

**Report of the Trustees and  
Financial Statements for the Period 1 November 2021 to 31 March 2023  
for  
East Lothian Foodbank**

Douglas Home & Co Ltd  
Statutory Auditor  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

**Contents of the Financial Statements  
for the Period 1 November 2021 to 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 18
<b>Report of the Independent Auditors</b>	19 to 22
<b>Statement of Financial Activities</b>	23
<b>Statement of Financial Position</b>	24
<b>Statement of Cash Flows</b>	25
<b>Notes to the Statement of Cash Flows</b>	26
<b>Notes to the Financial Statements</b>	27 to 35
<b>Detailed Statement of Financial Activities</b>	36 to 37

**Reference and Administrative Details  
for the Period 1 November 2021 to 31 March 2023**

<b>TRUSTEES</b>	M Singleton-Treasurer Mrs E O'Ryan - Chair R Goode - Secretary P Morriss (appointed 1.11.21) (resigned 30.11.22) S Glover (appointed 1.10.22) (resigned 30.11.22) J Meldrum (resigned 30.11.22) A Allison (appointed 1.2.23) J Burns (appointed 1.2.23) N Goode L McVinish (appointed 1.2.23) P Meiklejohn (appointed 1.8.22) D Paris (appointed 1.2.23)
<b>PRINCIPAL ADDRESS</b>	3 Civic Square Tranent East Lothian EH33 1LH
<b>REGISTERED CHARITY NUMBER</b>	SC043523
<b>AUDITORS</b>	Douglas Home & Co Ltd Statutory Auditor 47-49 The Square Kelso Roxburghshire TD5 7HW

**Report of the Trustees  
for the Period 1 November 2021 to 31 March 2023**

The trustees present their report with the financial statements of the charity for the period 1 November 2021 to 31 March 2023. 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**

Overall for the 17 month period to 31st March 2023 total receipts were £850,188 and total payments were £643,567 resulting in net income of £206,621. Of the net income, £123,864 related to restricted funds and £82,757 to unrestricted funds.

**Reserves policy**

The bank balances at 31st March amounts to £349,213 of which £72,404 is held in restricted funds. The level of reserves therefore held at the period end 31st March 2023 amounts to £451,605. Of this reserve amount £80,000 is held in an interest-bearing savings accounts with The Skipton Building Society and covers funds set aside for Designated purposes. This leaves us with unrestricted funds totalling £297,103. These funds are spread between Royal Bank of Scotland, Skipton Building Society and Cooperative Bank.

The current minimum for our unrestricted general funds reserve is equal to six months average operating costs, including all recurring, predictable, and avoidable expenses. Based upon total payments in the accounts to 31st March 2023 our reserves target is £77,911. You can therefore see that we continue to hold significantly higher funds than our minimum target, which is why the Trustees continue to work hard on plans and strategies to make the best use of our positive financial situation for the wider good of the community.

Our current rented premises remain on a short-term six-month lease agreement with East Lothian Council. We have known for some time that the Council's future planning proposals for Tranent Town Centre show our current premises as earmarked at some stage for demolition. When this happens it is likely that a large part of the designated fund held with the Skipton Building Society may be called upon. Alongside the staff, the Trustees continue to search for better ways of working either within the existing premises, or looking at alternative (and larger) premises.

In the meantime, we have a responsibility to maintain the premises in good repair, ensure they are well equipped, and that they remain fit for purpose for both staff and volunteers so fulfilling Health and Safety requirements.

Demand for East Lothian Foodbank core services continues to grow with record figures being seen. In the short term, we must ensure that we have the ability and facility to instantly provide finance for any shortfall in food items. Although food donations from the public are holding up we are having to buy in more to meet the high demand now seen.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

## A NOTE FROM OUR CHAIR

It is quite unusual to have to write a second AGM report in the one year, but this year it has proved necessary. Previous to this year we have always had our AGMs in January following our end of year accounts, which has meant that all the consequent preparation has had to happen over Christmas, which

is the Foodbank's notoriously busiest time. In order to alleviate some of the pressures of this bottleneck it was decided to move our financial end of year and allow our AGM to be moved to the middle of the year. Hence this year, we have now had 2 AGMs - but next year we will continue as usual with one in May/June. I thank you all for your support for this second AGM and for your patience as we move the timing of the finances.

As I write this report the Foodbank has once again experienced its busiest month - of which I am sure Elaine will give more details later in this report. It is thanks to the dedication of staff and volunteers alike that many people every month and every day receive vital food parcels. The need for such provision is still shocking to us all, but I give thanks to those who give of their time and effort to help others. I would also like to thank all those who donate food or cash on a regular or even infrequent basis. Every little thoughtful offering indeed does help, and we could not do any of the work we do without your quiet but reliable help. Thank you, everyone, for all you do.

I also give thanks for the time freely given and the commitment of the Trustees of the Foodbank. Being a member of the Board carries responsibility and demands rigorous attention to governance. We now have a Board with a breadth of experience and skill and I am sure they will continue to oversee the Foodbank's work with confidence and proficiency.

In my last report I mentioned the need for the Foodbank to find more premises because of lack of space and increasing demand. At the time we were looking at commercial properties, even though it was looking like the costs were very high. In the end, as a Board, we decided to park this avenue of exploration for the time being and to try to think more creatively about the challenges of space and cost and acquiring new premises. As yet a definitive solution has not been found - but we are exploring different possibilities. As soon as a practical option is found I am sure we will share it with the staff and volunteers alike to gain feedback and responses. Again, I would like to thank the volunteers in particular for their patience in working under, what are now, very difficult circumstances.

It has been a privilege and honour to be Chair of East Lothian Foodbank especially during these past few years of such change. After serving for almost three and a half years, I now feel it is time to step down from this role and make way for another to take over the reins. This AGM will be my last meeting. As yet the Foodbank does not have a replacement Chair, but adverts have been placed and I am sure the position will be filled very soon. I wish the Foodbank well for its future endeavours and pray for the days when our service will no longer be needed and all in our country will be fed. With heartfelt thanks to each and every one of you.

Rev Liz O'Ryan  
Chair of East Lothian Foodbank



## FOODBANK IN FOCUS

### NOV '21

By signing our new franchise agreement we commit to working alongside the Trussell Trust to address the underlying causes of foodbank use as well as providing emergency food support.

### DEC '21

961 people supported as we experience the busiest December in foodbank history.

**DEMAND FOR  
SUPPORT RISES  
BY 40%  
COMPARED TO  
PREVIOUS YEAR**

### JAN '22

We join local elected members & community stakeholders at a Poverty Round table to consider how we can work together to tackle poverty in East Lothian.

