StartUp STIRLING

Helping those in hardship

ANNUAL REPORT AND ACCOUNTS
1st APRIL 2025 - 31st MARCH 2026

Start Up Stirling Annual Report and Accounts

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Start Up Stirling Charity Information

Charity Number

SC035477

Registered Address

16B Whitehouse Road
Springkerse Industrial Estate
Stirling
FK7 7SP

Website

http://www.startupstirling.org.uk

Bankers

Co-operative Bank
Nationwide Building Society
Charity Bank

About Us - Aims & Objectives

The organisation's purposes are:
The relief of poverty; the prevention or relief of suffering and distress caused by poverty through the compassionate provision of food and other practical support and services required by the communities we serve in the Stirling Council area, working in partnership with other regional agencies while maintaining the dignity of our beneficiaries.

Start Up Stirling Board of Trustees

The following persons served as Trustees of the charity during the period 1st April 2024 to 31st March 2025.
Persons noted as a 'Current Trustee' are members of the Board of Trustees at the reporting date (31st March 2025).

Current Trustee	Official Role in 2025/26	Appointed
Angus MacVicar	Convenor	8th Sep 2022
David Clark	Secretary	23rd Nov 2023
Jan Brown		11th Aug 2022
Helen Walker		8th Sep 2022
Fiona Martin		1st May 2023
Andrew McDonald		23rd Oct 2024
Lucette Watret		10th Jun 2025
Alan Buchan		12th Sep 2025
Medwyn du Bois		9th Oct 2025

Former Trustee	Official Role in 2024/25	Resigned
Jack McInnes		19th Jul 2025
Ailsa Chandler		22nd Jul 2025

Trustees at time of annual reports approval:
Andrew McDonald, Angus MacVicar, David Clark, Jan Brown, Helen Walker, Lucette Watret, Alan Buchan, Medwyn du Bois and Serena Sullivan.

Message from our Convenor

In many respects the last year has presented a number of challenges although, unlike a number of local charitable organisations, Start Up Stirling has been able to continue and to develop the work with clients against the background of a cost-of-living crisis that has affected so many people across the entire country. Despite these difficult and challenging times, SUS has been able to offer essential services to increasing numbers of people who have found themselves in financial hardship.

Although for some considerable time now food donations coming in have fallen short of historical levels, we have been extremely fortunate that donations of cash and financial grant aid have held up strongly. This has enabled SUS to meet and sustain increasing levels of demand for our services. We are extremely grateful to the many private individuals, sections of the local business community and a range of funding organisations that have supported the essential work that we carry out to meet the relentless need for our assistance. Without this continued support we simply could not deliver the necessary levels of support to clients.

It has been a long-established principle that SUS strives to offer consistency and high-quality services to clients. In this respect, we are extremely fortunate to have a multi-skilled staff group and the services of a significant number of individual volunteers who work together tirelessly to deliver the necessary range of services. It would be impossible for SUS to operate effectively without the energy and expertise of the staff setting standards and co-ordinating the sheer volume of work carried out by the army of volunteers who carry out a range of tasks such as driving duties associated with food distribution, sorting and organising food stocks within the warehouse and working directly with clients at the various community hubs.

On behalf of the board I would wish to record our thanks to the staff, the volunteers and to the many providers of financial assistance that simply make the essential work of SUS possible.



Angus MacVicar

Convenor

Message from our Chief Operating Officer

As you read through the report you will see that the staff have highlighted many of the activities Start Up Stirling is associated with.

The charity continues to grow and develop to meet the needs of our increasingly diverse population here in the Stirling Council Area.
The effects of the cost of living crisis have continued to hit hard for the vast majority of people. Our referrals from all our 42 agencies remain steady but our food donations have decreased year on year from 2023 culminating in the charity now having to purchase more food to service client need.

As per the National Lottery funding we scoped out the need in the rural western villages and after consultation we decided to set up a Community hub in Balfron.

Our other Hubs in Callander, Bannockburn and Killin continue to thrive with Gail seeing on average 15-25 people at each hub for a cup of tea a sandwich and a good blether.
Our stand alone counselling service at Callander Hub has been greatly appreciated by our clients and I'm happy to report that this service will continue from October on a yearly rolling contract.

There continues to be uncertainty around some funding streams with Julie and Amanda working extremely hard to make sure Start Up is properly funded throughout the year.
Our partner agencies continue to provide critical support to our client group, with a special mention to Forth Valley College for the "school meals" provided over all the holiday periods throughout the year.

A big thank you to all our supporters, volunteers and my staff team who go above and beyond to make a difference to all our clients.
I'm proud of our efforts in making a massive difference to all the clients we have supported this year.



Andy Ireland
Chief Operating Officer

Our Services – What we do and how it helps those in hardship

Start Up Stirling provides a portfolio of key services to individuals and families experiencing hardship in the Stirling area. The organisation has been operating in the area since 1994, when a group of local churches came together to collect goods to provide to young people who had been homeless and were entering a home of their own. Our assistance to local people has developed from that time in response to the feedback we receive from those accessing our services and the changing needs in society.

We provide three main services:

Start Up Foodbank providing crisis food support
Start Up Helper Packs supplying Starter, Emergency, Welcome and Hygiene Packs
Start Up Support running our community hubs and piloting our counselling service.

All of these in different ways have assisted in alleviating the effects of deprivation. Each service was profoundly affected by the pandemic and then by the cost of living crisis.
The demand for all our services has never been higher.

Start Up Foodbank

The first Start Up Stirling foodbank was opened on the 31st of October 2012, with recognition at that time of the extent of local food poverty.

Throughout 2025/26 our foodbank service has improved providing additional support to our 9 hubs every week alongside deliveries for those who are infirm or living in rural areas.

