

Perth and Kinross Foodbank

Scotland · Charity number SC044158

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2013-07-19
Register	View on the OSCR register

Contact

Address	10 - 16 York Place Perth Perthshire PH2 8EP
Website	www.perthkinross.foodbank.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: erth and Kinross Foodbank is to provide emergency food parcels (three days' worth) and support to local individuals and families facing food insecurity, financial hardship, or crisis, acting as a vital part of the Trussell Trust network to combat poverty and hunger through community referrals and compassionate volunteers.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The Foodbank objects are: (a) The Prevention or relief of poverty. (b) The relief of those of need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£191,959	£269,239	-	6
2024-03-31	£191,959	£196,617	-	5
2023-03-31	£244,928	£143,415	-	5
2022-03-31	£102,815	£96,142	-	5
2021-03-31	£145,191	£69,151	-	4

Perth and Kinross Foodbank

Scotland - Charity number SC044158

Accounts

Charity registration number SC044158 (Scotland)

Company registration number CS001210

PERTH AND KINROSS FOODBANK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PERTH AND KINROSS FOODBANK

LEGAL AND ADMINISTRATIVE INFORMATION

(Appointed 10 October 2025)

[REDACTED]

[REDACTED]

Charity number (Scotland)

SC044158

Company number

CS001210

[REDACTED]

Independent examiner

BK Plus Limited
144 Nethergate
Dundee
DD1 4EB

PERTH AND KINROSS FOODBANK

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PERTH AND KINROSS FOODBANK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

Legal and Administrative Information

The Perth and Kinross Foodbank is a Scottish Charitable Incorporated Organisation, registered on 19th July 2013 (number SC044158) and is governed by its constitution.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Charitable Purpose

Affiliated to the Trussell Trust, the activity of the Foodbank is underpinned by shared values and principles, which promote social inclusion and anti-discriminatory practices.

The Foodbank's objectives are: the prevention and relief of poverty, and relief of poverty, and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantages.

Main Activities

The foodbank began operations on 30th September 2013, distributing food parcels.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

From 30th September 2013 up to 31st March 2025, we have supplied 33,169 3*day emergency food parcels which have provided 3 days of food to 64,778 individuals across Perth and Kinross, including to 19,062 children.

During the year to March 31st 2025 we distributed 4,095 3*day emergency food parcels to individuals and households across Perth and Kinross, feeding 7,883 people, including 2,217 children.

Food Distribution and Stock Management during the reporting year of 2024/2025;

- Total food distributed to clients: 68,492.79 kg
- Total stock received into the foodbank: 76,873.39 kg
 - Donated stock: 69,424.32 kg
 - Purchased stock: 4,164.87 kg

PERTH AND KINROSS FOODBANK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Top Donors

We gratefully acknowledge the support of our leading contributors:

- Morrisons
- Tesco Crieff Road
- Tesco Edinburgh Road
- Tesco Blairgowrie
- St Johnstone Fans Supporting Foodbanks

Households Supported

- Total households assisted: 1,589
- First-time visitors: 878 households
- Average visitor frequency: 2.58 visits per household

Referral Sources

Our most frequent referrers include:

- Perth and Kinross Council Welfare Fund Team
- Citizen's Advice Bureau (CAB)
- Hillcrest Futures
- Churches Action For the Homeless (CATH)
- Turning Point
- Perth and Kinross Council Criminal Justice

Primary reasons for referral during the 24/25 financial year:

- Rising costs of essentials: 52.28% of all referrals.
- Priority debt: 14.30% of all referrals.
- Unexpected expense: 11.01% of all referrals.
- Impact of physical or mental health condition: 10.79% of all referrals.
- Benefit delay: 10.25% of all referrals.

Ward-Level Distribution

- Perth City Centre: 1,939 parcels
- Perth City North: 619 parcels
- Perth City South: 426 parcels
- Blairgowrie and the Glens: 299 parcels
- Strathmore: 269 parcels

Household Composition

- Households with children: 28.55%
- Households without children: 71.45%
- Large families (3+ children): 259 instances, supporting 1,316 individuals

PERTH AND KINROSS FOODBANK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The foodbank services are primarily to meet emergency requirements, and the normal process is to issue food only on receipt of a referral issued by a recognized support/partner agency.

