all other charity trustees during the period if any

	Name	Dates acted if not for entire year
1	[REDACTED]	Chairperson served until 19/5/2025
2	[REDACTED]	Secretary served until 26/11/2025

Structure, governance, and management

Type of governing document	Single tier Scottish Charitable Incorporated Organization (SCIO) constitution. Single tier means that the Charity Trustees are also the members. There is no wider membership. 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. Constitution was last reviewed on 11th June 2025.
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 purpose	To assist all those affected by poverty in West Dunbartonshire.
Summary of the main activities in relation to those objectives	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.

Achievements and performance

During the financial year 2024-2025 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. We continue with our Home Delivery service as it is a fairer, far more efficient way of working and 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 2024-2025 our numbers have stayed high due to the rising prices of gas, electricity and food. **During this year we delivered 23,356 food parcels**, all funded by external grants, West Dunbartonshire Council, 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 however, as anyone can self-refer. **We also provide a freephone telephone number in case those in need 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 holiday we include a bottle of Factor 50 suncream, funded from general donations, for each child. **We gave out 1342 Brunch Bags to children across West Dunbartonshire in 2024-2025.**



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

Achievements and performance (continued)

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 241 families this year.



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.

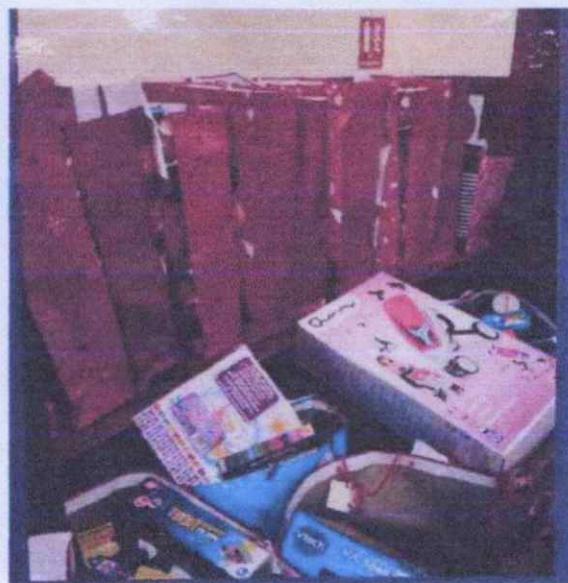
In 2024-2025 we helped to clothe 265 children.

Achievements and performance (continued)

Our Fuel Poverty Project has been increasingly busy and in 2024-2025 we provided 1703 households with emergency fuel vouchers. These vouchers were funded by Cash for Kids and applications to external voucher providers.

We have, again, secured funding to purchase Air Fryers, Soupmakers and Multicookers to distribute to people who have no cooking facilities and those who cannot afford the cost of heating up their oven. We also purchased some more electric blankets, heated blankets for those who are struggling to keep warm, and SIM cards with wi-fi data for 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 2024 we provided 947 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.



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.

Achievements and performance (continued)

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.

As we were 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 £5,000. Other fundraising events have included football tournaments and sponsored events by individuals and local groups within our community.

Our operating costs are funded by 5 external funders. 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.

Financial Review

Results for the year ended 31 March 2025 are given in the Statement of Financial Activities on page 12. The assets and liabilities are detailed on the Statement of Financial Position on page 13. The Statement of Financial Activities shows a net inflow of funds for the year of £75,602 (2024: net inflow £42,530). Unrestricted funds now total £188,071, with restricted funds amounting to £166,216.

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. During this year, we increased the Contingency Fund to £67,000, which covers staffing, operating and food costs 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.

As we enter the final year of multi-year funding from our Investing in Communities Grant, 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 us.

Donated facilities and services

Many of our volunteers generously donate their time and energy, amounting to 115 hours per week.

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

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

[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] [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 2024 until January 2025 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

A row of four blacked-out signatures of the trustees.

Full names

A row of two blacked-out full names.A row of two blacked-out full names.

Position

Chairperson

Treasurer

Date

10/12/25

11/12/25

Independent Examiner's Report to the Trustees of WDCF

I report on the accounts of the charity for the year ended 31st March 2025.