### FEB '22

The need in our community continues to grow.

**54% INCREASE  
IN DEMAND  
COMPARED TO  
FEB '21**

### MAR '22

We are one of a small number of foodbanks invited to represent Scotland on the Trussell Trust Strategic Consultation Group (Scotland) to offer our insight to the foodbank network at a national level.

**FIRST TIME WE  
SUPPORT OVER  
1000 PEOPLE IN  
A MONTH**

Demand for our support in quarter increased by 125% compared to same time in 2021.

### APR '22

Plans in place to develop a fast-track Money Advice service specifically for foodbank users in partnership with MCAB, supported by funding from Trussell Trust.



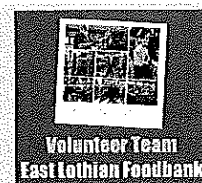
### MAY '22



East Lothian Friendly Food Charter endorsed by East Lothian Council recognising that working in partnership with a strong network we can do more to address food inequality in East Lothian.

### JUN '22

Our amazing team of foodbank volunteers is recognised as Volunteer Team of the Year at Inspiring Volunteer Awards.



### JUL '22



Our dedicated volunteer and founding member of the foodbank, John Band, passes away.

Our entire team misses his kind and helpful manner, and he is often in our thoughts.

**AUG '22**

August marks the start of the busiest 3 months in foodbank history.

**SEPT '22**

Our 1 year anniversary as a real Living Wage Employer. Now one of 2700 accredited Real Living Wage Employers in Scotland helping to loosen the grip of in work poverty.

**OCT '22**

10-year anniversary of the founding of East Lothian Foodbank.

**200% INCREASE IN DEMAND OVER 10 YEARS**



Launch of our money advice service in partnership with Musselburgh CAB. Seonaid Stewart joins our staff team as our new Financial Inclusion Officer to lead on this project.

As we commit to developing and diversifying our volunteer team 2 Duke of Edinburgh Volunteers and a Foundation Apprentice join our team.

**NOV '22**

Dip in demand coincides with *Cost of Living* payment and extension of Scottish Child Payment to older children. Similar dip seen across our network indicating that when people have sufficient income they don't need to turn to a foodbank.

**FIRST TIME IN 5 YEARS WE SEE A DIP IN DEMAND AT THIS TIME OF YEAR**

**DEC '22**

£10k of financial gains secured by our Money Advice service its first 3 months of operation.



**51% INCREASE IN HOUSEHOLDS IN NEED OF SUPPORT COMPARED TO DEC '21**

Dec '22 becomes busiest Dec on record. Over 12,000 meals sent out feeding 1343 people, including 507 children.

661 Jingle bags sent out with Christmas dinner for 647 adults and 429 children.

**JAN '23**

We become a Fuelbank Foundation partner.

**OVER 3/4 OF HOUSEHOLDS NEEDING OUR SUPPORT GIVE "LOW INCOME" AS THE REASON**

Lisa takes on role of Volunteer Co-ordinator and will focus on supporting, developing and diversifying our volunteer team.

**FEB '23**

6 month employment opportunity created in partnership with East Lothian Works working towards the East Lothian Council Poverty Plan objective of ensuring local residents are working and free from in work poverty.

Lucy takes on role of Community Participation and Campaigns Lead and will develop a strategy to create specific change in our communities that will end the need for our foodbank.

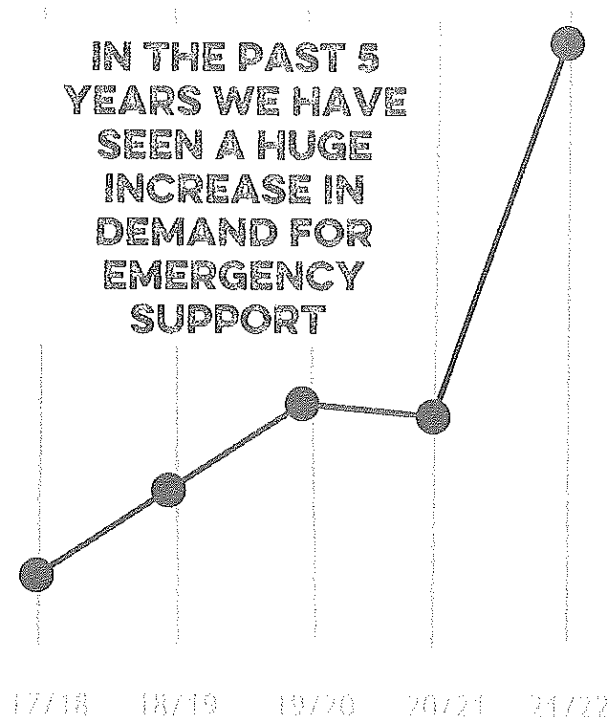
**MAR '23**

Our Money Advice service reports £59k in financial gains for our service users.

**HIGHEST LEVELS OF DEMAND EVER RECORDED IN HISTORY OF FOODBANK**

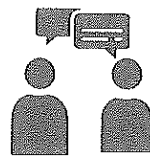
## OUR "ESSENTIALS" SUPPORT

This has been our busiest period on record

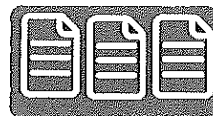


Based on demand in the 5 months from November 2022 to March 2023 we've not seen any reduction in the need for our services and sadly do not anticipate this changing in the coming months.

During the 17 months of report



We worked with **135** referral partners to support people facing hardship with emergency support



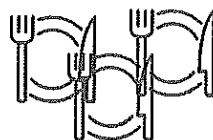
**6980** households referred



**16,746** people supported



**6236** children supported



**150,876** meals provided



**160,580KG** emergency essentials supplied

**Behind each of these statistics is an individual or family facing hunger and financial hardship**



## GOING BEYOND THE ESSENTIALS

The end of 2021 and start of 2022 brought another crisis to our community with the costs of essentials and fuel dramatically rising. Low income continued to be the primary reason for support requests and demand continued to grow.

We wanted to go beyond our essential emergency support and try to ease some of the pressure on our community, here are some of the ways we did this.

### FUEL BANK

As the cost of household energy bills continued to rise we

became a partner of Fuelbank to support those using our foodbank who are also experiencing fuel poverty. Since January 2023 when our training was completed we've helped **59 HOUSEHOLDS** to access support.



### SUMMER RECIPES

School holidays can put further strain on family finances.