Throughout the reporting year, we have received exceptional support from *St Johnstone Fans Supporting Foodbanks*, both through substantial stock donations and generous financial contributions from fans. In addition, we have strengthened our relationship with the Board at St Johnstone Football Club, whose backing has been invaluable in promoting our work and enabling us to reach more people in need. We extend our sincere thanks to the fans and the club for their continued commitment to our mission and their outstanding contribution to the local community.

We do on occasions issue an emergency voucher to someone who has not been referred, but it is made clear that this is a one-off situation, and it is good to report that this is not abused. We have been continuing to encourage agencies to make e-referrals in line with efforts to promote sustainability.

Financial review

During the year there was a deficit on unrestricted reserves of £69,822 (2024 - deficit £4,310) however a large portion of these costs were in relation to the new leased premises at York Place. This results in a balance on unrestricted reserves of £171,415 at 31 March 2025 (2024 - £241,237).

There was a deficit recorded within restricted funds of £29,538 (2024 - deficit £348) and this arose from planned expenditure of brought forward CAB funds. The restricted reserves of the charity were held at £3,378 at 31st March 2025 (2024 - £32,916).

Facilities and services

Perth and Kinross Foodbank is open from 09:00-17:00 Monday to Friday for the receipt of goods and stock. Parcel distribution sessions for Foodbank clients occur Tuesday to Friday 12:00-16:00.

PERTH AND KINROSS FOODBANK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial Outcomes

Perth and Kinross Foodbank was a recipient of two Trussell funded grants – Strategic Facilities and Volunteer and Trustee Development Grant with a total value of £33,758.34.

The reporting year marked a significant milestone as we completed our first full year operating from our York Place premises. This move has provided a stable, inclusive, accessible base for service delivery and strengthened our ability to meet community needs effectively.

Key achievements include:

- **Policy Development:** We updated and created numerous key and critical policy documents to ensure compliance, consistency, and the effective running of the foodbank.
- **Strategic Sub-Groups:** Several sub-groups were established to focus on long-term sustainability, including:
 - **Staffing Models** – reviewing capacity and future workforce needs.
 - **Financial Security** – ensuring robust financial planning and resilience.
 - **Strategic Planning** – shaping the organisation's direction and priorities.
- **Leadership Structure:** Work commenced on formulating an **Operations Manager role**, designed to strengthen operational oversight and allow the Foodbank Manager to concentrate on financial management and strategic leadership.

These developments reflect our commitment to building a resilient, well-governed organisation capable of adapting to future challenges while maintaining high standards of service delivery.

We continue to be grateful to our many dedicated volunteers, now numbering more than 40, who process the donations, make up food parcels, and serve our clients.

Our affiliation with Trussell continues to be a cornerstone of our operations. This partnership provides us with the tools to input data and maintain accurate records, as well as access to a wider network of foodbanks and expert guidance for both staff and trustees. Through this relationship, we also benefit from an exclusive partnership with Tesco, which is vital to our supply chain. Over the reporting year, this affiliation has strengthened considerably, with our organisation being asked on several occasions to act as the media lead for national campaigns. We are proud to now be recognised as sector-leading in foodbank delivery, setting a benchmark for best practice within the network.

We aspire to a future where foodbanks are no longer necessary and everyone in our community has reliable access to sufficient food. We remain committed to working toward ending the need for foodbanks. However, while demand persists—and current indicators suggest it will for the foreseeable future—we will continue to serve our community with dedication, compassion and dignity, ensuring that support is available to those who need it most.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

PERTH AND KINROSS FOODBANK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:



Recruitment and appointment of trustees

Trustees were appointed on the establishment of the Trust and their position Appointment is reviewed at the Annual General Meeting. Trustees are selected and appointed based on their suitability to hold that position and on their experience, so that they can contribute effectively to the operation of the Trust. Any trustee appointed during the year must be reappointed at the following AGM.

Trustees are made aware of their responsibilities as set out by OSCR.

During the year, [redacted] resigned. We are grateful to both of them for their contribution to the foodbank. Both were founding members of the foodbank and we are truly grateful for their many years of contribution.

Trustee meetings are held approx. every 2 months; these may be in person at the foodbank or conducted remotely.

The trustees' report was approved by the Board of Trustees.