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

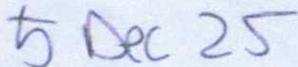
Signed



Full name
Professional
qualification/body
Address


ACMA, CGMA

Date



Statement of Financial Activities (SOFA)

For The Year ended 31 March 2025

Notes	Unrestricted	Restricted	2025 Total	2024 Total		
	funds	income funds				
Incoming resources						
Income and endowments from:						
Donations and legacies	4	104 540	375 811	480 351		
Other trading activities	5	17 413	0	17 413		
Other		0	0	0		
Total		121 953	375 811	497 764		
Resources expended						
Expenditure on:						
Raising funds	7	458	0	458		
Charitable activities	7&8	95 224	320 866	416 090		
Separate material item of expense		0	0	0		
Other		0	0	0		
Total		95 682	320 866	416 548		
		0	0	423 216		
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments		26 272	54 945	81 216		
Net income/(expenditure)		0	0	0		
Transfers between funds						
Other recognised gains/(losses):		26 272	54 945	81 216		
Other gains/(losses)	6	(5 615)	0	(5 615)		
Net movement in funds		20 657	54 945	75 602		
Reconciliation of funds:						
Total funds brought forward		167 414	111 271	278 685		
Total funds carried forward		188 071	166 216	354 287		
				278 685		

Balance Sheet as at 31st March 2025

	Notes	Unrestricted funds £	Restricted income funds £	2025 Total £	2024 Total £
Fixed assets					
Tangible assets	9	44,897		44,897	35,533
<i>Total fixed assets</i>		44,897	0	44,897	35,533
Current assets					
Stocks	10	12,000	65,000	77,000	37,500
Debtors	11	2,415		2,415	1,186
Cash at bank and in hand		131,068	137,127	268,193	226,667
<i>Total current assets</i>		145,482	202,127	347,609	265,353
Creditors: amounts falling due within one year	12	2,307	35,911	38,218	22,201
<i>Net current assets/(liabilities)</i>		143,174	166,216	309,390	243,152
<i>Total assets less current liabilities</i>		188,071	166,216	354,287	278,685
<i>Total net assets or liabilities</i>		188,071	166,216	354,287	278,685
Funds of the Charity					
Restricted income funds			166,216	166,216	111,271
Unrestricted funds		188,071		188,071	167,414
<i>Total funds</i>	13	188,071	166,216	354,287	278,685

Signed on behalf of the charity's trustees

Signature



Name



Date

10.12.25

11.12.25

Notes to the Financial Statements

1. General Information

The charity is SCIO, a registered charity in Scotland. The address of the registered office is Unit 21, Leven Valley 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 conversion 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.

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.

3. Accounting policies (continued)

Tax claims 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.

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 2025
Donations			£
Donations and miscellaneous grants	104,540	95,108	199,648
Grants			
West Dunbartonshire Council		62,908	62,908
SG Investing in Communities		77,568	77,568
Morrisons Foundation		4,000	4,000
The National Lottery		53,375	53,375
W4U		11,388	11,388
The Robertson Trust		16,555	16,555
Bank Of Scotland		22,674	22,674
Cash For Kids		12,693	12,693
Lidl Community Fund		5,000	5,000
Other		14,541	14,541
	104,540	375,811	480,351

	Unrestricted funds	Restricted income funds	Total funds 2024
Donations			£
Donations and miscellaneous grants	99,789	52,207	151,996
Grants			
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

5. Other trading activities

	Unrestricted funds	Total funds 2025	Unrestricted funds	Total funds 2024
	£		£	
Fundraising events	17,413	17,413	17,245	17,245

6. Other gains/ (losses)

	Unrestricted funds	Total funds 2025	Unrestricted funds	Total funds 2024
	£		£	
Sale of tangible asset - van	(5,615)	(5,615)	0	0