Over **200 SUMMER RECIPE BAGS** were given out at the foodbank and through partners. Each recipe featured easy instructions, fed 4 people, and used canned or dry ingredients.

Chicken and mushroom curry was the favourite!



### JINGLE BAGS

Not everyone looks forward to Christmas and December 2021 and 2022 saw us reach levels of demand which we had never seen before

During this time we gave out more "Jingle Bags" than ever before providing Christmas dinner for 1,874 people, including 767 children.

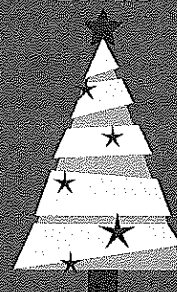
Thanks to everyone who supported us by donating to our Jingle Bag appeal and a special shout out to local primary schools and *Clark Community Choir* for singing our Jingle Bag jingle, and local charity *A Gift from Kieran*, for once again donating bags of satsumas and apples.

**316  
JINGLE  
BAGS**



2021

**661  
JINGLE  
BAGS**



2022

## OUR MONEY ADVICE SERVICE

**Spring  
2022**

Fast-track Financial Inclusion (FI) funding announced by the Trussell Trust

**May  
2022**

Application submitted based on a partnership approach with Musselburgh CAB (MCAB)

**June  
2022**

£96k funding awarded for 2 years, 4 days per week. MCAB offers further funding to extend service to 5 days per week.

**Sept  
2022**

Signing of Service Level Agreement committing to our partnership approach to provide a quality accredited advice service.

**Oct  
2022**

Project launches supported by 1 x FI Officer (part time) at ELFB and 1 x Advice worker based at MCAB

**Mar  
2023**

As the project gains momentum, additional funding is confirmed to extend project to 3 years

When Trussell Trust announced an opportunity to apply for fast-track funding to set up a money advice service, to support service users to maximise their income and move on from their reliance on our existing emergency food service, we jumped at the chance. Getting money into the pockets of our service users promotes dignity and choice and hopefully reduces demand for the foodbank in the longer term.

### OUR MONEY ADVICE TEAM



#### SEONAIID STEWART

Financial Inclusion Officer based in the foodbank. Seonaid works closely with MCAB & other referral partners to ensure support reaches those in greatest need.



#### SHEILA MCEWAN

Foodbank Support Advisor, Musselburgh CAB. Sheila provides a comprehensive, holistic money advice service focusing on helping clients to maximise income e.g. through supporting applications for increased or additional benefits and grants, managing debt as effectively as possible, providing support for budgeting and making referrals to other support agencies.

A key focus for the project has been identifying those who would most benefit from support as demand for the service significantly outstrips the resource available. We undertook a phased approach to this.

### PHASE 1 COMPLETE

Everyone made aware of the service and uptake highlighted that demand for the service was even higher than we had anticipated.

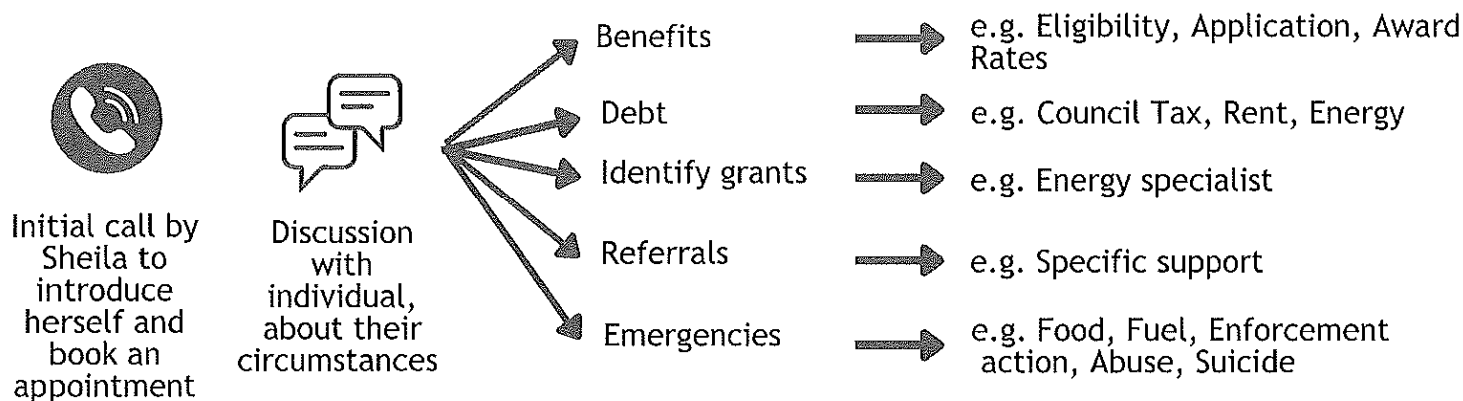
### PHASE 2 COMPLETE

Identified the people most frequently supported by us and contacted them individually to make them aware of the service and refer them for money advice support.

### PHASE 3

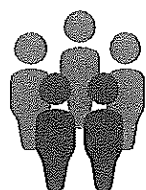
Pensioners and families identified as key target groups and individuals within these groups contacted with information on service and offered support. Also working with our partner organisations to identify those within these groups who would most benefit from support.

## What happens once we refer someone?



Case work will vary from individual to individual but may include: face-to-face meetings to fill in forms, support during applications and changes to circumstances, sourcing paperwork in support of applications, and referrals to other agencies.

In the first 6 months of the money advice service:



**106**  
people supported

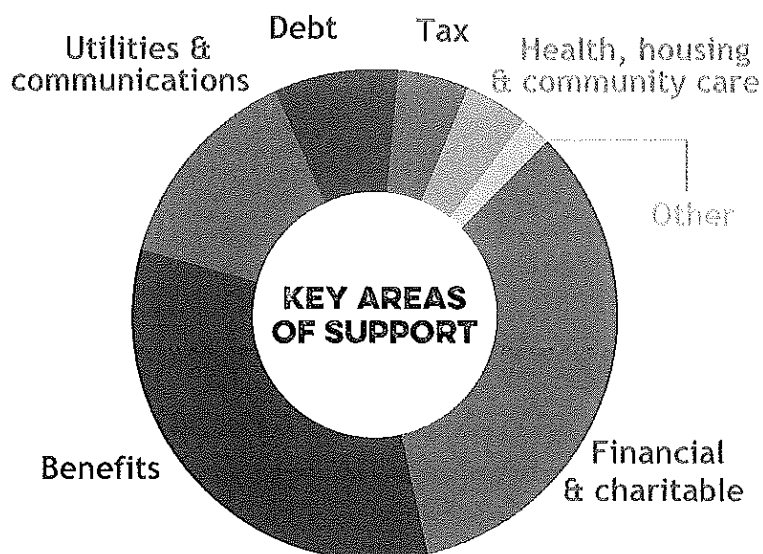


**£57,930**  
financial gains

#### MONEY ADVICE IN ACTION

*£430 awarded  
£130 paid direct to the  
supplier and the other £300 is  
in cash out vouchers*

