

The Food Train Limited

Scotland · Charity number SC024843

Details

Known as	The Food Train
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1996-04-15
Register	View on the OSCR register

Contact

Address	118 English Street Dumfries DG1 2DE
Website	www.thefoodtrain.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health'

What the charity does: Food Train is a Scottish charity that supports older people to eat well, age well and live well. We are set up to prevent malnutrition, reduce social isolation and help older people maintain their independence, health and wellbeing. We do this by providing practical food support, including volunteer-led grocery shopping and delivery services, ensuring older people can access nutritious food and essential household items. We also deliver our Eat Well Age Well programme, which raises awareness of malnutrition, provides information and advice, and supports earlier identification of those at risk. Through our volunteers, staff and partnerships with communities, health and social care services, and local authorities, we help older people remain connected, supported and able to live with dignity in their own homes and communities.

Beneficiaries: 'Older People'

Objectives: To relieve the poverty of disabled, infirm and housebound persons and other persons in necessitous circumstances in Dumfries and it's environs.

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£2,032,657	£1,977,374	-	48
2025-03-31	£2,032,657	£1,977,374	-	52
2024-03-31	£2,204,505	£2,051,691	-	52
2023-03-31	£2,151,930	£2,453,112	-	57
2022-03-31	£2,352,585	£2,426,578	-	67
2021-03-31	£3,080,794	£2,394,325	-	63

The Food Train Limited

Scotland - Charity number SC024843

Accounts

Company number
SC158165

Charity number
SC024843

The Food Train Limited
(a charitable company limited by guarantee)

Report and Financial Statements

31 March 2025



**The Food Train Limited
Report and accounts
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**The Food Train Limited
Company Information**

Registered company number

SC158165

Scottish charity number

SC024843

Directors

J Dalziel
H Blackwell
B Hedley
S Macfarlane
T MacInnes
C McIntyre
M McKee
T Munro
L Watson

Secretary and Chief Executive

Roseanne McLuskie

Accountants

Lowland Accountancy Ltd
107 Irish Street
Dumfries
DG1 2NP

Auditors

Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Bankers

Bank of Scotland
91 High Street
Dumfries
DG1 2BN

Solicitors

Gillespie Gifford and Brown LLP
135 King Street
Castle Douglas
DG7 1NA

Registered office

118 English Street
Dumfries
DG1 2DE

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

The directors have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements 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) issued in October 2019.

Charitable Objectives and activity

The objective and principal activity of the Charitable Company is the provision of practical and social services to older people.

Food Train exists to support older people to eat well, live well, and age well, and to remain safely and independently in their own homes and communities. Through a combination of practical help and social connection, our services improve wellbeing and reduce the risks of malnutrition and isolation in later life.

In 2023, our Board of Directors adopted a strategic business plan to guide the charity through to 2026. This route map outlines our short and long-term goals, including sustainable growth, partnership working, and innovation in how we deliver food, friendship, and support across Scotland.

Our Reach and Member Impact

Throughout the year, **24,655 older people** were registered with our service. On average, we supported around **2,055 members each week**, reflecting both the ongoing need for our work and the trust placed in us by the communities we serve.

Service Delivery

Shopping Delivery Service *Clackmannanshire, Dumfries & Galloway, Dundee, Falkirk, Glasgow, Perth & Kinross, Renfrewshire, Scottish Borders, Stirling, West Lothian*

Our flagship service helps older people access groceries safely and reliably. Staff and volunteers gather shopping lists via phone, email, family members or in person. For those unable to compile a list, we offer tailored support to identify preferred and nutritious foods suited to their needs. Volunteers shop, deliver, and, when required, unpack groceries at home.

Home Support Service *Dumfries & Galloway, Falkirk, West Lothian*

Volunteers assist with light household tasks such as changing bedding, defrosting freezers, internal window cleaning and replacing light bulbs, helping members maintain a safe and comfortable living environment.

Befriending Service *Dumfries & Galloway, Falkirk, West Lothian*

Combining regular phone calls, home visits, day trips and events, this service reduces loneliness and fosters lasting social connections.

Library Service *West Lothian*

Books are selected based on member preferences and delivered regularly. Volunteers also offer to read with members who find it difficult to read independently.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Shopping Buddy Service *West Lothian & Falkirk*

Older people who want to shop in person but need help can attend accompanied group outings to supermarkets.

Phone Friends *in branch areas*

Matched volunteers provide weekly phone calls offering companionship and a listening ear.

Meal makers *National*

A matched volunteer prepares and shares a portion of their home-cooked meal with an older neighbour, offering food and friendly conversation.

Eat Well Age Well *National*

Eat Well Age Well is a national project delivered by Food Train, focused on preventing, detecting, and treating malnutrition among older people living at home in Scotland. Through free training, practical resources, malnutrition screening tools, and a dedicated advice line, the service supports older adults, carers, volunteers, and professionals to recognise and respond to the risks of poor nutrition. Working in partnership with communities, researchers, and policymakers, Eat Well Age Well also drives national awareness and advocacy to ensure older people can eat well, age well, and live well.