"Just wanted to thank you for our food box, I am attending hospital for tests and this is a lifeline for our family at the moment"
- Foodbank Client

Our summer campaign this year consisted of trips to Wacky Warehouse Soft Play in Stirling and this was a night event and all kids and adults had dinner and everyone really enjoyed this, Perth Swimming Baths we had buffet provided for all and again the kids had a fab time, and Jump N Joy Trampoline Park we had buffet there as well. The summer trips were well attended and families so grateful for the support we provided.

Quote from one family:
"We really enjoyed the journey to the swimming pool and back. Being in the pool was super fun and enjoyable, food was amazing and we would love to do it all again."

Christmas gifts were down as expected due to cost of living affecting everyone.

I am engaging more with direct funding partners to support clients that are starting work and need support with transport costs/ clothing.



Margaret-Anne Ewart
Crisis Foodbank Worker

Start Up Helper Packs

Starter Packs have been provided to people commencing new tenancies, following homelessness, or a crisis or significant change to their personal situation. A Standard Starter Pack includes crockery and cutlery, pots and pans, cooking utensils, towels, and cleaning products, plus basic kitchen cupboard items, such as tea, coffee, sugar, salt and pepper.

We have also provided Emergency Packs to people who are homeless and welcome packs for those in temporary accommodation.

Male and Female Toiletry packs are provided and distributed via partner agencies to help preserve client dignity.

Supplementary assistance packs are also available and are provided in response to the results of a client needs assessment provide elements of the above.

This Service continues to be supported with some funding from Stirling Council.

"It was very useful as I had barely anything. I didn't have to worry about how I was possibly going to afford anything but I got everything I needed and this really eased my anxieties".
- Starter Pack Recipient



Start Up Support

Over the last 12 months, we extended our support in the Stirling council area to Balfron in the west. In our other hubs, summer bus trips with our attendees were very successful.
In July 2025 our Callander hub went to Perth by private bus hire for a lunch followed by time to explore the city, and our Killin hub similarly went to Oban for lunch and time in the town.
These trips have proven to be very popular as some of these people are rarely able to leave their own village due to lack of transport, personal funds and for some, their own mobility issues.

A total of 14 volunteers help to make the rural hubs a success and their continued support is invaluable to us. During the summer of 2025 in our Callander hub, we engaged an artist who attended for 4 weeks for arts and crafts activities. This was popular and will continue again in 2026. We also engaged a counsellor in Callander who was available to offer weekly sessions to any attendee free of charge. This proved to be very popular with our clients with the counsellor regularly being fully booked. The feedback from our clients was positive and the service was seen to be a useful addition to the hub.

"It's a friendly place to go. It's a great way to get out the house and meet new people."
- Support Client

I believe the people we support in these rural villages now have a much better opportunity to engage with their newly acquainted friends or neighbours outside the weekly hubs.
They are in the position, and often do, of meeting socially with the people they have met in the hub whom they wouldn't have known had they not come along for whatever reason, for the light lunch and company or seeking advice or support from one of the many other organisations that attend alongside us.

"My life is so different from how it was before I came along to the hub. I didn't know anyone in the village, now people speak to me in the street, I don't feel as alone as I did before."
- Support Client



Gail MacDonald
Support Worker

Warehouse

Another year has passed and things in the warehouse continue to run to plan; the daily tasks of sorting and processing through to the packing and filling of orders to the various foodbanks, hubs and home deliveries continue. The shopping list system has helped give a more targeted offering rather than a one size fits all approach. The system has also helped us reduce the amount of stock going out as most people take a little less than the standard pack. This help is much needed as we have seen a downturn in donations. In addition to the food pack clients receive fruit, vegetables, eggs, chilled or frozen items.
The college continue to make us ready meals which helps us provide at least one home cooked meal to our clients.

Christmas has been and continues to be the busiest time of year for the warehouse with food parcels, toys, hampers and Christmas dinners being issued. It is also the time of increased donations which need to be sorted, dated and stored; so all hands on deck! We are grateful to our dedicated volunteers who put in extra shifts and effort to keep the stock moving, although we really know they are here for the "forced fun" and treats at tea time!
We continue to make up the Council starter packs and this service is well used. All these tasks could not be completed without our great team of volunteers and drivers who gladly show up week in and week out to contribute to the package of services we supply to our clients throughout the year.

On the 3rd of December 2025 following a full visit to the warehouse by Stirling Council environmental health inspector, we passed their food standards hygiene legislation. They were happy with the food systems we operate and the proactive way we approach food safety within the warehouse, and our outreach hubs / delivery service. Thanks to all the volunteers who helped us prepare and clean the warehouse to deliver the high standard of food hygiene across the wide spread of food donations we receive and issue.



Gerry McPeake
Warehouse and Facilities Manager



Stephanie Todd
Warehouse Assistant

Staffing

No changes to staff in 2025/26

Volunteering



Over the past year we have strengthened our volunteer base by welcoming five new volunteers.
Their support has been vital across our foodbanks, warehouses, community hubs and in assisting with the opening of our community hub in Balfron.
This has risen the amount of volunteering hours up to the following:
Community Hubs 26 hours per week
Driving 30 hours per week
Warehouse 108 hours per week
Foodbanks which includes collection from libraries 52 hours per week.
We also have 19 volunteers who assist at donation events
This amounts to an average 11,200 per year in volunteering hours for the charity to function.



I would just like to say a huge thank you to all of our volunteers who give their time week in
week out to Start Up Stirling we would not be able to operate were it not for them.

Lisa Pilgrim
Volunteer Coordinator

Fundraising and Community Engagement

No-one is under any illusion that we are all living in challenging financial times at the moment. That is why we are so grateful to the people in our communities who continue to support our fundraising events, whether it is putting a can into our donation stations at one of our food drives, or coming along to one of our fundraising events. We would especially like to thank all of our regular monthly supporters, who help us by providing this unrestricted funding, allowing us to use it in a myriad of ways to support our services.