**"I'M NOW ABLE TO BUY  
FOOD AND PUT MY  
HEATING ON"**



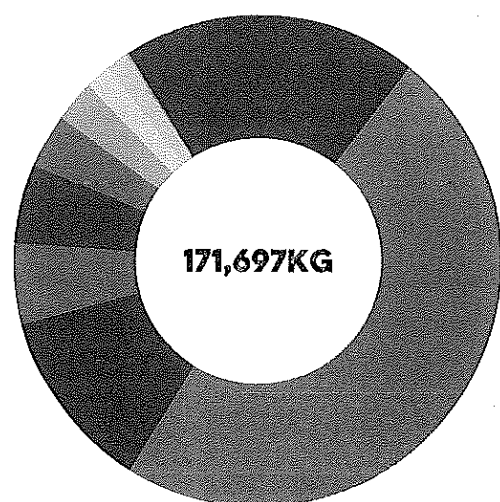
As well as helping individuals directly the project has also given us insights into some of the issues facing people in East Lothian who need our support.

It has highlighted, for example, the very close link between health and poverty - almost all the people frequently using the foodbank have a physical or mental health condition or both. It has confirmed the significant negative impact of the increases in cost of living and energy on levels of poverty in East Lothian and also the positive impact of cash first approaches such as the cost of living payments.

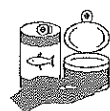
Going forward we will be using these insights and project data to further develop the money advice service and inform our community participation and campaign work, which will build partnerships around targeted local and national campaigns, to reduce levels of poverty in East Lothian.

## WHERE DO OUR ESSENTIAL SUPPLIES COME FROM?

Donations came from across East Lothian from a wide variety of sources



- Donations via supermarket collection points 82,830kg
- Individuals visiting foodbank to donate 20,739kg
- Donations from churches 9104kg
- Other charitable organisations, 90489kg
- Donations from schools and colleges 6051kg
- Community group donations 4738kg
- Donations from other foodbanks 3020kg
- Corporate donations 2449kg
- Other bulk food distributors 275kg
- Purchased by foodbank 33,443kg



**138,254KG**

donated - a staggeringly generous amount of essentials

**80%**

This accounted for 80% of our essential stock



**33,443KG**

purchased

**20%**

Due to the increase in demand for support, for the first time purchases rose to record levels making up 20% of our total stock

**THANK YOU TO EVERYONE WHO HAS DONATED ESSENTIAL FOOD AND TOILETRIES, WE ARE SO VERY GRATEFUL TO YOU ALL**



## HERE ARE JUST SOME OF THE WAYS OUR SUPPORTERS HAVE HELPED US



What a creative and imaginative network of supporters we have. Sorry we can't name every single person or organisation, please know we appreciate each and every one of you.

[illegible]

1. **Subject:** English  
 2. **Topic:** The Importance of Education  
 3. **Question:** Write an essay on the importance of education.  
 4. **Answer:** Education is the key to a better future. It helps us to learn new things and develop our skills. It also helps us to become responsible citizens. Education is the foundation of a strong society. It gives us the tools we need to succeed in life. Without education, we would be lost. Education is the light that guides us through the darkness of ignorance. It is the power that changes lives. We must value education and work hard to get it. It is the only way to a bright future.

## Johnnie hailed a 'local hero' after huge foodbank help

[illegible]

## Runners donate 'bags and bags' of food

[illegible]

## Racing against hunger

[illegible]

## Kind youngsters help those in need

[illegible]

**NIGHT OWL BOOKS  
BOOK SWAP**  
How will our  
Black Friday Book Swap  
work?





Traenart Parish Church collected 250kg of food donations for East Lothian Foodbank

## Hundreds of 'meals' donated to foodbank by churchgoers

MEMBERS of Traenart Parish Church collected 250kg of food donations for East Lothian Foodbank as their annual Harvest Thanksgiving service on Sunday, October 3.

The Rev. Katherine Taylor, church minister at Traenart Parish Church, said: "We asked people to bring along frozen donations to the service if they could like the third lunch, beans and other foods which we donated to East Lothian Foodbank. We got a really good response which was really nice."

"The aim of the Thanksgiving service is to say thank you to God for the food he has provided us with and this time we wanted to make a donation to the foodbank because we know they are struggling at the moment."

"After the service we all enjoyed some soup and bread together as part of our Thanksgiving which was lovely."

The weight of the donated food was the equivalent of 100 meals. The church hopes to build a similar collection during the Advent period at Christmas.

Elaine Morrison, minister at East Lothian Foodbank, thanked the church and said that the generosity of the people was very helpful in the foodbank's mission.

She said: "We're always grateful to anyone who can donate to us when they can."

"We've noticed that this year people seem to be taking more notice of us and are donating more to us which is really helpful."

"I think quite often there is a stigma about people who use the foodbank but it's not like that."

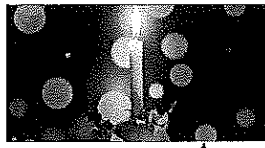
"We are seeing families who are working very hard, but still can't afford to feed everyone at home."

"I think the way things are at the moment is making it difficult for some and I think that we need to be helped by the public."

"It's not one group in particular that can make the difference but everyone that donates or even helps to raise awareness of it."

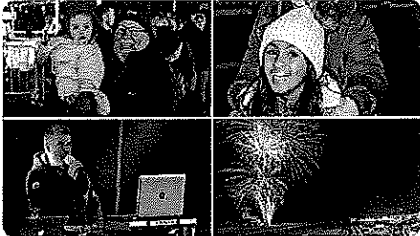
### Foodbank Heroes

Our Foodbank Heroes are the people who help us to help others. They are the volunteers who collect donations, sort them, and deliver them to the foodbank. They are the people who make a difference.



**Musselburgh Racecourse @MusselburghRace - Nov 6, 2022**

Thank you to everyone who joined us for the #MusselburghFireworks 2022 community event & who donated funds to @EL Foodbank - your donation will really help. A huge thank you to the Musselburgh Common Good & to everyone involved who helped make it a truly memorable night.