Achievements and performance

Membership & Reach

- 24,655 members registered across the year
- 563 new members joined
- Average of 2,055 people supported weekly

Shopping Service

- 48,846 shopping deliveries completed
- 163 people supported with 1:1 shopping buddy trips
- £2,553,841 spent by members on groceries
- 14,952 home cooked meals were provided to members by Volunteer Cooks during the year
(18,678 meals in 2023)

Befriending Activities

- 526 library deliveries made
- 144 befriending day trips held
- 2,686 one-to-one befriending visits or activities
- 415 befriending hours delivered weekly
- 10,386 home-cooked meals provided by Meal Maker volunteers

Volunteers

- 10,801 volunteers supported our services throughout the year
- 900 active weekly volunteers
- 198 new volunteers joined
- 152,348 volunteer hours donated
- 2,930 average weekly volunteer hours

Malnutrition

- 1,431 older people screened for malnutrition risk
- 18.5% identified as at risk
- 134 professionals trained in malnutrition awareness
- 68% of attendees had not received previous malnutrition training

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Organisational Developments

- Ran a national campaign to raise awareness of malnutrition
- Engaged with policymakers to highlight our impact and advocate for change
- Rolled out a new CRM system across all branches
- Launched a consolidated, user-friendly website
- Piloted a new lunch project in Dumfries & Galloway
- Developed a new strategic plan for 2025–2026
- Conducted a full governance overhaul
- Refined how we describe and promote our core offer

Public Benefit and Member Insight

Our 2024 Member Survey showed clear demand for our services and highlighted the pressures older people face.

Key challenges reported:

- 73% said their mobility had declined
- 47% had reduced access to transport
- 21% found it difficult to cook
- 19% needed support after hospital discharge
- 53% had no alternative to Food Train

Cost-of-living impacts:

- 26% cut back on non-essential food items
- 18% switched to cheaper brands
- 16% reduced grocery spending
- 15% cooked less often
- 22% were heating homes less
- 23% reduced appliance usage
- 5% struggled with heating bills

Positive outcomes reported:

- 68% accessed preferred food with our help
- 46% felt more independent
- 35% felt more confident at home
- 67% gave a 5/5 satisfaction rating
- 70% looked forward to seeing volunteers

These findings confirm the crucial role Food Train plays in supporting dignity, independence, and wellbeing.

Impact on the Charity – Financial and Operational Pressures

The year has brought significant financial pressure due to rising costs and a difficult funding landscape.

Core costs, including fuel, rent, utilities, vehicle maintenance and insurance, have risen sharply. Meanwhile, income from Health and Social Care Partnerships (HSCPs), charitable trusts, foundations, and donations has declined.

In many areas, funding from HSCPs has been withdrawn or significantly reduced. At the same time, statutory services have been scaled back or closed entirely. Yet, the expectation remains that voluntary organisations like Food Train will continue delivering support to older people in place of those services. This is simply not realistic without sustainable and reliable funding. While we are actively exploring every opportunity to diversify our income and reduce reliance on HSCPs, the stark reality is that available funding is increasingly limited. Competition for grants is high, and many third sector organisations are in similar positions, overstretched, under-resourced, and facing rising demand.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

In response to these pressures, we have taken the following actions:

- Closed our Renfrewshire branch (early 2025)
- Closed our national Food Train Connects service
- Undertook a full organisational restructure to ensure long-term sustainability
- Reduced core staffing hours and streamlined operational roles

These decisions were made with deep consideration and reflect the urgent need to adapt to reduced income. Across Scotland, social care faces a £457 million funding shortfall in 2024/25, with Integration Authorities already making difficult choices and drawing on reserves to maintain core services.

Despite the strain, we have prioritised our frontline services and invested in tools and systems that strengthen our resilience. Our new CRM system and streamlined website have improved efficiency, and our 2026-2031 strategy positions Food Train to adapt and deliver in a rapidly changing environment.

We remain steadfast in our commitment to ensure that older people across Scotland can continue to access the food, support, and companionship they need to live with dignity and independence.

Financial Review

The organisation's net Surplus for the year was £55,283 (prior year £152,814) after spending £1,977,374 (prior year: £2,051,691) on charitable activity and fund raising.

Principal funding sources

Food Train's services throughout the financial year 2024–2025 were made possible thanks to a diverse range of funding partners. The majority of our income was secured through service contracts with Health and Social Care Partnerships, enabling the delivery of our core Shopping, At Home and Library services in Dumfries and Galloway, Dundee, Falkirk, Renfrewshire, Scottish Borders and West Lothian.

Funding for our Meal Makers service was provided by the Scottish Government alongside support from Fife and Scottish Borders Health and Social Care Partnerships. In addition, the Scottish Government also contributed directly to both Eat Well Age Well and Meal Makers, helping us expand preventative food support for older people across Scotland.

We are grateful to The National Lottery Community Fund, which supported the continuation of our Stirling branch during 2024, helped fund Befriending activity in Dumfries and Galloway and West Lothian, and contributed to the delivery of our Glasgow branch.

Players of the Postcode Lottery made a significant contribution to national core costs and supported local services in Glasgow, Stirling, Dundee, Renfrewshire, the Scottish Borders, and the Eat Well Age Well initiative.