Trustee

Trustee

Date: 23.12.25

PERTH AND KINROSS FOODBANK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PERTH AND KINROSS FOODBANK

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Perth and Kinross Foodbank for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

BK Plus Limited

144 Nethergate

Dundee

DD1 4EB

Date: 23/12/25

PERTH AND KINROSS FOODBANK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	139,032	29,358	168,390	143,307	48,652	191,959
Investments	4	1,489	-	1,489	-	-	-
Total income		<u>140,521</u>	<u>29,358</u>	<u>169,879</u>	<u>143,307</u>	<u>48,652</u>	<u>191,959</u>
Expenditure on:							
Charitable activities	5	210,343	58,896	269,239	147,617	49,000	196,617
Total expenditure		<u>210,343</u>	<u>58,896</u>	<u>269,239</u>	<u>147,617</u>	<u>49,000</u>	<u>196,617</u>
Net expenditure and movement in funds		(69,822)	(29,538)	(99,360)	(4,310)	(348)	(4,658)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>241,237</u>	<u>32,916</u>	<u>274,153</u>	<u>245,547</u>	<u>33,264</u>	<u>278,811</u>
Fund balances at 31 March 2025		<u>171,415</u>	<u>3,378</u>	<u>174,793</u>	<u>241,237</u>	<u>32,916</u>	<u>274,153</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PERTH AND KINROSS FOODBANK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		28,148		-
Current assets					
Cash at bank and in hand		146,647		274,153	
Net current assets			146,647		274,153
Total assets less current liabilities			174,793		274,153
The funds of the charity					
Restricted income funds	12		3,378		32,916
Unrestricted funds	13		171,415		241,237
			174,793		274,153

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on



Trustee

Trustee

Company registration number CS001210 (Scotland)

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Perth and Kinross Foodbank is a Scottish Charitable Incorporated Organisation (SCIO) registered in Scotland. The registered office is [REDACTED]

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Straight line over 10 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	139,032	-	139,032	143,307	-	143,307
Grants	-	29,358	29,358	-	48,652	48,652
	<u>139,032</u>	<u>29,358</u>	<u>168,390</u>	<u>143,307</u>	<u>48,652</u>	<u>191,959</u>

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,489	-

5 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs	127,469	70,178
Depreciation and impairment	5,760	-
CAB expenditure	29,537	49,000
Stock	10,316	21,972
Rent, Rates, Ins	41,894	19,518
Repairs	3,171	3,395
Cleaning	5,945	3,613
Heat & Light	7,121	2,315
York Place costs	8,083	-
IT & Telephone	2,924	5,310
Motor & Travel	6,690	5,245
Accountancy	1,849	1,847
Legal	5,921	110
General	12,559	14,314
	<u>269,239</u>	<u>196,617</u>
Analysis by fund		
Unrestricted funds	210,343	147,817
Restricted funds	58,896	49,000
	<u>269,239</u>	<u>196,617</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,236	1,176
Depreciation of owned tangible fixed assets	5,760	-

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	4
	<u>6</u>	<u>4</u>
Employment costs	2025	2024
	£	£
Wages and salaries	114,176	66,588
Other pension costs	13,293	3,590
	<u>127,469</u>	<u>70,178</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Leasehold improvements	Computers	Total
	£	£	£
Cost			
Additions	22,398	11,508	33,906
At 31 March 2025	<u>22,398</u>	<u>11,508</u>	<u>33,906</u>
Depreciation and Impairment			
Depreciation charged in the year	1,924	3,836	5,760
At 31 March 2025	<u>1,924</u>	<u>3,836</u>	<u>5,760</u>
Carrying amount			
At 31 March 2025	<u>20,474</u>	<u>7,672</u>	<u>28,146</u>

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Change to profit or loss in respect of defined contribution schemes	13,293	3,590

The charity operates a defined contribution pension scheme for all qualifying employees.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	32,916	29,358	(58,896)	3,378
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	33,264	48,652	(49,000)	32,916

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	241,237	140,521	(210,343)	171,415
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	245,547	143,307	(147,617)	241,237

PERTH AND KINROSS FOODBANK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	28,146	-	28,146
Current assets/(liabilities)	143,269	3,378	146,647
	<u>171,415</u>	<u>3,378</u>	<u>174,793</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	241,237	32,916	274,153
	<u>241,237</u>	<u>32,916</u>	<u>274,153</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).