



THE FIRST BASE AGENCY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31ST MARCH 2025

SCOTTISH CHARITY NUMBER:- SC033690

CARSON & TROTTER

CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

The First Base Agency

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The First Base Agency

Trustees' report for the year ended 31st March 2025

The trustees present their report together with the financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 (FRS 102)

Objectives and activities

The object of the charity is to provide help, support and education for individuals and groups in Dumfries and Galloway :

- we provide emergency food parcels via a network of 20 collection points across Dumfries and Galloway,
- we support ex-armed service personnel who are finding the transition to civilian life difficult,
- we provide drug and alcohol awareness presentations to primary schools and high schools across Dumfries and Galloway,
- we support foreign nationals experiencing hardship, deprivation and exclusion in Dumfries and Galloway,
- we support families affected by a family member's drug and/or alcohol dependency in Dumfries and Galloway,
- we support women at risk of violence as a result of their drug and/or alcohol dependency in Dumfries and Galloway.

Achievements and performance

In the year 2024/25 The First Base Emergency Food Project helped 12000 people across Dumfries and Galloway. We once again enjoyed great support from the local community in terms of both food and cash donations. There were no signs of any great fall in the demand for our service and we expect to be addressing a significant demand for emergency food for the foreseeable future.

Financial review

The financial statements show an overall deficit for the year of £39,217 leaving total funds of £51,666 at the year end. Restricted funds total £11,868 and unrestricted funds amount to £39,798.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the necessary steps have been taken to lessen these risks.

Reserves policy

The trustees keep costs under careful control so as to manage the funding they receive and keep the charity running. No reserves policy has been set at this time.

Structure, governance and management

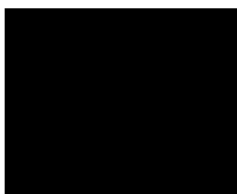
The First Base Agency is governed by a constitution dated 12th July 2002 and is a recognised charity (no. SC033690).

For reasons of efficiency we keep our Management Committee small and stable with five members. Over the last ten years we have had only one change when our secretary resigned. At this point the First Base management recommended a suitable candidate to the Committee. After consideration the candidate was adopted and invited to join the Committee. This is a procedure we will follow in the future.

Reference and Administrative Information

Trustees

The trustees who served during the year and since the year end are as stated below:



The First Base Agency

Trustees' report
for the year ended 31st March 2025

Charity Number

SC033690

Independent Examiner

Carson and Trotter, Chartered Accountants, 123 Irish Street, Dumfries. DG1 2PE

Bankers

TSB, 148-154 High Street, Ayr. KA7 1PR

Solicitors

Grieve, Grierson, Moodie & Walker, 14 Castle Street, Dumfries. DG1 1DR

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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.

This report was approved by the Board of Trustees on 15th December 2025 and signed on its behalf by

Independent Examiner's Report to the Trustees of
The First Base Agency

I report on the accounts of The First Base Agency for the year ended 31st March 2025 as set out on pages 4 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

-to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and

-to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended);

have not been met; or

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

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

16th December 2025

The First Base Agency

Statement of Financial Activities
for the year ended 31st March 2025

| | | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Total Funds 2024 |
|------------------------------------|-------|--------------------|------------------|------------------|------------------|
| | Notes | £ | £ | £ | £ |
| Income and endowments from | | | | | |
| Donations and legacies | 2 | 35,495 | - | 35,495 | 70,628 |
| Charitable activities | 3 | - | 74,635 | 74,635 | 62,635 |
| Other | | 819 | - | 819 | 833 |
| Total Income | | <u>36,314</u> | <u>74,635</u> | <u>110,949</u> | <u>134,096</u> |
| Expenditure on | | | | | |
| Raising funds | 4 | 4,963 | - | 4,963 | 4,967 |
| Charitable Activities | 5 | 77,960 | 65,309 | 143,269 | 150,305 |
| Other | 6 | 1,934 | - | 1,934 | 1,786 |
| Total expenditure | | <u>84,857</u> | <u>65,309</u> | <u>150,166</u> | <u>157,058</u> |
| Net income / (expenditure) | | (48,543) | 9,326 | (39,217) | (22,962) |
| Transfers between funds | | - | - | - | - |
| Net Movement in Funds | | <u>(48,543)</u> | <u>9,326</u> | <u>(39,217)</u> | <u>(22,962)</u> |
| Reconciliation of funds | | | | | |
| Total Funds Brought Forward | | 88,341 | 2,542 | 90,883 | 113,845 |
| Total Funds Carried Forward | 14 | <u>39,798</u> | <u>11,868</u> | <u>51,666</u> | <u>90,883</u> |

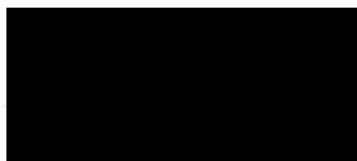
The notes on pages 6 to 12 form an integral part of these financial statements.