Further grant funding came from The Gannochy Trust, supporting our work in Perth and Kinross, and from Third Sector Dumfries and Galloway, which enabled the delivery of our Hot Meals service. The Falkirk Health Inequalities and Wellbeing Fund contributed to the continuation of our Befriending service, while the Dumfries and Galloway Mental Health and Wellbeing Fund supported the running of our community café and lunch project.

With sustainability in mind, the Energy Saving Trust's Net Zero Fund enabled us to invest in a small number of electric vehicles, helping reduce our environmental impact. Meanwhile, national infrastructure costs were bolstered by a grant from the Garfield Weston Foundation, and funding from SGN (Scottish Gas Network) supported the delivery of an energy advice and income maximisation service across Tayside and Forth Valley.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Local grants played a valuable role in enhancing activities within our branches, helping us expand existing services, trial new initiatives, upgrade delivery vans, and renew essential equipment such as shopping boxes and volunteer uniforms.

Alongside external funding, the charity generated a significant proportion of its own income through service charges, enabling us to sustain key elements of delivery and grow resilience across our local operations.

Many local organisations, retailers, businesses and individuals kindly donated time, money and sponsorship throughout the year. This vital contribution has a direct impact on our ability to deliver services at a local level and is deeply appreciated.

Many local groups, retailers, businesses and individuals very generously donated time, money and sponsorship throughout the year. This vital element of income enhances the work of Food Train in local communities. We would like to express our thanks and gratitude to each one of our funders, donors and supporters. Food Train would not exist without this much-valued support.

Thanks, and Acknowledgements

The Directors of Food Train wish to sincerely thank all our funders, partners, donors and supporters. Your contributions make a lasting difference to the lives of older people in our communities.

A huge thank you goes to our incredible volunteers; we quite simply could not do what we do without you. Your generosity, compassion and willingness to give your time ensure older people across Scotland feel valued, nourished and supported. You are the heart of Food Train.

We also want to formally acknowledge and thank our staff team, who demonstrate extraordinary commitment and compassion in their work. Their ongoing dedication ensures the quality and integrity of our services, year in and year out.

And a special thank you goes to our corporate partners, whose support through volunteering, resources, advice and practical backing is helping us deliver even more across our communities. This kind of hands-on partnership working is a lifeline, and we are truly grateful for it.

Reserves policy

The **General Fund** represents unrestricted income accumulated from previous years' operating results. The Board has agreed a policy that unrestricted reserves, excluding amounts invested in tangible fixed assets or earmarked for the purchase of new vehicles, should be maintained at a level equivalent to three months of total expenditure.

This reserve level is considered sufficient to enable Food Train to continue delivering its core services in the event of an unexpected and sustained reduction in income. It provides a financial buffer to manage risk, ensure continuity of support for our members, and maintain organisational stability during periods of uncertainty.

As at **31st March 2025**, the charity held £1,153,749 in unrestricted funds.

The total reserves carried forward at year-end amounted to £1,356,285, comprising:

- £723,161 in the General (Unrestricted) Reserve
- £633,124 held within Restricted and Designated Funds for specific purposes

The Board continues to review the reserves position regularly to ensure alignment with the financial risks facing the organisation and our strategic priorities.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Investment policy

The Board's approach to investment is deliberately prudent and low risk. Surplus cash balances not immediately required for operational purposes are placed in short-term deposit accounts, providing modest returns while ensuring funds remain accessible.

These deposits contribute to our unrestricted income and help safeguard our ability to support older people across Scotland. The Investment Policy is reviewed annually to ensure it continues to meet the needs of the charity and reflects prevailing economic conditions.

Plans for future periods

Food Train remains deeply committed to supporting as many older people as possible across Scotland, delivering services from our existing branches within the limits of available financial, human and operational resources.

The ongoing cost of living crisis and reductions in public and charitable funding have created significant financial pressures. This has led to unavoidable funding gaps in some areas and the scaling back of certain services in order to safeguard the long-term sustainability of the charity.

Despite these challenges, we are pressing ahead with the delivery of our 2023–2026 Business Plan, while laying the groundwork for the rollout of our bold new 2026–2031 strategy. This next chapter will sharpen our focus on innovation, partnership and long-term impact, ensuring Food Train continues to meet the needs of Scotland's ageing population.

In the coming year, we will:

- Continue strengthening our governance, ensuring high standards of accountability, transparency and leadership
- Invest in the quality and consistency of our services, so that every older person we support
- Advocate fiercely on behalf of our older members, raising awareness of food insecurity, malnutrition and social isolation
- Explore opportunities for diversifying funding streams, reducing reliance on any one source of income
- Continue expanding our reach where possible, seeking funding and local partnerships that enable new branch development or service extensions in areas of unmet need

We will remain focused on improving access to nutritious food, tackling isolation and loneliness, and enhancing wellbeing. As ever, we will ensure that the voices of older people are at the heart of all we do, influencing decision-makers and shaping better outcomes through policy, practice and compassion.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 23rd May, 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

Directors

During the financial year, Food Train was supported by a dedicated Board of Directors who provided strategic oversight and governance.