7. Expenditure on charitable activities

Analysis	2025			2024		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:						
Incurred seeking donations	458	0	458	668	0	668
Expenditure on charitable activities:						
Employee Costs	14,804	133,630	148,433	1,955	154,855	156,810
Rent & Hall Hire	3,950	19,000	22,950	5,250	21,000	26,250
Groceries	57,694	77,058	134,752	92,175	55,425	147,600
Fuel voucher costs	0	0	0	0	14,350	14,350
Subscriptions	(254)	558	304	0	279	279
Vehicle costs - Fuel & Repairs	547	8,113	8,660	900	4,307	5,207
Utility Costs/Telephone	(495)	6,922	6,426	509	5,113	5,621
Insurance/Van Insurance	(60)	1,258	1,198	(1,186)	3,430	2,244
Travel Expenses & Fuel	0	790	790	0	588	588
Logistics costs	12,100	0	12,100	11,000	0	11,000
Equipment	0	18,799	18,799	0	4,178	4,178
Training	0	0	0	0	300	300
Uniforms	0	6,527	6,527	0	(678)	(678)
Toys	0	44,244	44,244	0	34,013	34,013
Printing/Office Supplies	0	2,526	2,526	0	1,565	1,565
Administration/Marketing/Payroll/Profes	(496)	0	(496)	0	2,022	2,022
Audit/Independent Examination	1,232	0	1,232	1,185	0	1,185
IT related	270	273	543	0	286	286
Postage	0	0	0	0	125	125
Health & Safety	0	565	565	0	738	738
Sundries	753	603	1,356	800	0	800
Depreciation	5,181	0	5,181	8,064	0	8,064
Total expenditure on charitable	95,224	320,866	416,090	120,652	301,895	422,548
TOTAL EXPENDITURE	95,682	320,866	416,548	121,320	301,895	423,216

8. Donated goods, facilities, and services

	2025		2024	
	£	£	£	£
Seconded staff	193	185		
Use of property	3,950	5,250		
Delivery services (Logistics)	12,100	11,000		
Food /Other items	36,270	36,000		
Vehicle Repairs	450	700		
Babybank	4,000	2,000		
Toys	65,000	45,000		
Uniforms	3,000	2,000		
Accounting Services & Independent examination	1,232	1,185		
	126,195	103,320		

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 115 hrs per week	Volunteering hours 220 hrs per week
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9. Tangible Fixed Assets

	£	£	£
	IT Equipment	Vehicles	Total
Cost:			
As at 1 April 2024	-	48,599	48,599
Additions	470	30,000	30,470
As at 31 March 2025	470	78,599	79,069
Depreciation:			
As at 1 April 2024	-	13,066	13,066
Additions	157	20,950	21,107
As at 31 March 2025	157	34,016	34,172
Net book value			
As at 1 April 2024	-	35,533	35,533
As at 31 March 2025	313	44,583	44,897

10. Stock

	2025	2024
	£	£
Food stocks/Other	12,000	9,000
Uniforms	5,000	7,000
Toys	53,000	20,000
Babybank	7,000	1,500
Total Stock	77,000	37,500

11. Debtors

	Total funds 2025 £	Total funds 2024 £
Prepayments & Accrued Income	2,415	1,186

12. Creditors

	Total funds 2025 £	Total funds 2024 £
Accruals and deferred income	38,218	22,021

13. Analysis of charitable funds

Unrestricted Funds

	At 1 April 2025	Income	Expenditure	Transfers	At 31 Mar 2025
	£				
Core Funding	122,414	121,953	(101,296)	(22,000)	121,071
Designated Fund - Continuity	45,000			22,000	67,000
	167,414	121,953	(101,296)	0	188,071
	At 1 April 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£				
Core Funding	126,701	117,033	(121,320)		122,414
Continuity	45,000				45,000
	171,701	117,033	(121,320)	0	167,414

Restricted Funds

	At 1 April 2025	Income	Expenditure	Transfers	At 31 Mar 2025
	£				
Holiday Hunger/Food	6,789	65,538	(77,058)		(4,731)
Salary - Coordinator/Manager/Driver					
Storeroom Worker	64,509	152,873	(135,303)		82,079
Operating Costs Only	8,160	39,116	(39,680)		7,596
Toy/School Uniforms/ Baby Bank	31,491	95,908	(52,887)		74,512
Energy Project	325	9,375	0		9,699
Lottery purchase of equipment	(3)	13,000	(15,938)		(2,941)
					0
	111,271	375,811	(320,866)	0	166,215
	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)
	64,454	348,713	(301,895)	0	111,271

14. Staff Costs

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

	2025	2024
	£	£
Salaries and wages	137,423	144,232
Social security costs	5,837	6,097
Pension costs (defined contribution scheme)	5,172	6,481
Other employee benefits	-	-
Total staff costs	148,433	156,810

The average head count of employees during the year was 6.5 (2024: 7.3)

No employee received employee benefits of more than £60,000 during the year (2024: Nil)

There were no staff working for the charity whose contracts are with and are paid for by a related party. (2024: 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 £42,290 (2024: £39,998)

15. Trustee renumeration 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. (2024: Nil)

Trustees' expenses

During the year, one Trustee was reimbursed for out-of-pocket expenses for travel totalling £372. (2024: one, travel expenses totally £132)