Special thanks have to go to George, who has been a wonderful quizmaster over the past year, raising funds for Start Up Stirling. George has hosted 10 quizzes over the past year in a variety of venues across the area, which has raised £3121 for our funds.

The schools in our area have proved themselves to be exceptional when it comes to supporting people in need. Dress down days, where pupils had to bring a can for our donation station to take part, or getting involved with the Youth Philanthropy Initiative have brought the young people from the Secondary schools throughout the region to our doors to find out more.

However, one of our most successful community fundraising campaigns to date was the Easter bag challenge. Primary school pupils were provided with a paper bag that they had to decorate then donate 1 or 2 cans of food inside the bag. Each school and nursery that took part had the chance to win an Easter hamper. The response for this was overwhelming, with 16 schools taking part and 1.2 tonnes of food donated.

We continue to have 3 fundraising campaigns and a Christmas Appeal each year, with a variety of different themes throughout the year to encourage people to think about the charity. For our Summer campaign, this included a return visit from Start Up Santa from December, who made an appearance at our Thank You Day in June for our volunteers and supporters. This was to remind everyone that Start Up Stirling needs support throughout the year, not just at Christmas, and he certainly made a jolly addition to our Hawaiian themed event.

In order to bring our message about the need for support to as many audiences as possible, for the first time we worked in partnership with Central FM, the largest commercial radio station in Forth Valley, initially to raise awareness about what we do as a charity, and then as part of our Christmas Appeal, to encourage food and monetary donations. Combined with our Christmas Appeal multimedia approach, this potentially brought the message about what Start Up Stirling does to 46,000 listeners.

It would be impossible to thank everyone here who has supported us over the past year, but without your help, we couldn't offer the range of services that we do. Thank you so much, we really appreciate everything that you do for us.

Julie Christie and Amanda Monaghan
Start Up Stirling Fundraising Team

Grant Funders

National Lottery Improving Lives
Stirling Council Holiday Food and Activities Fund
Stirling Council Homeless Grant
Bank of Scotland Reach Fund
The Arts Society
Cash For Kids
The Stafford Trust
The Albert Hunt Trust
Tesco Community Grant
Lidl Community Fund
The Rocco Charitable Trust
Waitrose Community Grant
Sainsbury's Good Food For All Of Us

Charity of the Year

Superglass
Beaverbrooks Stirling Branch
Plumbase Stirling











Summary service performance information

Crisis Foodbank

The surge in referrals of the previous 2 years mercifully did not continue with our numbers being comparable with 22/23.

Looking back to 22/23 we received 70,858 kg of food donations. For 25/26 it was down to 53,516, Highlighting that many within the community who used to support us can no longer afford to.

People Supported and Food Issued

	2022/23	2023/24	Change	2024/25	Change	2025/26	Change
Meals*	128,772	151,836	18%	165,072	9%	127,872	-23%
Food Packs	5,696	6,764	19%	7,302	8%	5,754	-21%
Referrals	1,970	2,170	10%	2,087	-4%	1,923	-8%
Adults	2,425	2,679	10%	2,590	-3%	2,393	-8%
Children	1,268	1,295	2%	1,303	1%	1,181	-9%
Total	3,693	3,974	8%	3,893	-2%	3,574	-8%

*The formula used to calculate meals is as follows:
Individuals supported X weeks supported X meals per days (3) X how many days' food is supplied (4)
Example, a single client who is supported for one week = 12 meals.

In the last 8 years 2018/19 to 2025/26 Start Up Stirling has provided over 1 million meals to those facing hardship in the Stirling Council area.

2018/19	108,500
2019/20	100,212
2020/21	137,868
2021/22	121,188
2022/23	128,772
2023/24	151,836
2024/25	165,072
2025/26	127,872

None of would have been possible with the dedication of our volunteers who ensure delivery of our food packs, the generous support of the community providing us with the resources we need to meet demand and our referral partners who direct those in hardship towards our service.

Our first foodbank was on the 31st of October 2012 had 6 clients attend.
We could never have anticipated how much the charity would grow in 12 years.

Home Starter Packs

Summary data of packs and support items issued

	2022/23	2023/24	Change	2024/25	Change	2025/26	Change
Starter Packs	269	196	-27%	236	20%	217	-8%
Kettle	245	178	-27%	214	20%	194	-9%
S-Duvet	146	141	-3%	261	85%	216	-17%
D-Duvet	268	184	-31%	143	-22%	130	-9%
Pillows	682	509	-25%	547	7%	476	-13%
Toaster	253	171	-32%	202	18%	190	-6%
Emergency	471	232	-51%	283	22%	163	-42%
Welcome	144	72	-50%	135	88%	48	-64%
Toiletry-M	160	535	234%	335	-37%	460	37%
Toiletry-F	234	418	79%	378	-10%	399	6%

Food Donations

2024/2025 saw an additional drop in food donations as the increased cost of food affected our supporters alongside our clients.

Food Donations kg	2022/23	2023/24	Change	2024/25	Change	2025/26	Change
Supermarkets	45,935	41,196	-10%	36,592	-11%	33,186	-9%
Churches	7,578	7,325	-3%	7,259	-1%	8,434	16%
Schools	2,942	1,422	-52%	1,260	-11%	2,760	119%
Businesses	3,872	3,428	-11%	6,118	78%	3,454	-44%
Individual Giving	6,495	2,793	-57%	2,302	-18%	2,808	22%
Groups	2,358	1,558	-34%	1,223	-21%	1,225	0%
Public Sector	1,626	729	-55%	1,000	37%	1485.6	49%
Total	70,858	58,451	-18%	55,754	-5%	53,353	-4%

To cover the drop in donations the charity is having to spend increasing amounts on food to ensure our stock levels are manageable and our food packs quality does not shrink.