The following persons served as Directors during the year:

J Dalziel	Chair
H Blackwell	
D Brady	(retired 22 November 2024)
S T Connaughton	(retired 10 May 2024)
E Connor	
R Davis	(retired 16 January 2025)
M Hasan	(retired 10 May 2024)
B Hedley	
S Macfarlane	(appointed 6 May 2024)
T MacInnes	(appointed 21 February 2025)
C McIntyre	
M McKee	(appointed 6 March 2025)
T Munro	

Following the end of the financial year E Connor retired on 13 June 2025 and L Watson was co-opted on 12 May 2025.

The Board extends its sincere thanks to all those who have retired or resigned for their valuable contributions and ongoing commitment to the work of Food Train.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Appointment of directors

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Directors. There are eleven Board positions. One third of the Directors who have been longest in office since last appointed or reappointed shall retire from office each year and are eligible for re-election.

Director induction and training

The Board regularly reviews the skills and expertise required to ensure effective governance. All Directors are expected to:

- ensure that the company complies with its founding Articles, charity law and other relevant legislation
- contribute actively to the strategic direction of the charity, including setting policies, defining goals, agreeing targets, and evaluating performance
- ensure the company's financial stability
- appoint and monitor the performance of the Chief Executive

New Directors receive a structured induction programme, delivered primarily by the Chief Executive over a period of 4–6 months. This includes:

- A welcome pack containing key policies, documents, and reading material
- Peer support from a current Trustee
- Opportunities to participate in service delivery (where practical)
- An introductory meeting with the Chief Executive

An annual Board skills audit is carried out using a review matrix to identify strengths and any gaps. All Directors sign up to and are bound by an agreed Code of Conduct.

Throughout the year, Directors attend ad hoc training sessions relevant to charity compliance, good governance, and areas aligned with the organisation's aims.

The Food Train Limited

Trustee's Annual Report (incorporating the Directors' Report)

Governance and Board Operations

The Board meets six times per year, providing oversight of strategic direction, risk, and financial health. The Chief Executive is responsible for the day-to-day planning, coordination, and delivery of operations.

Board meetings during the year were held in a hybrid format, combining virtual and in-person attendance. This approach ensured flexibility, maximised participation, and supported good value for money. The wider staff team continued to meet regularly online, and summary updates were provided to the Board following these meetings.

Risk management

A comprehensive review of the major risks facing the charity has been conducted with the support of external experts. As a result, the organisation has adopted a live risk register and accompanying risk policy. Systems and controls are in place to help mitigate exposure to identified risks. The risk register is a standing item at Board meetings, reviewed on a rolling basis throughout the year to ensure it remains current and responsive.

Key strategic risks identified by the Board include:

- Remaining compliant with evolving regulations and legislative changes
- Ensuring the organisation has the structure, clarity, skills and leadership needed to forward plan and adapt
- Avoiding any sustained difficulties in delivering or maintaining our charitable services and outcomes for older people

Salary and Pay Policy

The Board reviews the charity's pay structure annually, considering affordability, market context, and comparisons with similar organisations in the third sector. This process ensures that salaries remain fair, competitive and sustainable, while aligning with our values and responsibilities as an ethical employer.

Food Train is committed to meeting, and where possible exceeding, the National Living Wage, and to creating good-quality, secure employment for all staff. In the most recent review, the Board agreed to introduce a minimum salary of £23,500, supporting our ongoing commitment to income security and dignity at work.

We are also proud to be aligned with the principles of the Living Hours campaign, ensuring that our staff not only receive a fair wage but also benefit from predictable working hours, proper notice of shifts, and the stability needed to live well.

Partnership working

The charity works closely with a wide range of public, private, and voluntary sector partners, with the aim of raising awareness, increasing referral routes, and ensuring older people across Scotland can access the support they need. Collaborative working remains central to our approach, enabling us to extend reach, share expertise, and improve outcomes for our members.

The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)

Statement of Directors' Responsibilities

The directors of The Food Train Ltd are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (2019)(FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Trustees' Annual Report and Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The directors 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 accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. The directors 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. The trustees are responsible for the maintenance of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

The report of the directors has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 3 October 2025 and signed by its order.


Roseanne McLuskie
Company Secretary

The Food Train Limited
Independent auditors' report
to the Trustees and members of The Food Train Limited

Opinion

We have audited the financial statements of the Food Train Limited (the charitable company) for the year ended 31st March 2025 .

These comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 company'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.

