

# APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	BO'NESS STOREHOUSE FOODBANK SCIO							
Registered charity number		SC045804							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year	Period end date
		01	01	2025		31	12	2025	
Set out on pages	6	(remember to include the page numbers of additional sheets)							
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>								
Signed:					Date:	2/3/26			
Name:	WILLIAM T. KELLY								
Relevant professional qualification(s) or body (if any):	INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND. (RETIRED).								
Address:	ASHGROVE, 19 MARCYLANDS TERRACE, BO'NESS EH51 9ES								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



# Bo'ness Storehouse Foodbank SCIO

Trustees Report and Accounts

1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025

Bo'ness Storehouse Foodbank SCIO  
Scottish Charity No SC045804

**Background:**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 15th July 2015. The charity was previously run by volunteers under the governance of St Andrews Church Bo'ness (charity no SC011448), social outreach programme, but then changed its legal form to the present SCIO. The bank balance and foodstuffs of the programme were transferred to the SCIO on 15 July 2015. It has a single tier structure and as such the trustees are all the members of the charity.

**Charity Name:**

Bo'ness Storehouse Foodbank SCIO

**Also known as:**

The Storehouse

**Charity Number:**

SC045804

**Address:**

Unit 7, Links Court, Bo'ness, EH51 9UD

**Trustees at date:**

Mr Michael Wheatley	Chairman
Mr Richard Hannah	Secretary
Mrs Elizabeth Hannah	Treasurer
Mrs Cora Gunn	Trustee
Mr Willie McAllister	Trustee
Mrs Anne Simpson	Trustee
Mrs Jenny Davies	Trustee

**Trustees resigned:**

None

**Appointment of Trustees:**

All our trustees are elected by the foodbank charity members.

**Governing Document:**

The Bo'ness Storehouse Foodbank is a registered Scottish Charity - SC045804. Its structure and administration arrangements are set out in its constitution.

**Charitable Purposes:**

Our principle charitable objective is to identify people in need, in partnership with local care organisations and be able to meet that need in the work that we do.

**Aims and Objectives:**

To provide food and assistance to people in need.

To advance and improve the health and wellbeing of the inhabitants of Bo'ness and surrounding areas.



To relieve those in need of support to help reduce hardship and provide beneficial supplies to improve their health and family lifestyle.

To advance goodwill and involvement of the whole community and encourage civic pride.

### **Activities and Achievements:**

There have been no changes to the list of Storehouse Trustees this year.

Donations of food are acquired from the setting up of collection points in local supermarkets, local churches and schools in the community. We have a strong connection with the local primary and secondary schools and pupils who organise food donation days at various times throughout the year. There was a FareShare initiative at Tesco Bo'ness where our volunteers were on hand to explain how the process worked with food donations, numbers of households we had delivered to and to raise the general profile of Storehouse by answering any other general enquiries.

Fund raising events are organised by different local community groups with proceeds donated to Storehouse. For 2025, some of the local community groups that made donations were Bo'ness Sporting, Stirling & District Classic Car Club, Edinburgh Operating Edinburgh Airport, Branches, Certas, Linlithgow Rotary Club, St Marys Church. We receive food donations from various organisations, companies and individuals, some of the donors are Tesco, Sainsbury's, Farmfoods and Grant Podiatry.

We also benefit from the support given by local businesses such as Bellsburn Motors who regularly provide a van for our use and also from individuals in the town. This includes monetary donations as well as donations of excess food and other produce from supermarkets, food outlets. We also donate some of this excess food and other produce to other community groups as appropriate.

During 2025 we delivered 874 (2024 – 1022) food / toiletry packs to 99 (2024 – 134) different households along with support to others in the community. The packs were delivered to individuals and families on a weekly basis. This is normally for a six week period subject to review and rereferral. We also delivered 41 (2024 – 50) Christmas dinner hampers to different families and individuals who would not have been able to enjoy a Christmas dinner without this help. We believe that this has helped to meet the needs of people in our community who found themselves in situations of food poverty due to circumstances very often out with their own control and due to the current cost of living crisis. We have made several one-off deliveries for various reasons; waiting on money from government bodies and unable to work due to medical issues. The one off deliveries are in addition to the figures mentioned above.