We would like to give a big 'Thank you' to St Andrew Blackadder Church for their generous donations of 499 Easter Eggs



bank @EL Foodbank - Dec 19, 2022

#thanks to our friends @ClockworkChoir who have been out & about singing our jingle bag song to spread the word about our christmas dinner in a bag campaign youtube.com/watch?v=M2ekDr...

There's still time to donate to our jingle bags - bit.ly/ELJinglebags

@TusnellScot



222.8 kg donated

530 meals

58 people supported

This certifies that the pupils of Sanderson's Wynd Primary School East Lothian Foodbank Heroes

Thank you

East Lothian Foodbank, 100 North Berwick Road, Edinburgh, EH14 4AT. Tel: 0131 606 1111. Email: info@el-foodbank.org.uk. Website: www.el-foodbank.org.uk. Registered charity 1042050.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

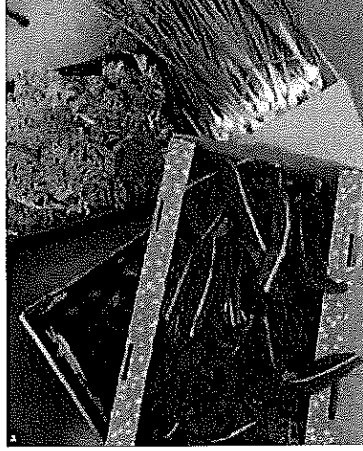
East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.

East Lothian Foodbank is a registered charity. We are a not-for-profit organisation. All donations are gratefully received and used to help those in need.



## FRESH PRODUCE FROM TRUE ROOTS

View highlights

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

More

Like

Comment

Share

Follow

## Winton Gardens Open Day

Winton Castle  
Penciland, East Lothian, EH14 4AT

- For garden lovers & families
- Gardens open for Scotland's Gardens
- Guided garden & castle tours
- Visit Cafe Winton or picnic

Alpacas & garden crafts  
Easter egg hunt & obstacle course  
Archery & axe throwing

Funds for: **EL Foodbank** **SCOTLAND'S GARDENS Scheme**



Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

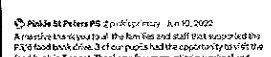
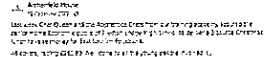
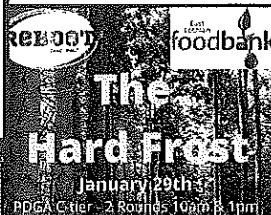
Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022

Just in case that we are welcoming donations for the East Lothian Foodbank this week, please just pop your items in the box in the school hall.

Winton Primary School Open Day - Dec 10, 2022



## OUR VOLUNTEERS

Without our volunteers there would be no us. Our army of amazing volunteers work relentlessly and bring so much to the foodbank, with a variety of roles from warehouse volunteers, delivery drivers, collection volunteers, trustees, to those that continually share our story and support our cause in so many ways, even to the extent of harvesting unused (fresh) veg from farmers fields to supplement our parcels with added 'soup bags'. They are all at the heart of what we do, giving their precious time to us with such care and kindness - they are priceless to us.

In June 2022 our team was recognised and won the 'Volunteer Team of the Year' at the Inspiring Volunteer Awards, which was so well deserved.

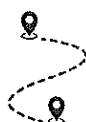
Our volunteers are the powerhouse of the foodbank and in the past 18 months have given so much.



**82**  
active volunteers



**11,840**  
warehouse hours



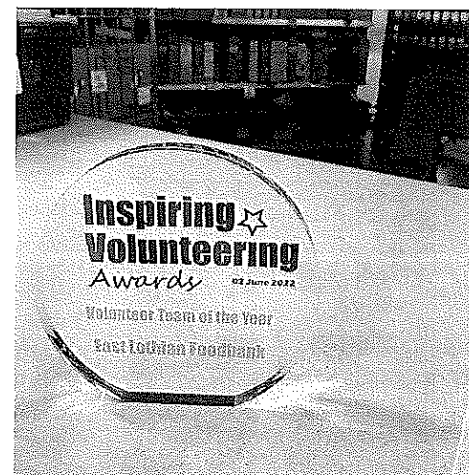
**83,771**  
miles driven delivering food parcels



**432**  
Tesco Collection hours



Some of our team enjoying an afternoon at Whitekirk Hill in June 2022, In recognition of all that they do



Volunteer Team of the Year 2022

**OUR  
VOLUNTEER  
BASE GREW  
BY 67%**



We carried out a feedback session with our volunteers in 2022, below are the key words that they used to describe what they like about volunteering with us



We are so lucky that our volunteers share our goal for an equal and fair society and are so passionate and dedicated to helping those in need.

People shouldn't be struggling to afford the essentials, but are on a daily basis and we are blown away every day with our teams commitment and compassion.



## OUR CAMPAIGN WORK



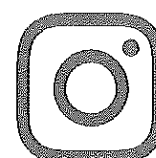
We want to build understanding of the drivers of hunger and poverty and the underlying issues that push people towards needing our support, to build public will and encourage people to take action to end the need for us and foodbanks across the UK. Across 2021-2023 we've focused our social media on raising awareness of our work, gaining support for our campaigns, celebrating our amazing volunteers and thanking our amazing network of donors.



**49,243** views  
**138** new followers

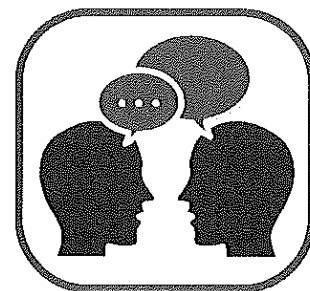


**65,880** people reached  
**4,216** new followers  
**196** new page likes



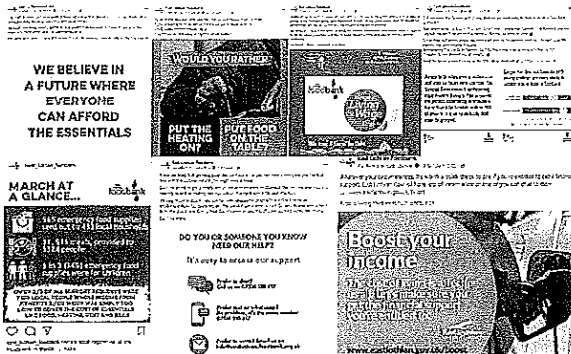
**1,895** people reached  
**124** new followers

As well as joining national campaigns we are committed to bringing about change locally and want to grow our capacity as a leading anti-poverty voice in East Lothian. We were therefore very excited to be able to sign up to the Trussell Trust's new Organising Programme which provides funding and training for local foodbanks to take a more active role in organising, influencing and campaigning within their communities. Lucy completed her Trussell Trust training in January 2023. Building on work she was already doing she is working with those we support (who are experts by experience) to identify issues, build a team of campaigning volunteers, develop influencing strategies with the goal of creating lasting change in our communities which will reduce the need for our support.