The Food Train Limited
Independent auditors' report
to the Trustees and members of The Food Train Limited

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the director's report for the purposes of the company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees'/Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

The Food Train Limited
Independent auditors' report
to the Trustees and members of The Food Train Limited

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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, to detect material misstatements in respect of irregularities, including fraud. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Review of the financial statements disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements.
- Enquiring of management concerning actual and potential litigation and claims.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Detailed and re-performance testing of specific controls and calculations.
- Reading minutes of meetings of those charged with governance.
- In addressing the risk of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in making accounting estimates are indicative of a potential bias.
- The audit team remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Food Train Limited
Independent auditors' report
to the Trustees and members of The Food Train Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006 and to the charitable Company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gillian K Gray BAcc CA (Senior Statutory Auditor)
For and on behalf of Carson and Trotter, Statutory Auditor

123 Irish Street
Dumfries
DG1 2PE

17/11/25

Carson and Trotter is eligible for appointment as auditor of the charitable company under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

The Food Train Limited
Statement of financial activities
(including income and expenditure account)
for the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	2024 £
Income from:					
Donations and legacies	2	135,477	-	135,477	106,885
Charitable activities	3	1,554,773	286,121	1,840,894	2,067,557
Other trading activities	4	27,551	-	27,551	18,686
Investments	5	20,543	-	20,543	6,913
Other income	6	8,192	-	8,192	4,464
Total income		<u>1,746,536</u>	<u>286,121</u>	<u>2,032,657</u>	<u>2,204,505</u>
Expenditure on:					
Raising funds	7	(1,936)	-	(1,936)	(1,433)
Charitable activities	8	(1,686,320)	(289,118)	(1,975,438)	(2,050,258)
Total expenditure		<u>(1,688,256)</u>	<u>(289,118)</u>	<u>(1,977,374)</u>	<u>(2,051,691)</u>
Net income/(expenditure) for the year	9	58,280	(2,997)	55,283	152,814
Reconciliation of funds:					
Total funds brought forward		<u>1,095,469</u>	<u>205,533</u>	<u>1,301,002</u>	<u>1,148,188</u>
Total funds carried forward		<u>£1,153,749</u>	<u>£202,536</u>	<u>£1,356,285</u>	<u>£1,301,002</u>

The Statement of Financial Activities includes all gains and losses in the year

All of the above amounts relate to continuing activities

The prior year Statement of Financial Activities is provided in note 21

The notes on pages 19 to 32 form part of these financial statements

The Food Train Limited
Company number SC158165

Statement of Financial Position
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	618,871	643,324
Current assets			
Debtors	12	87,442	83,986
Cash at bank and in hand	13	<u>1,269,147</u>	<u>863,889</u>
		1,356,589	947,875
Creditors: amounts falling due within one year	14	<u>(619,175)</u>	<u>(290,197)</u>
Net current assets		737,414	657,678
Total assets less total liabilities		<u>£1,356,285</u>	<u>£1,301,002</u>
The funds of the charity			
Restricted income funds	16	202,536	205,533
Unrestricted income funds	17	1,153,749	1,095,469
Total charity funds		<u>£1,356,285</u>	<u>£1,301,002</u>

The financial statements have been prepared in accordance with the special provisions for small companies Act 2006.

J Dalziel
 Director



Approved by the board on 3 October 2025

The notes on pages 19 to 32 form part of these financial statements

The Food Train Limited
Statement of Cash Flows
for the year ended 31 March 2025

	2025	2024
	£	£
Operating activities		
Net Income for the financial year	55,283	152,814
Adjustments for:		
Gain on sale of fixed assets	(453)	(7,880)
Depreciation	114,174	123,916
Increase in debtors	(3,456)	(3,521)
Increase/(decrease) in creditors	328,978	(56,358)
	<u>494,526</u>	<u>208,971</u>
Cash generated by operating activities	<u>494,526</u>	<u>208,971</u>
Investing activities		
Payments to acquire tangible fixed assets	(106,144)	(136,836)
Proceeds from sale of tangible fixed assets	16,876	15,101
	<u>(89,268)</u>	<u>(121,735)</u>
Cash used in investing activities	<u>(89,268)</u>	<u>(121,735)</u>
Net cash generated		
Cash generated by operating activities	494,526	208,971
Cash used in investing activities	(89,268)	(121,735)
Net cash generated	<u>405,258</u>	<u>87,236</u>
Cash and cash equivalents at 1 April	<u>863,889</u>	<u>776,653</u>
Cash and cash equivalents at 31 March	<u>1,269,147</u>	<u>863,889</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>1,269,147</u>	<u>863,889</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

1 Summary of significant accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS102) (issued in October 2019) and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £1.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to restrictions on their expenditure imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each Restricted Fund is set out in the Restricted Funds note.

The Directors are satisfied that all Funds received, other than those identified as Restricted Funds, relate directly to the core purposes of the charitable company and are not subject to restrictions beyond the general objectives of the charitable company and accordingly, they are accounted for as "Unrestricted Funds".

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

Income recognition

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Donations are recognised when the charity has been notified of the amounts and settlement date, often in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities is measured at the fair value of the consideration received or receivable. Income from charitable activities includes revenue earned in exchange for the delivery of support services which are within the primary purposes of the Charity. These are typically provided under Service Level Agreements. Such income is not Restricted Income and is included in General or Designated Funds except where there is specific provision in the Service Level Agreement which requires the income to be held in a Restricted Fund. Income from the provision of services is recognised by reference to the stage of completion of the contract.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities is measured at the fair value of the consideration received or receivable, net of discounts. Income from trading includes revenue earned from the sale of promotional merchandise and from the rendering of non-charitable services. Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Income from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Investment income is included when receivable.