The financial support the charity receives is more important than ever.

Structure, Governance and Management

Start Up Stirling was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 6th March 2014. All historical charitable activities undertaken in the name of Start Up Stirling were at this time subsumed into the new organisation. The charity's structure and governance operate in accordance with the arrangements set out in its governing document, namely the Start Up SCIO Constitution version 3.

At its General Meeting in November 2021 the constitution was updated and modernised to clarify the charity objectives to remove some operational anomalies and to simplify the language, removing possible ambiguity.

The charity's activities are overseen by a Board of Trustees. This group is formed from the membership of the charity. All registered members are eligible to stand for and be elected to the Board. Trustee nomination and election normally takes place at the charity's annual general meeting. The Board of Trustees may at their discretion co-opt additional individual members onto the Board.

Management of the charity's operations is delegated to designated members of staff in accordance with a Board approved Scheme of Delegation. Staff are supported by volunteers in the delivery of the charity's various services. In certain areas the Board have at various times introduced functional working groups involving staff, volunteers and trustees. The working group approach is used primarily in the areas of warehousing and logistics, fundraising and administrative support.

The AGM in October was held in person.
The management of risk is an important responsibility of the Board of Trustees and policies and procedures have been established in key areas of potential risk and a risk register. A regular process of policy review is now in place to ensure that policies all remain appropriate and conform to relevant legislation and guidance. In addition, the charity maintains PVG accreditation for key staff and volunteers involved in client related activities or when serving as trustees.

Reserves & Reserves Policy

Reserves are held to ensure that Start Up Stirling can continue to deliver services to the charity's beneficiaries. The charity delivers a range of services and carries out a number of projects that involve the employment of staff and also certain longer-term contractual commitments, specifically premises rental for the charity's main warehouse operating unit.

The Board of Trustees have examined the requirement for unrestricted reserves and determined a policy of holding reserves equivalent to the lesser of; three months' staff costs plus the balance of contractually committed rent on the warehouse operating unit, or three months total operating costs.

The total reserves of the charity at 31st March 2026 were as follows:

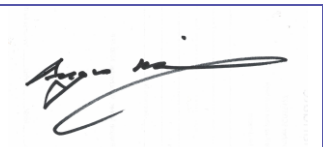
	2025/26	2024/25	Required Reserves
Restricted Funds	46,646	28,957	n/a
Unrestricted Funds	518,537	566,624	n/a
TOTAL	565,183	595,581	n/a

Refer to Note 11 for a movement analysis of reserves.

The Trustees note that at 31 March 2026 the unrestricted funds of £518,537 were in excess of the required reserves under the Reserves policy. The Trustees remain cautious as to the level of reserves required for the charity, as the UK enters into a further period of change and as we deal with high levels of inflation and financial pressure for both clients and funders. The Trustees are aware that reliance on foodbanks may rise in the next two years due to the impact of inflation on domestic household budgets.

In the coming year the Trustees will look at setting aside an element of the unrestricted funds in designated funds. Designated funds are those unrestricted funds that have been allocated at the Trustees' discretion for particular purposes. They can be unallocated subsequently should circumstances change. The Trustees will review their tangible asset requirements and an appropriate level of designated funds necessary for the ongoing requirements of the charity in the coming year.

Approved by the trustees on 8th September 2026

Signature		Signature	
Name	Angus MacVicar	Name	Bob Gil
Role	Convenor	Role	Treasurer

Where Our Income Comes From

Community donations – a wide variety of individuals and groups make regular and one-off donations to the charity via our website, using online payment services offered by the likes of Facebook. A significant proportion of the monies received come from local churches and faith bodies, community groups and schools. During the year we benefited from £272,845 in donations (2024/25: £293,044). We have been overwhelmed by the level of donations from individuals, groups and businesses during recent years and these donations have ensured that the charity has been able to continue to deliver its vital services.

Grants and Statutory funding – we have a number of established relationships with public sector and other grant awarding bodies who provide financial support to a number of specific aspects of the charity's operations. During 2025/26 the charity received income of £164,705 in relation to grants and statutory funding (2024/25: £146,586). We are extremely grateful for the support that we have received this year as it has allowed us to continue to adapt our approach to service delivery whilst complying with social distancing restrictions.
The details of the grant and statutory income received, and the associated level of expenditure is shown in Notes 3 and 4 of the Annual Accounts.

How we spend the money

Home Starter Packs –this service involves the purchasing of various household items, bedding and packaging. A dedicated team of volunteers working out of our warehouse unit undertake the sorting and packaging of the support packs which are distributed to clients with the assistance of Stirling Council Homelessness Partnership.

Crisis Food Bank – our main gateway service is coordinated by Support Worker members of staff who liaise with referral organisations to organise a series of face to face food bank sessions in the Stirling area. These sessions are run by members of our volunteer supporter team. In addition to staffing costs, we incur expenditure on premises rental and related services, vehicle purchase and running costs, purchasing fresh produce, meat and dairy food items. We receive, sort and store donated food and other items in our warehouse unit that is overseen by our Warehouse & Facilities Manager.

Crisis Food Home Delivery – our services are available across the entire Stirling Council catchment area. We operate our own transport in the form of two vans that are driven by a team of volunteer drivers who deliver food and other goods to clients who are unable to attend our face to face food banks. The vehicles are also used to collect food donations from local supermarkets and pick-up community food donations from across the area.

Beyond the Food Bank – this additional support service is organised by Support Worker members of staff who liaise with individual clients. These sessions are run by members of our volunteer support team. In addition to staffing costs, we incur expenditure on the rental of external facilities and catering for community meals and other similar events. These sessions successfully were reintroduced in 2022/23.