The First Base Agency

Balance sheet
as at 31st March 2025

| | | 2025 | | 2024 | |
|---|-------|----------|--------|---------|--------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 10 | | 7,293 | | 9,726 |
| Current assets | | | | | |
| Stocks | 11 | 5,000 | | 5,100 | |
| Debtors | 12 | 2,332 | | 2,075 | |
| Cash at bank and in hand | | 50,838 | | 77,990 | |
| | | 58,170 | | 85,165 | |
| Creditors: amounts falling due within one year | 13 | (13,797) | | (4,008) | |
| Net current assets | | | 44,373 | | 81,157 |
| Net assets | | | 51,666 | | 90,883 |
| The funds of the charity: | | | | | |
| Restricted Funds | | | 11,868 | | 2,542 |
| Unrestricted funds | | | 39,798 | | 88,341 |
| Total charity funds | 14 | | 51,666 | | 90,883 |

The financial statements were approved and authorised for issue by the Board of Trustees on 15th December 2025 and signed on its behalf by



Trustee

The notes on pages 6 to 12 form an integral part of these financial statements.

The First Base Agency

Notes to the financial statements for the year ended 31st March 2025

1. Summary of significant accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.1. General information and 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 (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

1.3. Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make 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 included on the accruals basis. Costs are allocated between charitable and other expenditure according to the nature of the cost. The cost of running the office has been allocated 25% to support costs and 75% to charitable activities.

1.4. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by 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 notes to the financial statements.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|----------------------------------|---|----------------------|
| Plant and machinery | - | 25% reducing balance |
| Fixtures, fittings and equipment | - | 25% reducing balance |
| Motor vehicles | - | 25% reducing balance |

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

The First Base Agency

Notes to the financial statements
for the year ended 31st March 2025

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and Legacies

| | 2025 Unrestricted Funds £ | 2025 Restricted Funds £ | 2025 Total Funds £ | 2024 Total Funds £ |
|-----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations | 35,495 | - | 35,495 | 70,628 |
| | <u>35,495</u> | <u>-</u> | <u>35,495</u> | <u>70,628</u> |

Of the income received from donations and legacies in 2024, £70,628 was unrestricted.

3. Income from Charitable activities

| | 2025 Unrestricted Funds £ | 2025 Restricted Funds £ | 2025 Total Funds £ | 2024 Total Funds £ |
|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Food parcels | - | 74,635 | 74,635 | 62,635 |
| | <u>-</u> | <u>74,635</u> | <u>74,635</u> | <u>62,635</u> |

Of the income received from charitable activities in 2024, £62,635 was restricted.

4. Raising funds

| | 2025 Unrestricted Funds £ | 2025 Restricted Funds £ | 2025 Total Expenditure £ | 2024 Total Expenditure £ |
|----------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Sessional fees | 4,963 | - | 4,963 | 4,967 |
| | <u>4,963</u> | <u>-</u> | <u>4,963</u> | <u>4,967</u> |

Of the expenditure on raising funds in 2024, £4,967 was unrestricted.

The First Base Agency

Notes to the financial statements
for the year ended 31st March 2025

| 5. Charitable Activities Expenditure | 2025 Unrestricted Funds £ | 2025 Restricted Funds £ | 2025 Total Expenditure £ | 2024 Total Expenditure £ |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Direct Costs | | | | |
| Sessional fees | 44,668 | - | 44,668 | 44,699 |
| Food Parcels | - | 65,309 | 65,309 | 73,641 |
| Interest Due on overdue PAYE | 916 | - | 916 | - |
| Staff pension costs | 1,149 | - | 1,149 | 1,115 |
| Rent payable | 9,958 | - | 9,958 | 9,232 |
| Water rates | 761 | - | 761 | 854 |
| Insurance | 598 | - | 598 | 582 |
| Light and heat | 1,497 | - | 1,497 | 1,912 |
| Repairs and maintenance | 766 | - | 766 | 507 |
| Printing and stationery | 65 | - | 65 | 166 |
| Telephone | 1,238 | - | 1,238 | 909 |
| Christmas gifts | 681 | - | 681 | 21 |
| Motor expenses | 5,509 | - | 5,509 | 5,574 |
| Volunteer expenses | 120 | - | 120 | 70 |
| Miscellaneous expenses | 353 | - | 353 | 493 |
| Donald Project | 270 | - | 270 | 480 |
| Depreciation | 1,825 | - | 1,825 | 2,432 |
| | <u>70,374</u> | <u>65,309</u> | <u>135,683</u> | <u>142,687</u> |
| Support Costs | | | | |
| Rent payable | 3,319 | - | 3,319 | 3,077 |
| Water rates | 254 | - | 254 | 285 |
| Insurance | 199 | - | 199 | 194 |
| Light and heat | 499 | - | 499 | 637 |
| Repairs and maintenance | 255 | - | 255 | 169 |
| Printing and stationery | 22 | - | 22 | 56 |
| Telephone | 413 | - | 413 | 303 |
| Motor expenses | 1,836 | - | 1,836 | 1,858 |
| Bank charges | 64 | - | 64 | 64 |
| Miscellaneous expenses | 117 | - | 117 | 164 |
| Depreciation | 608 | - | 608 | 811 |
| | <u>7,586</u> | <u>-</u> | <u>7,586</u> | <u>7,618</u> |
| | <u><u>77,960</u></u> | <u><u>65,309</u></u> | <u><u>143,269</u></u> | <u><u>150,305</u></u> |

Of the expenditure on charitable activities in 2024, £73,641 was restricted and £76,666 was unrestricted.