No amount is included in the financial statements for ***volunteer time*** in line with the SORP (FRS102).

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of merchandise sold and associated support costs.
- Expenditure on charitable activities includes the costs of operating our delivery system and the associated support costs.
- Grants paid are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award.
- Other expenditure represents those items not falling into any other heading.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

Support and governance costs

Support costs are those functions that assist the work of the charitable company but do not directly represent charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and costs relating to board meetings.

As there is only one activity of the charity all support and governance costs relate to this.

Tangible fixed assets and depreciation

All fixed assets are recorded at cost less accumulated depreciation.

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

Buildings:	2% straight line
Office equipment:	25% on the reducing balance
Motor vehicles:	25% on the reducing balance
Vehicle equipment:	25% on the reducing balance

Short life assets costing less than £2,500 are fully charged as expenditure in the year of acquisition.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Operating Lease

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charitable company operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

2 Income from donations and legacies	2025	2024
	£	£
Donations	120,170	95,495
Subscriptions	15,307	11,390
	<u>135,477</u>	<u>106,885</u>

In addition to the above financial contributions, 152,348 hours time was donated by volunteers working as drivers, delivery helpers, home support helpers, in-store shoppers, befrienders, library book delivery, cooks and office workers. The value of this voluntary work is estimated to be around £1,550,000.

All Income from donations and legacies in both 2025 and 2024 is unrestricted

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025 £	Total Funds 2024 £
Delivery Charges	397,836	-	397,836	394,874
<i>provided by government and other charities</i>				
Scottish Government	125,300	-	125,300	125,300
Local Authorities	604,793	-	604,793	711,123
NHS	160,169	-	160,169	256,908
National Lottery Community Fund: Befriending	-	62,529	62,529	65,071
National Lottery Community Fund: Improving Lives	-	62,423	62,423	75,000
Scottish Power	-	86,169	86,169	-
Energy Saving Trust	-	-	-	103,516
Rank Foundation	-	-	-	25,000
Scottish Gas Network	-	30,000	30,000	45,000
Foundation Scotland	-	-	-	20,000
Third Sector Dumfries & Galloway Players of the People's Postcode Lottery	200,000	-	200,000	200,000
Other grants	66,675	-	66,675	45,765
	<u>1,156,937</u>	<u>286,121</u>	<u>1,443,058</u>	<u>1,672,683</u>
Total income from charitable activities	<u>1,554,773</u>	<u>286,121</u>	<u>1,840,894</u>	<u>2,067,557</u>

Grants from Local authorities include the value of office accommodation, estimated at £3,000, provided at no charge.

Of the income from charitable activities in 2024 £1,778,970 was unrestricted and £288,587 was restricted.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

4 Income from other trading activities	2025	2024
	£	£
Fundraising events	14,809	6,735
Sponsorships and other income	12,742	11,951
	<u>27,551</u>	<u>18,686</u>

All Income from other trading activities in both 2025 and 2024 is unrestricted.

5 Investment income	2025	2024
	£	£
Bank interest	<u>20,543</u>	<u>6,913</u>

All investment income in both 2025 and 2024 is unrestricted.

6 Other income	2025	2024
	£	£
Rental of office space	<u>8,192</u>	<u>4,464</u>

All other income in both 2025 and 2024 is unrestricted.

7 Expenditure on raising funds	2025	2024
	£	£
Other costs	<u>1,936</u>	<u>1,433</u>

All expenditure on raising funds in both 2025 and 2024 is unrestricted.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

8 Expenditure on charitable activities	2025	2024
	£	£
Direct costs		
<i>Other direct costs</i>		
Employee costs	782,734	778,485
Motor vehicle expenses	123,276	134,061
Vehicle leasing/hire charges	1,122	1,075
Travel and subsistence	8,593	7,405
Depreciation of vans and charging equipment	102,524	117,635
Loss/(Gain) on disposal of vans	(453)	(7,880)
Volunteer expenses	30,989	32,233
Other project costs	32,185	20,251
Total other direct costs	<u>1,080,970</u>	<u>1,083,265</u>
Support costs		
Employee costs	545,985	617,925
Training	11,319	7,777
Travel and subsistence	9,809	6,838
Establishment costs	119,895	119,730
Printing, stationery & postage	32,311	39,157
Advertising	2,158	1,421
Website & IT	46,778	76,297
Professional fees	22,568	6,897
Equipment	8,980	4,164
Telephone	41,585	42,038
Insurance	9,161	8,836
Bank charges	10,713	16,317
Depreciation	11,650	6,281
Other support costs	5,834	5,121
	<u>878,746</u>	<u>958,799</u>
Governance costs:		
Audit fees	5,300	5,020
Accountancy fees	2,700	2,500
Management committee meeting expenses	548	661
Other legal and professional	7,174	13
	<u>15,722</u>	<u>8,194</u>
Total support costs	<u>894,468</u>	<u>966,993</u>
Total expenditure on charitable activities	<u>1,975,438</u>	<u>2,050,258</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

Expenditure on charitable activities (continued)

In addition to the above financial costs 152,348 hours time was donated by volunteers working as drivers, delivery helpers, home support helpers, in-store shoppers, befrienders, library book delivery, cooks and office workers. It is estimated that the cost of this voluntary time would have been around £1,550,000 had it not been provided by volunteers.