## RAISING AWARENESS

Raising awareness of community need, what needs to change to reduce need and how to get help



## IN THE NEWS

### Inspiring place

It would be fair to say that the foodbank at East Lothian Foodbank is an inspiring place. It is a place where people can get help, but it is also a place where people can give help. The foodbank is a place where people can find the essentials they need to live, but it is also a place where people can find the support they need to get back on their feet. The foodbank is a place where people can find the help they need, but it is also a place where people can find the support they need to get back on their feet.

## Paying a Living Wage

EAST Lothian Foodbank has become accredited as a Living Wage employer. Everyone working at the foodbank, on their square in Thirsk, will receive a minimum hourly wage of £10.50.

In Scotland, more than 15 per cent of jobs pay less than the real Living Wage. A foodbank spokesperson said they were committed to paying the real Living Wage and delivering a 'fair day's pay for a hard day's work'.

Employers choose to pay the real Living Wage on a voluntary basis. Elaine Morrison, East Lothian Foodbank manager, said: 'We would like to live in a society where food charity is not needed, where everybody has a job that pays them a living wage and a social security system that means those who are not able to work are supported adequately without the need for foodbanks.'



Joanna Byrne, East Lothian Foodbank referral co-ordinator, celebrates the foodbank being accredited as a Living Wage employer. She said: 'We are committed to achieving this for the empowerment and betterment of our team and to ensure that they know that the work they do in what can be a very challenging environment is valued.'

## Foodbank plea for Christmas food gifts

EAST Lothian Foodbank is calling on the community to help them to meet Christmas food needs. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

## CAMPAIGNING

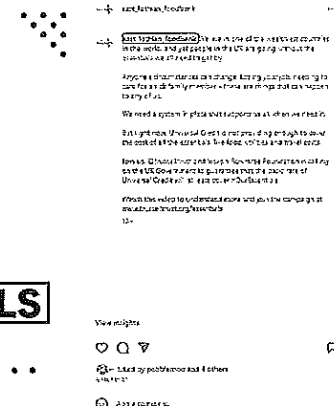
One of the campaigns we're supporting is the call by the Trussell Trust and the Joseph Rowntree Foundation for an 'Essentials Guarantee' to make sure that the basic rate of Universal Credit is at least enough to afford the essentials we all need, such as food, household bills and travel costs

### When

People are going without

### It's time to

## GUARANTEE OUR ESSENTIALS



## 59 NEWS ARTICLES

## Record number of parcels given out by foodbank

But organisation fears even worse to come as cost of living crisis bites



Donations made to East Lothian Foodbank for its Joyce Bays appeal

The support of the community is what makes the foodbank what it is. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

## Demand for foodbank help at 'levels we've never seen'

By Craig Ballentine

A 'WARNING' has been issued for East Lothian Foodbank as demand for help has risen to levels the organisation has never seen before. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

### We are expecting

to see more and more people who have never been referred to us in the past needing support

The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season. The foodbank has been providing food for people in need for over 10 years, and it is now asking for help to meet the needs of people in need during the Christmas season.

## Election, retiral and re-election of trustees

At each AGM, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. At each AGM, all of the charity trustees must retire from office but may then be re-elected as outline in our Constitution.

## Membership

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.

All volunteers (defined as anyone who has completed the application process to be a volunteer) are automatically members unless they specifically withdraw from membership. At each AGM anyone attending who signs the attendance register before the start of the AGM will become a member from then until the day before the next AGM. 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](mailto:secretary@eastlothian.foodbank.org.uk). 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 responsibly.

**Report of the Trustees  
for the Period 1 November 2021 to 31 March 2023**

**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 ..... and signed on its behalf by:

.....  
Trustee

## **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 period ended 31 March 2023 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 2023 and of its incoming resources and application of resources, for the period 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.

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

### **Our responsibilities for the audit of the financial statements**

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.

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 treasurer processes all transactions and payment of invoices, mitigating the risks of fraud. Also the Trustee's meet regularly and review their 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/responsibilities](http://www.frc.org.uk/responsibilities). This description forms part of our Report of the Independent Auditors.



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

**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.

Douglas Home & Co Ltd  
Statutory Auditor  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Date: .....

**Statement of Financial Activities  
for the Period 1 November 2021 to 31 March 2023**

				Period 1.11.21 to 31.3.23 Total funds £	Year Ended 31.10.21 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	648,535	200,324	848,859	306,992
Investment income	3	<u>1,329</u>	<u>-</u>	<u>1,329</u>	<u>280</u>
<b>Total</b>		<u>649,864</u>	<u>200,324</u>	<u>850,188</u>	<u>307,272</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Foodbank		<u>567,107</u>	<u>76,460</u>	<u>643,567</u>	<u>254,188</u>
 <b>NET INCOME</b>		82,757	123,864	206,621	53,084
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>214,346</u>	<u>30,638</u>	<u>244,984</u>	<u>191,900</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>297,103</u></u>	<u><u>154,502</u></u>	<u><u>451,605</u></u>	<u><u>244,984</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Statement of Financial Position**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.10.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3,983	576	4,559	1,407
<b>CURRENT ASSETS</b>					
Stocks	10	16,561	-	16,561	18,352
Debtors	11	17,964	82,222	100,186	19,642
Cash at bank		<u>276,809</u>	<u>72,404</u>	<u>349,213</u>	<u>206,988</u>
		311,334	154,626	465,960	244,982
<b>CREDITORS</b>					
Amounts falling due within one year	12	(18,214)	(700)	(18,914)	(1,405)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>293,120</u>	<u>153,926</u>	<u>447,046</u>	<u>243,577</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>297,103</u>	<u>154,502</u>	<u>451,605</u>	<u>244,984</u>
<b>NET ASSETS</b>		<u>297,103</u>	<u>154,502</u>	<u>451,605</u>	<u>244,984</u>
<b>FUNDS</b>	13				
Unrestricted funds				297,103	214,346
Restricted funds				<u>154,502</u>	<u>30,638</u>
<b>TOTAL FUNDS</b>				<u>451,605</u>	<u>244,984</u>