General management, Fundraising, Volunteer Coordination and Other Support – a key part of sustaining the charity's activities is our engagement with donors and supporters, including a group of around one-hundred and ten local volunteers. We employ a Chief Operating Officer, 2 Fundraisers and a Volunteer & Training Coordinator on a part-time basis to coordinate a variety of initiatives aimed at maintaining and developing the flow of funds, food and other donations to the charity. We also employ an Office Administrator to support the operations of the charity, a Warehouse Facilities Manager and 2 Support Workers.

Independent Examiner's Report to The Trustees of Start Up Stirling

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 20 to 37.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

Independent Examiner's Report to The Trustees of Start Up Stirling

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
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

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

Name: Ian Bilsland

Signature: 

Relevant Professional qualification: FCCA

Address: Drummond Laurie
Unit 5 Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Date:

START UP STIRLING
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st March 2026

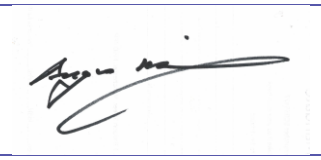
	Unrestricted funds	Restricted funds	2025/26 Total	2024/25 Total
	£	£	£	£
Income from				
Donations and Fundraising	272,845	0	272,845	293,044
Grants & Statutory	0	164,705	164,705	146,586
Gain on disposal of fixed assets	9,536	0	9,536	0
Other	8,421	0	8,421	8,062
Total	290,803	164,705	455,508	447,692
Expenditure on				
Staff & Staff Related	207,980	25,000	232,980	204,664
Rent & Premises Related	70,339	0	70,339	59,559
Food Purchases	3,626	28,632	32,258	41,736
Fundraising Supplies	7,238	0	7,238	2,636
Starter Pack Purchases	420	23,434	23,854	24,337
Family support services	3,563	63,800	67,363	42,203
Depreciation	17,202	0	17,202	18,302
Office Supplies & Services	9,716	2,000	11,716	13,728
Miscellaneous	6,630	4,150	10,780	5,586
Insurance	6,176	0	6,176	3,514
Professional Fees	1,350	0	1,350	1,718
GROW Project	0	0	0	8,600
Transport	4,506	0	4,506	5,017
Total	338,890	147,016	485,906	431,600
Net income				
Net income	(48,087)	17,689	(30,398)	16,092
Transfers	0	0	0	0
Movements in funds	(48,087)	17,689	(30,398)	16,092
Total funds brought forward	566,624	28,957	595,581	579,489
Total funds carried forward	518,537	46,646	565,183	595,581

The GROW project involves a joint working partnership with Upper Ballaird Farm, Buchlyvie, where ring fenced funding was supplied in exchange for organic fruit and vegetables and food related support services. This service
was discontinued during 2025/26.

START UP STIRLING
STATEMENT OF FINANCIAL POSITION
INCORPORATING BALANCE SHEET
AS AT 31st March 2026

	Notes	2025/26	2024/25
		£	£
Fixed assets			
Tangible assets	7	29,188	23,780
Current assets			
Prepayments	8	5,547	7,130
Cash		531,220	570,350
		536,767	577,480
Current liabilities			
Deferred income	10	0	0
Creditors	9	772	5,679
Net current assets		535,995	571,801
Net assets		565,183	595,581
Funds			
Restricted funds	11	46,646	28,957
Unrestricted funds			
General funds	11	418,537	466,624
Designated funds		100,000	100,000
Total unrestricted funds	11	518,537	566,624
Total funds		565,183	595,581

Approved by the trustees on 08/09/26

Signature		Signature	
Name	Angus MacVicar	Name	Bob Gil
Role	Convenor	Role	Treasurer

START UP STIRLING
STATEMENT OF CASH FLOWS
AS AT 31st March 2026

	2025/26	2024/25
	£	£
Operating activities		
Cash flow from Operations	(30,398)	16,092
Adjusted for:		
Depreciation	17,202	18,302
Gain on disposal of fixed assets	(9,536)	0
Movement in Debtors	1,583	(2,965)
Movement in Creditors	(4,907)	1,657
Cash generated from Operations	**(26,056)**	**33,086**
Investing activities		
Payments to acquire fixed assets	(25,324)	0
Proceeds from disposal of fixed assets	12,250	0
Cash used in investing activities	**(13,074)**	**0**
Net cash generated		
Cash generated from Operations	(26,056)	33,086
Cash used in investing activities	(13,074)	0
Net cash generated	(39,130)	33,086
Cash and cash equivalents at 1 April	570,350	537,264
Cash and cash equivalents at 30 March	531,220	570,350

START UP STIRLING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2026

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historic cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effect from 1st January 2015. The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Companies Act (2006), the Charities and Trustees Investment (Scotland) Act (2005) and the Charities Accounts (Scotland) Regulations (2006) as amended.

Going Concern

The Board of Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on a going concern basis.

Based on the annual budget approved by the Trustees for the year to 31st March 2027 the charity has sufficient cash held at the bank to cover a full year's worth of expenditure from the date that this annual report was approved by the Trustees. As a direct result of this the Trustees will continue to meet its obligations as they fall due for the foreseeable future.

Deferred income

Income received from a third party is deferred and carried on the balance sheet as a liability where the entitlement for use is not met. Refer to Note 10 for details of deferred income.

Expenditure

All expenditure is accounted for on an accrual basis and is recognised in the period in which it is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in pursuit of its charitable purposes. Reported expenditure includes costs attributed to such charitable activities and also costs of an indirect nature necessary to support the delivery of these services.

Fund accounting

Funds held by the charity are either in an unrestricted general fund that is used in pursuit of the organisation's overall charitable purposes, or in a restricted fund. Restrictions applied to the use of funds may be stipulated by donors at the point that monies are made available to the charity. The charity's Board of Trustees may at their discretion decide to set aside funds for a specific charitable purpose and thereby designate restrictions on the use of funds.