We have also through the Cyrenians charity continued our membership with FareShare charitable food redistributors to use food donated to them to help reduce food waste. We have established contacts within the local care organisations, churches, health visitors in Drs Surgeries etc that can refer people to us.

**Financial Review:**

The donations received this year will help support our activities going forward. These unsolicited donations are from local groups, schools, businesses and individuals who contact us. We are very grateful for these donations as the Storehouse currently does not fund raise. Awareness of the cost of living crisis we believe has been a big influence in people being extremely generous and in donating to the Storehouse.

There are currently no areas of concern and enough donations of food and money are being received to allow us to meet our liabilities. Our main area of expenditure is food.

No expenses were paid to the Trustees or volunteers.

**Reserves Policy:**

The trustees policy is that there is the equivalent of 3 months running costs available in reserve to allow us to meet our liabilities and to cover any unexpected expenditure. All funds held in the bank are for continuing foodbank activities.

**Training:**

We continue to work to the Level 2 Food Hygiene and Safety for Catering as well as the Local Authority Food Hygiene conditions. 2 Trustees have obtained a Safe Guarding Certificate. The Trustees and volunteers are utilizing the storage system of dried food implemented in 2021. This system helps move the crates of food easier without risk of injury through limiting manual handling and that use by dates were more visible to minimise any food waste.

**Donated Facilities and Services:**

The trustees of the charity would like the following three points noted:

- (1) They are very appreciative of all the voluntary time that is contributed by our fifteen or so regular volunteers. The voluntary time is in excess of two thousand 100 hundred hours annually. Without their contributions Storehouse could not exist.
- (2) We also benefit from the use of rent-free premises made available by Falkirk Council along with water rates exemption granted from Business Stream / Scottish water.
- (3) We had exceptional food and monetary donations from Community Groups over the last 12 months which is invaluable to our survival.

**Plans for Coming Year:**

We continue to consolidate our contacts who refer clients and also the various people and organisations who donate to us.

We look forward to being able to continue to meet the need in our community in 2026 and beyond, for as long as this need exists.

**Additional Information:**

We had a surplus in 2025 which leaves our bank balance in credit.

**Declaration:**

The trustees declare that on 2<sup>nd</sup> March 2026 they have approved the trustees report above.

Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to read 'Michael Wheatley'.

Michael Wheatley  
Chairman

A handwritten signature in black ink, appearing to read 'Richard Hannah'.

Richard Hannah  
Secretary

**Receipts and Payments account for the year 1<sup>st</sup> January 2025 – 31<sup>st</sup> December 2025**

	<b>2025</b>	<b>2024</b>
<b>Donations / Grants:</b>		
Business Grants	3461.00	1500.00
Individuals	4332.50	4159.41
Business Donations	2761.55	310.00
Local Community Groups	2750.00	4411.60
<b>Total Income</b>	<b>13305.05</b>	<b>10381.01</b>
<b>Expenditure:</b>		
Food & Toiletries Purchase	10308.15	12108.17
Insurance	531.28	521.28
Mobile	277.60	108.32
Miscellaneous	1465.33	1316.11
<b>Total Expenditure</b>	<b>12582.36</b>	<b>14053.88</b>
<b>Surplus / Deficit for the year:</b>	<b>722.69</b>	<b>-3672.87</b>
<b>Statement of Bank Balance:</b>		
Opening balance at 1 <sup>st</sup> January 2025	29209.97	32882.84
Surplus / Deficit for the year	722.69	-3672.87
<b>Closing balance at 31<sup>st</sup> December 2025</b>	<b>29932.66</b>	<b>29209.97</b>

**Declaration:**

The trustees declare that on 2<sup>nd</sup> March 2026 they have approved the account above and the statement of balance.

Signed on behalf of the charity's trustees:



Michael Wheatley  
Chairman



Elizabeth Hannah  
Treasurer