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

.....  
Trustee

**Statement of Cash Flows**  
**for the Period 1 November 2021 to 31 March 2023**

	Notes	Period 1.11.21 to 31.3.23 £	Year Ended 31.10.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	146,158	16,442
Interest paid		<u>(1,102)</u>	<u>-</u>
Net cash provided by operating activities		<u>145,056</u>	<u>16,442</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,160)	(1,634)
Interest received		<u>1,329</u>	<u>280</u>
Net cash used in investing activities		<u>(2,831)</u>	<u>(1,354)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		142,225	15,088
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>206,988</u>	<u>191,900</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>349,213</u></u>	<u><u>206,988</u></u>

The notes form part of these financial statements

**Notes to the Statement of Cash Flows  
for the Period 1 November 2021 to 31 March 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Period 1.11.21 to 31.3.23 £	Year Ended 31.10.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	206,621	53,084
<b>Adjustments for:</b>		
Depreciation charges	1,008	227
Interest received	(1,329)	(280)
Interest paid	1,102	-
Decrease/(increase) in stocks	1,791	(18,352)
Increase in debtors	(80,544)	(19,642)
Increase in creditors	<u>17,509</u>	<u>1,405</u>
<b>Net cash provided by operations</b>	<u><u>146,158</u></u>	<u><u>16,442</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.11.21 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	<u>206,988</u>	<u>142,225</u>	<u>349,213</u>
	<u>206,988</u>	<u>142,225</u>	<u>349,213</u>
<b>Total</b>	<u><u>206,988</u></u>	<u><u>142,225</u></u>	<u><u>349,213</u></u>

**Notes to the Financial Statements  
for the Period 1 November 2021 to 31 March 2023**

**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.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**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**

	Period 1.11.21 to 31.3.23 £	Year Ended 31.10.21 £
Donations	594,167	245,157
Gift aid	14,709	4,423
Legacies	5,000	-
Grants	<u>234,983</u>	<u>57,412</u>
	<u>848,859</u>	<u>306,992</u>

**Notes to the Financial Statements - continued  
for the Period 1 November 2021 to 31 March 2023**

**3. INVESTMENT INCOME**

	Period 1.11.21 to 31.3.23 £	Year Ended 31.10.21 £
Deposit account interest	<u>1,329</u>	<u>280</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Foodbank	<u>452,788</u>	<u>190,779</u>	<u>643,567</u>

**5. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Foodbank	<u>175,300</u>	<u>15,479</u>	<u>190,779</u>

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

**Management**

	Period 1.11.21 to 31.3.23 £	Year Ended 31.10.21 Total Foodbank activities £
Wages	116,299	34,815
Social security	1,701	-
Pensions	1,999	792
Other operating leases	8,500	6,000
Consultancy	14,500	-
Insurance	582	629
Light and heat	1,708	1,620
Telephone	1,385	995
Postage and stationery	2,915	427
Advertising	819	1,124
Sundries	417	223
Volunteer & Staff expenses	10,573	2,531
Cleaning	6,631	4,764
Equipment	1,349	647
Subscriptions	635	307
Repairs & Maintenance	152	206
IT costs	3,025	1,210
Depreciation of tangible and heritage assets	1,008	227
Bank Charges	<u>1,102</u>	<u>-</u>
	<u>175,300</u>	<u>56,517</u>



**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**5. SUPPORT COSTS - continued**  
**Governance costs**

	Period 1.11.21 to 31.3.23	Year Ended 31.10.21 Total activities
	Foodbank £	£
Auditors' remuneration	6,600	-
Auditors' remuneration for non audit work	2,844	-
Professional Fees	<u>6,035</u>	<u>3,242</u>
	<u>15,479</u>	<u>3,242</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2023 nor for the year ended 31 October 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2023 nor for the year ended 31 October 2021.

**7. STAFF COSTS**

	Period 1.11.21 to 31.3.23	Year Ended 31.10.21
	£	£
Wages and salaries	116,299	34,815
Social security costs	1,701	-
Other pension costs	<u>1,999</u>	<u>792</u>
	<u>119,999</u>	<u>35,607</u>

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

	Period 1.11.21 to 31.3.23	Year Ended 31.10.21
Staff	<u>4</u>	<u>3</u>

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

**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	272,129	34,863	306,992
Investment income	<u>280</u>	<u>-</u>	<u>280</u>
<b>Total</b>	<u>272,409</u>	<u>34,863</u>	<u>307,272</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Foodbank	<u>233,441</u>	<u>20,747</u>	<u>254,188</u>
 <b>NET INCOME</b>	38,968	14,116	53,084
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>175,378</u>	<u>16,522</u>	<u>191,900</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>214,346</u>	<u>30,638</u>	<u>244,984</u>

**9. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 November 2021	477	-	1,157	1,634
Additions	<u>1,510</u>	<u>350</u>	<u>2,300</u>	<u>4,160</u>
At 31 March 2023	<u>1,987</u>	<u>350</u>	<u>3,457</u>	<u>5,794</u>
 <b>DEPRECIATION</b>				
At 1 November 2021	106	-	121	227
Charge for year	<u>345</u>	<u>48</u>	<u>615</u>	<u>1,008</u>
At 31 March 2023	<u>451</u>	<u>48</u>	<u>736</u>	<u>1,235</u>
 <b>NET BOOK VALUE</b>				
At 31 March 2023	<u>1,536</u>	<u>302</u>	<u>2,721</u>	<u>4,559</u>
At 31 October 2021	<u>371</u>	<u>-</u>	<u>1,036</u>	<u>1,407</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**10. STOCKS**

	31.3.23	31.10.21
	£	£
Stocks	<u>16,561</u>	<u>18,352</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.10.21
	£	£
Other debtors	<u>100,186</u>	<u>19,642</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.10.21
	£	£
Trade creditors	1,876	1,094
Taxation and social security	1,478	-
Other creditors	<u>15,560</u>	<u>311</u>
	<u>18,914</u>	<u>1,405</u>