Of the total expenditure on charitable activities in 2025 £1,686,320 was unrestricted and £289,118 was restricted.

Of the total expenditure on charitable activities in 2024 £1,833,544 was unrestricted and £216,714 was restricted.

9 Net income/(expenditure) for the year	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	114,174	123,916
Operating lease rentals - plant and machinery	7,724	6,259
Operating lease rentals - land and buildings	87,200	83,205
Auditors' remuneration for audit services	5,300	5,020
Key management personnel remuneration	<u>109,130</u>	<u>94,857</u>

10 Staff costs	2025	2024
	£	£
Wages and salaries	1,194,341	1,247,744
Social security costs	82,624	91,486
Other pension costs	<u>51,754</u>	<u>57,180</u>
	<u>1,328,719</u>	<u>1,396,410</u>

Key management personnel comprise the Chief Executive Officer and the Deputy Chief Executive.

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	Number	Number
£60,001 - £70,000	<u>1</u>	<u>1</u>

Average number of employees during the year	Number	Number
Senior management team	6	6
Administration and support	<u>50</u>	<u>51</u>
	<u>56</u>	<u>57</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 52 (2024 - 51).

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

11 Tangible fixed assets	Land and Buildings	Delivery vans	Equipment	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 April 2024	314,053	1,029,506	45,393	1,388,952
Additions	-	105,054	1,090	106,144
Disposals	-	(84,385)	-	(84,385)
At 31 March 2025	<u>314,053</u>	<u>1,050,175</u>	<u>46,483</u>	<u>1,410,711</u>
Depreciation				
At 1 April 2024	12,562	708,056	25,010	745,628
Charge for the year	6,281	102,524	5,369	114,174
On disposals	-	(67,962)	-	(67,962)
At 31 March 2025	<u>18,843</u>	<u>742,618</u>	<u>30,379</u>	<u>791,840</u>
Carrying amount				
At 31 March 2025	<u>295,210</u>	<u>307,557</u>	<u>16,104</u>	<u>618,871</u>
At 31 March 2024	<u>301,491</u>	<u>321,450</u>	<u>20,383</u>	<u>643,324</u>
 12 Debtors			2025	2024
			£	£
Trade debtors			52,391	56,736
Other debtors			12,086	5,811
Prepayments and accrued income			22,965	21,439
			<u>87,442</u>	<u>83,986</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

13 Cash held as custodian trustee on behalf of customers

Cash at Bank and in hand includes monies that have been received from clients in respect of their shopping purchases. These funds are held in separate "shopping" bank accounts in trust for clients. The money is paid to the shop when payment is requested.

	2025	2024
	£	£
Cash held for customers	<u>170,480</u>	<u>164,686</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	177,206	169,978
Other taxes and social security costs	29,253	36,917
Accrued holiday pay	19,111	17,208
Other creditors	2,160	3,039
Deferred income	382,425	54,435
Accruals	9,020	8,620
	<u>619,175</u>	<u>290,197</u>

Deferred income reconciliation

At 1 April 2024	54,435	100,000
Amount released to the Statement of Financial Activities	(54,435)	(100,000)
Amount deferred in the year	382,425	54,435
	<u>382,425</u>	<u>54,435</u>
At 31 March 2025	<u>382,425</u>	<u>54,435</u>

Deferred income represents grants that have been received in the current year specifically to be used in the following financial year.

15 Net debt reconciliation

	B/fwd	Cashflows	C/fwd
	£	£	£
Cash at bank and in hand	<u>863,889</u>	<u>405,258</u>	<u>1,269,147</u>
Prior year net debt reconciliation			
Cash at bank and in hand	<u>1,190,553</u>	<u>(326,664)</u>	<u>863,889</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

16 Restricted income funds	B/fwd	Income	Expenditure	C/fwd
	£	£	£	£
Scottish Power Electric Vans	95,728	86,169	(55,107)	126,790
Energy Saving Trust: Equipment	80,639	-	(20,499)	60,140
SGN Connections Fund	16,666	30,000	(46,666)	-
Third Sector Dumfries & Galloway	-	45,000	(45,000)	-
Befriending - National Lottery				
Community Fund	-	62,529	(62,529)	-
National Lottery Community Fund				
(Improving Lives programme:				
cost of living support)	-	62,423	(46,817)	15,606
National Lottery Community Fund				
(Improving Lives: Staffing support)	12,500	-	(12,500)	-
	<u>205,533</u>	<u>286,121</u>	<u>(289,118)</u>	<u>202,536</u>
<i>Prior year restricted income funds</i>				
Scottish Power Electric Vans	127,640	-	(31,912)	95,728
Energy Saving Trust	4,454	103,516	(27,331)	80,639
SGN Connections Fund	-	45,000	(28,334)	16,666
Befriending - National Lottery				
Community Fund	1,566	65,071	(66,637)	-
National Lottery Community Fund				
(Improving Lives programme)	-	75,000	(62,500)	12,500
	<u>133,660</u>	<u>288,587</u>	<u>(216,714)</u>	<u>205,533</u>

The Scottish Power Electric Vans fund represents investment during 2019-20 in electric vans and charging equipment paid for by a grant from Scottish Power. Additional funding has been provided to help meet the costs associated with these vans and equipment.