General reserves are unrestricted funds that are available for use at the Trustees' discretion for the furtherance of the charity's objectives. Designated funds are funds set aside at the discretion of the Board for specific purposes which would otherwise form part of unrestricted funds.

The Designated Reserve reflects unrestricted funds earmarked for the replacement of tangible fixed assets at the end of their useful lives and required for the effective continuation of the charity's activities.

The General Reserve reflects the balance of unrestricted and undesignated funds of the charity.

Fixed assets
Tangible fixed assets are measured at historic cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets and charged to the Income & Expenditure account on a straight-line basis. Refer to Note 7 for details of the charities tangible fixed assets and related deprecation charges.

Cash and cash equivalents
Cash and cash equivalents include cash at bank and in hand. In the Statement of Cash Flows, cash and cash equivalents are shown net of any bank overdrafts, where applicable. Bank overdrafts are reported as borrowing liabilities on the Statement of Financial Position.

Debtors and prepayments
The organisation is a registered charity and does not carry out any trading activities. Consequently, reported debtors and prepayments relate to the proportion of any goods or services paid for by the charity where an element remains to be consumed in a future period.

Creditors
Short-term creditors are measured at transaction price, normally the invoice price. Reported creditors include employer social security and tax liabilities. Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and consequently measured at amortised cost determined using the effective interest method.

Taxation
The organisation is a registered charity and does not carry out any trading or other taxable activities. Consequently, no provision is made for Corporation Tax. Other taxes, including VAT, are recognised as an expense in the period to which they relate. The charity claims Gift Aid tax relief on eligible donations in accordance with applicable HMRC regulations.

Pensions
Employer pension contributions to a NEST money purchase plan are reported as operating costs and recognised as an expense in the period to which they relate.

NOTE 2 – CRITICAL ACCOUNTING JUDGEMENTS

Estimates and judgements in relation to the charity's financial position form part of a continual and ongoing process of financial management. Where accounting judgements are made these are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

NOTE 2B – PRIOR YEAR ADJUSTMENTS

There are no Prior Year Adjustments

START UP STIRLING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2026

NOTE 3 – GRANT & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2025/26 Total	2024/25 Total
	£	£	£	£
Bank of Scotland Foundation				24,919
Rocco Charity Trust		35,000	35,000	
National Lottery		64,000	64,000	
Stafford		3,250	3,250	
10% Giving		455	455	
Albert Hunt		8,000	8,000	
Giving Force		2,000	2,000	
Bauer		3,000	3,000	
Lidl		500	500	780
Art Society Fund		1,500	1,500	250
Nationwide				190
John Lewis				2,250
Lottery – Tackling Rural Inequality				60,000
Stirling Council Homeless Grant		25,000	25,000	25,000
Stirling Council Good Food For All Fund				
Volunteer Support Fund – Year 3				12,000
Co Op Local Community Fund				2,197
Arnold Clark Communities Fund				1,500
Neighbourly - Sainsbury's Helping Everyone Eat Better Community		10,500	10,500	
Superglass		10,000	10,000	10,000
Stirling Council Summer Fund				7,000
Tesco Community Fund		1,500	1,500	500
Total	0	164,705	164,705	146,586

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 4 – ANALYSIS OF EXPENDITURE ATTRIBUTED TO GRANTS & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2025/26 Total	2024/25 Total
	£	£	£	£
Arnold Clark Communities Fund				1,500
Bank of Scotland Foundation				24,919
Neighbourly - Sainsbury's Helping Everyone Eat Better Community Fund		10,500	10,500	
NISA Making a Difference Locally				350
Stirling Council Good Food				3,000
Stirling Council Homeless		17,147	17,147	32,771
Rocco Charity Trust		14,507	14,507	
National Lottery		53,329	53,329	
Stafford		3,250	3,250	
Albert Hunt		8,000	8,000	
Giving Force		2,000	2,000	
Bauer		3,000	3,000	
Lottery – Tackling Rural Inequality		15,000	15,000	64,584
Sons of the Rock - Forth Giving				2,394
Corra Foundation		340	340	
Volunteer Support Fund		3,150	3,150	11,458
HSBC				9,333
Community Mental Health and Wellbeing Fund				1,538
Gordon Fraser Charitable Trust		381	381	478
Co Op Community Fund				2,197
Stirling Council Summer Food		7,000	7,000	
Forth Giving				210
Tesco Community		1,125	1,125	500
Lidl Neighbourly		500	500	1,280
Art Fund		1,500	1,500	250
Nationwide				190
John Lewis				2,250
Superglass		6,287	6,287	10,000
Total		147,016	147,016	169,202

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 5 – NET INCOME

Stated after charging	2025/26	2024/25
	£	£
Depreciation of owned assets	17,202	18,302
Operating lease rentals - land & buildings	38,550	37,800

NOTE 6 – STAFF COSTS

	2025/26	2024/25
	£	£
Staff salaries	210,241	188,352
Social security	14,099	8,560
Pensions	8,640	7,752
Total	232,980	204,664
Average number of employees (FTE – based on 37.5 hrs per week)	6.1	6.1

NOTE 7 – FIXED ASSETS

Cost	Motor vehicles	Plant and machinery	Total
	£	£	£
As at 1st April 2025	67,810	5,397	73,207
Additions	25,324	0	25,324
Disposals	29,724	0	29,724
As at 31st March 2026	63,410	5,397	68,807
Depreciation			
As at 1st April 2025	(46,054)	(3,373)	(49,427)
Charge for the year	(15,853)	(1,349)	(17,202)
Disposals	27,010	0	27,010
As at 31st March 2026	(34,897)	(4,722)	(39,619)
Net book value			
As at 31st March 2025	21,756	2,024	23,780
As at 31st March 2026	28,513	675	29,188

NOTE 8 – PREPAYMENTS

	2025/26	2024/25
	£	£
Insurance	2,992	3,981
Rent and Premises	2,555	3,149
Total	5,547	7,130

NOTE 9 – CREDITORS

	2024/25	2023/24
	£	£
Pensions - NEST		1,124
Energy costs	468	2,065
Service User Costs		2,007
Food Costs		198
Office costs	304	285
Total	772	5,679

NOTE 10 – DEFERRED INCOME

There were no movements to Deferred Income in the years to 31st March 2025 or 31st March 2026.