**13. MOVEMENT IN FUNDS**

	At 1.11.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	134,346	82,757	217,103
Designated	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	214,346	82,757	297,103
<b>Restricted funds</b>			
Area Partnership	2,685	(2,685)	-
ELC Sanitary Products	1,200	(1,200)	-
Asda	26,753	(23,907)	2,846
ELC Community Fund	-	942	942
Trussel Trust - Financial Inclusion	-	65,015	65,015
Trussel Trust - Organising and Local Mobilisation	-	35,751	35,751
Trussel Trust - Volunteer Development	-	27,251	27,251
ELC - Cost of Living Assistance	-	21,647	21,647
ELC - Admin Support	-	300	300
ELFFN - Food Vouchers	<u>-</u>	<u>750</u>	<u>750</u>
	<u>30,638</u>	<u>123,864</u>	<u>154,502</u>
<b>TOTAL FUNDS</b>	<u>244,984</u>	<u>206,621</u>	<u>451,605</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	649,864	(567,107)	82,757
<b>Restricted funds</b>			
Area Partnership	-	(2,685)	(2,685)
ELC Sanitary Products	-	(1,200)	(1,200)
Asda	-	(23,907)	(23,907)
ELC Community Fund	1,750	(808)	942
Trussel Trust - Financial Inclusion	83,923	(18,908)	65,015
Trussel Trust - Organising and Local Mobilisation	43,792	(8,041)	35,751
Trussel Trust - Volunteer Development	33,109	(5,858)	27,251
Trussel Trust - Winter Support	5,000	(5,000)	-
ELC - Cost of Living Assistance	30,000	(8,353)	21,647
ELC - Admin Support	2,000	(1,700)	300
ELFFN - Food Vouchers	750	-	750
	<u>200,324</u>	<u>(76,460)</u>	<u>123,864</u>
<b>TOTAL FUNDS</b>	<u>850,188</u>	<u>(643,567)</u>	<u>206,621</u>

**Comparatives for movement in funds**

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	95,378	38,968	134,346
Designated	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	175,378	38,968	214,346
<b>Restricted funds</b>			
Co-op Washbags	997	(997)	-
Area Partnership	2,685	-	2,685
ELC Sanitary Products	-	1,200	1,200
Asda	3,351	23,402	26,753
Standard Life Aberdeen	<u>9,489</u>	<u>(9,489)</u>	<u>-</u>
	<u>16,522</u>	<u>14,116</u>	<u>30,638</u>
<b>TOTAL FUNDS</b>	<u>191,900</u>	<u>53,084</u>	<u>244,984</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 November 2021 to 31 March 2023**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	272,409	(233,441)	38,968
<b>Restricted funds</b>			
Co-op Washbags	-	(997)	(997)
ELC Sanitary Products	1,200	-	1,200
Asda	33,663	(10,261)	23,402
Standard Life Aberdeen	-	(9,489)	(9,489)
	<u>34,863</u>	<u>(20,747)</u>	<u>14,116</u>
<b>TOTAL FUNDS</b>	<u>307,272</u>	<u>(254,188)</u>	<u>53,084</u>

Area Partnership - to support a community larder programme.

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

Asda - to support the salary of a foodbank manager.

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

Trussel 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.

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

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

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

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.

**Notes to the Financial Statements - continued  
for the Period 1 November 2021 to 31 March 2023**

**14. RELATED PARTY DISCLOSURES**

Penelope Morriss was a trustee during the year and an employee of the Trussell Trust. East Lothian Food Bank is a member of the Trussell Trust network of food banks through a social franchise and is in receipt of funding from the trust.

**15. EXTENSION OF PERIOD**

The Charity extended their year end from 31 October 2022 to 31 March 2023 due to the previous year end date occurring at the busiest time of their year.

Due to this extension the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

**Detailed Statement of Financial Activities  
for the Period 1 November 2021 to 31 March 2023**

			Period 1.11.21 to 31.3.23	Year Ended 31.10.21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	594,167	-	594,167	245,157
Gift aid	14,709	-	14,709	4,423
Legacies	5,000	-	5,000	-
Grants	<u>34,659</u>	<u>200,324</u>	<u>234,983</u>	<u>57,412</u>
	648,535	200,324	848,859	306,992
<b>Investment income</b>				
Deposit account interest	<u>1,329</u>	<u>-</u>	<u>1,329</u>	<u>280</u>
<b>Total incoming resources</b>	649,864	200,324	850,188	307,272
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Fresh Food	17,235	16,038	33,273	25,274
Essential Food	24,160	-	24,160	2,863
Toiletries	28,044	1,200	29,244	9,678
Warehouse	4,323	-	4,323	-
Grants to Others	3,400	-	3,400	10,300
Jingle Bags	28,934	-	28,934	33,743
Stock Movement	1,792	-	1,792	(18,352)
Donated Stock	<u>327,662</u>	<u>-</u>	<u>327,662</u>	<u>130,923</u>
	435,550	17,238	452,788	194,429
<b>Support costs</b>				
<b>Management</b>				
Wages	72,409	43,890	116,299	34,815
Social security	1,701	-	1,701	-
Pensions	1,999	-	1,999	792
Other operating leases	8,500	-	8,500	6,000
Consultancy	-	14,500	14,500	-
Insurance	582	-	582	629
Light and heat	1,708	-	1,708	1,620
Telephone	1,385	-	1,385	995
Postage and stationery	2,915	-	2,915	427
Advertising	819	-	819	1,124
Sundries	417	-	417	223
Volunteer & Staff expenses	9,765	808	10,573	2,531
Cleaning	6,631	-	6,631	4,764
Carried forward	108,831	59,198	168,029	53,920

**Detailed Statement of Financial Activities  
for the Period 1 November 2021 to 31 March 2023**

			Period 1.11.21 to 31.3.23	Year Ended 31.10.21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Management</b>				
Brought forward	108,831	59,198	168,029	53,920
Equipment	1,349	-	1,349	647
Subscriptions	635	-	635	307
Repairs & Maintenance	152	-	152	206
IT costs	3,025	-	3,025	1,210
Plant and machinery	345	-	345	106
Fixtures and fittings	48	-	48	-
Computer equipment	591	24	615	121
Bank Charges	<u>1,102</u>	<u>-</u>	<u>1,102</u>	<u>-</u>
	116,078	59,222	175,300	56,517
<b>Governance costs</b>				
Auditors' remuneration	6,600	-	6,600	-
Auditors' remuneration for non audit work	2,844	-	2,844	-
Professional Fees	<u>6,035</u>	<u>-</u>	<u>6,035</u>	<u>3,242</u>
	<u>15,479</u>	<u>-</u>	<u>15,479</u>	<u>3,242</u>
Total resources expended	<u>567,107</u>	<u>76,460</u>	<u>643,567</u>	<u>254,188</u>
<b>Net income</b>	<u><u>82,757</u></u>	<u><u>123,864</u></u>	<u><u>206,621</u></u>	<u><u>53,084</u></u>