The Energy Saving Trust Equipment Fund is to pay for the purchase and installation of electrical charging equipment and two vans.

The SGN Connections Fund is to help meet staffing costs.

The grant paid by Third Sector Dumfries & Galloway was paid on behalf of the D&G Community Led Development Fund to deliver the Older People's Hot Food project.

The Befriending - National Lottery Community Fund is to support a continuing Befriending service and purchase a minibus with the help of grants from the National Lottery Community Fund.

The National Lottery Community Fund (Improving Lives programme - cost of living support) is to enable the continuation of a range of support to older people living in the Stirling and Clackmannanshire areas.

The National Lottery Community Fund (Improving Lives programme - Staffing Support) contributed to staffing costs and other support costs at the Glasgow Branch.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

17 Unrestricted income funds	B/fwd £	Income £	Expenditure £	C/fwd £
General Fund	629,865	1,731,338	(1,638,042)	723,161
Designated fund:				
Building Fund	301,491		(6,281)	295,210
Equipment Fund	164,113	15,198	(43,933)	135,378
	<u>1,095,469</u>	<u>1,746,536</u>	<u>(1,688,256)</u>	<u>1,153,749</u>
<i>Prior year unrestricted income funds</i>				
General Fund	514,041	1,897,699	(1,781,875)	629,865
Designated funds:				
Building Fund	307,772		(6,281)	301,491
Equipment Fund	192,715	18,219	(46,821)	164,113
	<u>1,014,528</u>	<u>1,915,918</u>	<u>(1,834,977)</u>	<u>1,095,469</u>

18 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the Scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of the defined contribution scheme was £51,754 (2024: £57,180).

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

19 Analysis of net assets between funds	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted income funds			
Scottish Power Electric Vans	126,790	-	126,790
Energy Saving Trust	61,493	(1,353)	60,140
National Lottery Community Fund	-	15,606	15,606
	<u>188,283</u>	<u>14,253</u>	<u>202,536</u>
Unrestricted income funds			
Designated funds	430,588	-	430,588
General fund	-	723,161	723,161
	<u>430,588</u>	<u>723,161</u>	<u>1,153,749</u>
Total funds	<u>618,871</u>	<u>737,414</u>	<u>1,356,285</u>
 <i>Prior Year analysis of net assets between funds</i>			
Restricted income funds			
Scottish Power Electric Vans	95,728	-	95,728
Energy Saving Trust	81,992	(1,353)	80,639
SGN Connections Fund	-	16,666	16,666
National Lottery Community Fund	-	12,500	12,500
	<u>177,720</u>	<u>27,813</u>	<u>205,533</u>
Unrestricted income funds			
Designated funds	465,604	-	465,604
General fund	-	629,865	629,865
	<u>465,604</u>	<u>629,865</u>	<u>1,095,469</u>
Total funds	<u>643,324</u>	<u>657,678</u>	<u>1,301,002</u>

20 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings	Land and buildings	Other	Other
	2025	2024	2025	2024
	£	£	£	£
Falling due:				
within one year	53,538	58,073	7,724	6,413
within two to five years	7,560	14,515	10,334	11,023
	<u>61,098</u>	<u>72,588</u>	<u>18,058</u>	<u>17,436</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2025

21 Prior Year Statement of Financial Activities (including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from:				
Donations and legacies	2	106,885	-	106,885
Charitable activities	3	1,778,970	288,587	2,067,557
Other trading activities	4	18,686	-	18,686
Investments	5	6,913	-	6,913
Other income	6	4,464	-	4,464
Total income		<u>1,915,918</u>	<u>288,587</u>	<u>2,204,505</u>
Expenditure on:				
Raising funds	7	(1,433)	-	(1,433)
Charitable activities	8	(1,833,544)	(216,714)	(2,050,258)
Total expenditure		<u>(1,834,977)</u>	<u>(216,714)</u>	<u>(2,051,691)</u>
Net income/(expenditure) for the year		<u>80,941</u>	<u>71,873</u>	<u>152,814</u>
Net movement in funds		80,941	71,873	152,814
Reconciliation of funds:				
Total funds brought forward		<u>1,014,528</u>	<u>133,660</u>	<u>1,148,188</u>
Total funds carried forward		<u>£1,095,469</u>	<u>£205,533</u>	<u>£1,301,002</u>

22 Related party transactions

No members of the Board of Directors received any remuneration during the year. Travel costs of £35 (2024: £nil) were paid to one director. Other expenditure in relation to training and holding meetings of the Board of Directors totalled £513 (2024: £661).

No director or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charity during the year.

23 Controlling party

The Charitable Company is under the control of its Board of Directors.

24 Legal form of entity and country of incorporation

The Food Train is a private charitable company limited by Guarantee and incorporated in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.