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 11 – MOVEMENT IN FUNDS

	2024/25 Opening position	2024/25 Incoming resources	2024/25 Outgoing resources	2024/25 Transfers	2024/25 Closing position
	£	£	£	£	£
Restricted funds	51,573	146,586	169,202	0	28,957
Unrestricted funds	527,916	301,106	262,398	0	566,624
Total	579,489	447,692	431,600	0	595.581

	2025/26 Opening position	2025/26 Incoming resources	2025/26 Outgoing resources	2025/26 Transfers	2025/26 Closing position
	£	£	£	£	£
Restricted funds	28,957	164,705	147,016	0	46,646
Unrestricted funds	566,624	290,803	338,890	0	518,537
Total	595,581	455,508	485,906	0	565,183

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed movement in funds is shown in the table below:

	Incoming resources to 31st March 2026	Resources expended to 31st March 2026	Movement in funds to 31st March 2026
	£	£	£
Unrestricted funds			
General fund	290,803	338,890	(48,087)
Restricted funds			
Rocco Charity Trust	35,000	14,507	20,493
National Lottery	64,000	53,329	10,671
Stafford	3,250	3,250	0
10% Giving	455		455
Albert Hunt	8,000	8,000	0
Giving Force	2,000	2,000	0
Bauer	3,000	3,000	0
Lidl	500	500	0
Art Society Fund	1,500	1,500	0
Stirling Council Homeless Grant	25,000	17,147	7,853
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	10,500	10,500	0
Supaglass	10,000	6,287	3,713
Tesco Community Fund	1,500	1,125	375
Volunteer Support Fund		3,150	(3,150)
Stirling Council Summer Holds		7,000	(7,000)
Lottery TRI		15,000	(15,000)
Corra		340	(340)
Gordon Fraser		381	(381)
Total restricted funds	164,705	147,016	17,689
Total funds	455,508	485,906	(30,398)

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds for the year to 31st March 2026, included in the above are as follows:

	At 1st April 2025	Net movement in funds	Transfer between funds	At 31st March 2026
Unrestricted funds	£	£	£	£
General fund	466,624	(48,087)	0	418,537
Designated funds	100,000	0	0	100,000
Total unrestricted funds	**566,624**	**(48087)**	**0**	**518,537**
Restricted funds				
Stirling Council Homeless	2,396	7,853	0	10,249
Forth Giving	362	0	0	362
10% Giving	328	455	0	783
Corra Foundation	340	(340)	0	0
Volunteer Support Fund	3,150	(3,150)	0	0
Gordon Fraser	381	(381)	0	0
Lottery TRI	15,000	(15,000)	0	0
Stirling Council Summer Food	7,000	(7,000)	0	0
Supaglass	0	3,713	0	3,713
Rocco Charity Trust	0	20,493	0	20,493
Tesco Strong Start	0	375	0	375
National Lottery	0	10,671	0	10,671
Total restricted funds	**28,957**	**17,689**	**0**	**46,646**
Total funds	595,581	(30,398)	0	565,183

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed comparative movement in funds is shown in the table below:

	Incoming resources to 31st March 2025	Resources expended to 31st March 2025	Movement in funds to 31st March 2025
	£	£	£
Unrestricted funds			
General fund	301,106	(262,398)	38,708
Restricted funds			
Stirling Council Homeless	25,000	32,771	(7,771)
Forth Giving	0	210	(210)
NISA	0	350	(350)
Corra Foundation	0	2,394	(2,394)
Volunteer Support Fund	12,000	11,458	542
HSBC	0	9,333	(9,333)
Lidl Neighbourly	780	1,280	(500)
Community Mental Health and Wellbeing		1,538	(1,538)
Gordon Fraser		478	(478)
Lottery TRI	60,000	64,584	(4,584)
Stirling Council Good Food		3,000	(3,0000
John Lewis	2,250	2,250	0
Supaglass	10,000	10,000	0
Bank of Scotland Foundation	24,919	24,919	0
Co Op	2,197	2,197	0
Arnold Clark	1,500	1,500	0
Stirling Council Summer Food	7,000	0	7,000
Art Fund	250	250	0
Tesco Community Fund	500	500	0
Nationwide	190	190	0
Total restricted funds	146,586	169,202	(22,616)
Total Funds	447,692	431,600	16,092

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The comparative net movement in funds for the year to 31st March 2026, included in the above are as follows:

	At 1st April 2024	Net movement in funds	Transfer between funds	At 31st March 2025
Unrestricted funds	£	£	£	£
General fund	427,916	38,708	0	466,624
Designated funds	100,000	0	0	100,000
Total unrestricted funds	527,916	38,708	0	566,624
Restricted funds				
Stirling Council Homeless	10,167	(7,771)	0	2,396
Forth Giving	572	(210)	0	362
10% Giving	328	0	0	328
NISA	350	(350)	0	0
Corra Foundation	2,734	(2,394)	0	340
Volunteer Support Fund	2,608	542	0	3,150
HSBC	9,333	(9,333)	0	0
Lidl Neighbourly	500	(500)	0	0
Community Mental Health and Wellbeing	1,538	(1,538)	0	0
Gordon Fraser	859	(478)	0	381
Lottery TRI	19,584	(4,584)	0	15,000
Stirling Council Good Food	3,000	(3,000)	0	0
Stirling Council Summer Food		7,000	0	7,000
Total restricted funds	**51,573**	**(22,616)**	**0**	**28,957**
Total funds	579,489	16,092	0	595,581