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Notes to the financial statements
for the year ended 31st March 2025

| 6. Other costs | 2025 Unrestricted Funds £ | 2025 Restricted Funds £ | 2025 Total Expenditure £ | 2024 Total Expenditure £ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| Governance | | | | |
| Independent Examiner's fee | 1,500 | - | 1,500 | 1,500 |
| Other accountancy charges | 434 | - | 434 | 286 |
| | <u>1,934</u> | <u>-</u> | <u>1,934</u> | <u>1,786</u> |

Of the governance costs in 2024, £1,786 was unrestricted.

7. Employees

Number of employees

The average monthly numbers of employees and sessional workers during the year were:

| 2025 Number | 2024 Number |
|----------------|----------------|
| <u>2</u> | <u>2</u> |

None of the trustees received any remuneration for their services or were reimbursed for any expenses. (2024 - none)

No employees had employee benefits in excess of £60,000 (2024 - none)

| 8. Sessional fees, wages & social security costs | 2025 £ | 2024 £ |
|--|---------------|---------------|
| Sessional fees | <u>49,631</u> | <u>49,665</u> |

9. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £1,149 (2024 - £1,115).

The First Base Agency

Notes to the financial statements
for the year ended 31st March 2025

| 10. Tangible fixed assets | Carnsalloch Plant and machinery £ | Fixtures, fittings and equipment £ | Motor vehicles £ | Total £ |
|---------------------------|--|---|------------------------|------------|
| Cost | | | | |
| At 1st April 2024 | 2,636 | 9,224 | 19,798 | 31,658 |
| At 31st March 2025 | 2,636 | 9,224 | 19,798 | 31,658 |
| Depreciation | | | | |
| At 1st April 2024 | 2,573 | 7,914 | 11,445 | 21,932 |
| Charge for the year | 16 | 329 | 2,088 | 2,433 |
| At 31st March 2025 | 2,589 | 8,243 | 13,533 | 24,365 |
| Net book values | | | | |
| At 31st March 2025 | 47 | 981 | 6,265 | 7,293 |
| At 31st March 2024 | 63 | 1,310 | 8,353 | 9,726 |

| | | |
|--------------|-------------|-------------|
| 11. Stocks | 2025 | 2024 |
| | £ | £ |
| Food parcels | 5,000 | 5,100 |

| | | |
|---|-------------|-------------|
| 12. Debtors: all receivable within one year | 2025 | 2024 |
| | £ | £ |
| Prepayments and accrued income | 2,332 | 2,075 |

| | | |
|--|-------------|-------------|
| 13. Creditors: amounts falling due within one year | 2025 | 2024 |
| | £ | £ |
| Accruals | 3,311 | 1,390 |
| Other taxes and social security costs | 10,486 | 2,618 |
| | 13,797 | 4,008 |

The First Base Agency

Notes to the financial statements
for the year ended 31st March 2025

14. Funds

| | At 1st April 2024 £ | Income £ | Expenditure £ | At 31st March 2025 £ |
|----------------------------|------------------------------|----------------|------------------|-------------------------------|
| Restricted Funds: | | | | |
| Emergency Food Project | - | 74,635 | (65,309) | 9,326 |
| Sanitary Ware Project | 2,245 | - | - | 2,245 |
| Bridge Project | 297 | - | - | 297 |
| Total | <u>2,542</u> | <u>74,635</u> | <u>(65,309)</u> | <u>11,868</u> |
| Unrestricted Funds: | | | | |
| General Funds | 88,341 | 36,314 | (84,857) | 39,798 |
| | <u>88,341</u> | <u>36,314</u> | <u>(84,857)</u> | <u>39,798</u> |
| Total Funds | <u>90,883</u> | <u>110,949</u> | <u>(150,166)</u> | <u>51,666</u> |

Restricted Funds:

The Emergency Food project is a fund provided by Dumfries & Galloway Council to provide emergency food for those in need in the local community.

The Bridge Project was established in 2016 to help foreign nationals in Dumfries & Galloway who are experiencing hardship and deprivation.

The Sanitary Ware Project involves offering emergency sanitary ware throughout our network of collection points.

Unrestricted Funds:

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

15. Transfers between funds

Transfers of surplus unrestricted funds are supplementing the deficit of restricted funds.

16. Related party transactions

There were no related party transactions during the year.

The First Base Agency

Notes to the financial statements
for the year ended 31st March 2025

17. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 7,293 | - | 7,293 |
| Current assets | 55,628 | 2,542 | 58,170 |
| Current liabilities | (13,797) | - | (13,797) |
| Net assets at 31st March 2025 | <u>49,124</u> | <u>2,542</u> | <u>51,666</u> |