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026
NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)
A current year 12 months and prior year 12 months combined position is as follows:

	At 1st April 2024	Net movement in funds	Transfer between funds	At 31st March 2026
	£	£	£	£
Unrestricted funds				
General funds	427,916	(9,379)	0	418,537
Designated funds	100,000	0	0	100,000
Total unrestricted funds	**527,916**	**(9,379)**	**0**	**518,537**
Restricted funds				
Stirling Council Homeless	10,167	82		10,249
Forth Giving	572	(210)		362
10% Giving	328	355		783
NISA	350	(350)		0
Corra Foundation	2,734	(2,734)		0
Volunteer Support Fund	2,608	(2,608)		0
HSBC	9,333	(9,333)		0
Lidl Neighbourly	500	(500)		0
Community Mental Health and Wellbeing	1,538	(1,538)		0
Gordon Fraser	859	(859)		0
Lottery TRI	19,584	(19,584)		0
Stirling Council Good Food	3,000	(3,000)		0
Stirling Council Summer Food	0	0		0
Supaglass	0	3,713		3,713
Rocco Charity Trust	0	20,493		20,493
Tesco Strong Start	0	375		375
National Lottery	0	10,671		10,671
Total of restricted funds	**51,573**	**(4,927)**		**46,646**
Total funds	579,489	(14,306)		565,183

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2026

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**591,909**	**601,288**	**(9,379)**
Restricted funds			
Stirling Council Homeless	50,000	49,918	(82)
Forth Giving	0	210	(210)
NISA	0	350	(350)
Corra Foundation	0	2,734	(2,734)
Volunteer Support Fund	12,000	14,608	(2,608)
HSBC	0	9,333	(9,333)
Lidl Neighbourly	1,280	1,780	(500)
Community Mental Health and Wellbeing	0	1,538	(1,538)
Gordon Fraser	0	859	(859)
Lottery TRI	60,000	79,584	(79,584)
Stirling Council Good Food	0	3,000	(3,000)
John Lewis	2,250	2,250	0
Superglass	20,000	16,287	3,713
Bank of Scotland Foundation	24,919	24,919	0
Co Op	2,197	2,197	0
Arnold Clark	1,500	1,500	0
Stirling Council Summer Food	7,000	7,000	0
Art Fund	1,750	1,750	0
Tesco Community Fund	2,000	1,625	375
Nationwide	190	190	0
Rocco Charity Trust	35,000	14,507	20,493
National Lottery	64,000	53,329	10,671
Stafford	3,250	3,250	0
10% Giving	455	0	455
Albert Hunt	8,000	8,000	0
Giving Force	2,000	2,000	0
Bauer	3,000	3,000	0
Sainsbury Neighbourly	10,500	10,500	0
Subtotal for restricted funds	311,291	316,218	(4,927)
Total funds	903,200	917,506	(14,306)

A short description of each of the restricted funds is as follows:

Sons of the Rock / Forth Giving – Sons of the Rock – Human Comfort Fund
The fund is restricted to discrete items for our service users.
10 Per Cent Giving
This fund is restricted to items for service users.
Stirling Council
The funds are restricted to cover a number of our costs, including food purchases and starter pack household items.
Corra Foundation
The funds are restricted to defined back office and operational costs.
Gordon Fraser Charitable Trust
The funds are restricted to supporting those in temporary accommodation.
Bank of Scotland Foundation
The funds are in respect of contributing towards a proportion of specific staff salaries.
Arnold Clark Communities Funds
These funds are restricted for purchasing fresh food.
HSBC
The funds are restricted to the costs for a community food growing project, GROW.
Nationwide
The funds are restricted to starter pack related items and an element of our salary costs.
Neighbourly – Sainsbury's Helping Everyone Eat Better Community / Marks and Spencer
These funds are restricted for purchasing food.
NISA
These funds are restricted for purchasing food, welfare packs and emergency packs.
Stirling Council Good Food For All Fund/Summer Food
These funds are restricted for purchasing fresh food.
Stirling Council Homeless Grant
These funds are restricted for purchasing Start up packs.
Stirling Council – Summer and Children Fund
The fund is restricted for purchasing family activities for the families that we are supporting.
Tesco Community Fund
These funds are restricted for purchasing fresh food.
Volunteering Support Fund
The funds are restricted for costs related to our volunteers.
Lidl via Neighbourly
These funds are restricted to purchase of freezer boxes
NISA Making a Difference Locally
These funds are restricted to costs for supporting activities
Lottery Tackling Rural Isolation (TRI)
These funds are restricted to costs for Citizens Advice Bureau, Dour staff costs and overheads and costs associated with operating our community hubs in rural areas.
Community Mental Health and Wellbeing Fund
These funds are restricted to supporting activities in the Eastern Villages and Bannockburn – arts and crafts materials
Co Op Local Community Fund
These funds are restricted to costs of food purchase
Stirling Council Summer Food and Fun
These funds are restricted to Food packs for children
M&S Neighbourly
These funds are restricted to support for young people
John Lewis
These funds are
Superglass
These funds are for Starter Packs for Homeless/ new social tenants
Art Society Fund
These funds are for Summer Arts Activities at Community Hubs and Foodbanks

Rocco Charity Trust
These funds are for food
National Lottery Community Fund
These funds are for staffing costs and for Citizens Advice Bureau (CAB) costs for expanding community activities
Stafford
These funds are for Community Hub Costs
Albert Hunt
These funds are for Starter Packs for Homeless/new social tenants
Giving Force
These funds are for food
Bauer
These funds are supporting children's activities over the school summer holiday
Sainsbury Neighbourly
These funds are for food