

# Paul's Parcels

Scotland · Charity number SC050157

## Details

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|            |  |
|------------|--|
| Status     | Active   |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2020-05-13   |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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|         |   |
|---------|---|
| Address | 247 Station Road<br>Shotts<br>North Lanarkshire<br>ML7 4AW          |
| Website | <a href="https://paulsparcels.co.uk">https://paulsparcels.co.uk</a> |

## Activities

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**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:** Paul's parcels was set up as a food poverty prevention group. We do this by supplying free food at four community fridges on a weekly basis. We visit the small town of Shotts and the villages of Harthill, Salsburgh, and Allanton. We supply our families with fresh veg, dairy and protein as well as ambient food. Toiletries are also supplied, should they be needed. We have a strong ethos, that everyone, no matter their circumstances, deserves to have access to a healthy balance diet. We support, on average 200 people on a weekly basis with our community fridges and we do not limit how often a family visits us. Food poverty/Insecurity is often part of the many strains, within a household, that cannot be rectified by one visit and we will support a family for as long as they need us. At each community fridge, throughout the year we also supply a free lunch and in the winter we launch our 'Meet, heat and eat' project that provides a healthy, homecooked meal.

**Beneficiaries:** 'Other defined groups'

**Objectives:** The objects for which the group is established are: a) the prevention or relief of poverty in Shotts and surrounding areas in particular but not exclusively by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty. b) to provide services to people who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage by signposting them to additional support services.

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £180,677 | £123,400    | -      | 3         |
| 2024-03-31 | £38,693  | £99,960     | -      | 1         |
| 2023-03-31 | £132,977 | £74,495     | -      | 1         |
| 2022-03-31 | £48,769  | £50,276     | -      | 1         |
| 2021-03-31 | £64,596  | £30,665     | -      | 0         |

**Paul's Parcels**

Scotland - Charity number SC050157

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# Accounts

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PAUL'S PARCELS

247 STATION ROAD

SHOTTS

ML7 4AW

CHARITY NO SC050157

ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

PAUL'S PARCELS

1.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

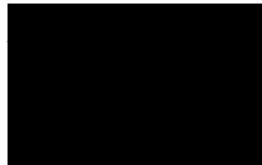
The trustees present the annual report and accounts of Paul's Parcels for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: Paul's Parcels

Charity Registration Number: SC050157

Contact Address:



Trustees

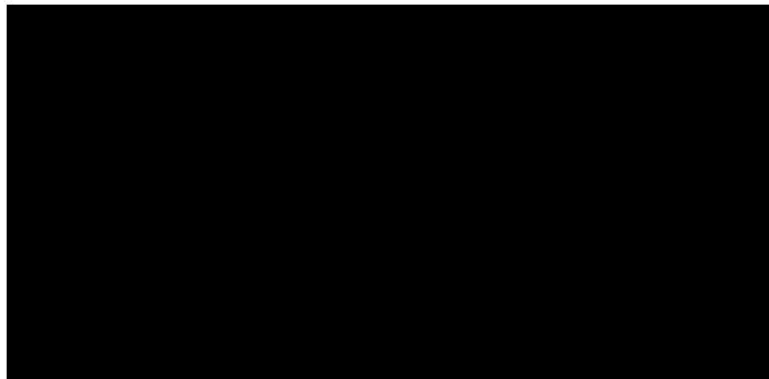
All trustees who served at any time during the year and up to the date of signing the accounts are shown below.

Chairperson:

Secretary:

Treasurer:

General:



Independent Examiner



EAC Accountancy Limited  
191 Station Road  
Shotts  
ML7 4BA

Bankers

Bank of Scotland  
Teviot House 41 South Gyle Crescent  
Edinburgh  
EH12 9DR

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational Structure

The day-to-day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated.

Objects and Activities

The objects for which the group is established are: a) the prevention or relief of poverty in Shotts and surrounding areas in particular but not exclusively by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty; b) to provide services to people who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage by signposting them to additional support services.

Financial Review

A surplus was achieved for the year under review. This was due to an increase in grant funding awarded.

Principal Funding Sources

The main source of income is provided by grants and donations received.

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 31 MARCH 2025

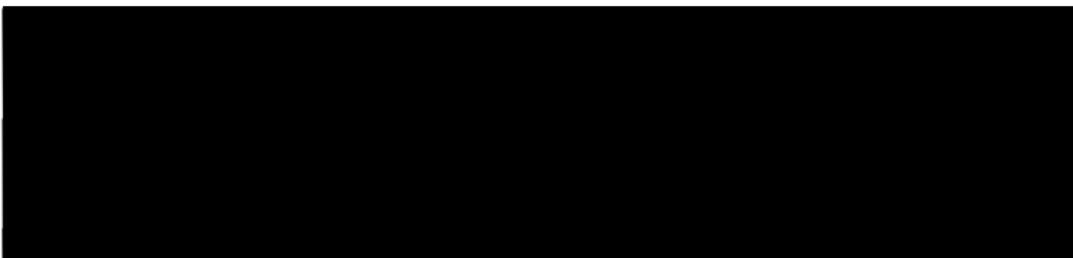
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 31 October 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 11.

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.

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.

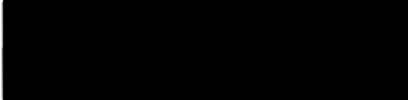
Basis of independent examiner's statement

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

  
EAC Accountancy Limited  
Chartered Accountants  
191 Station Road  
Shotts  
ML7 4BA

31 October 2025

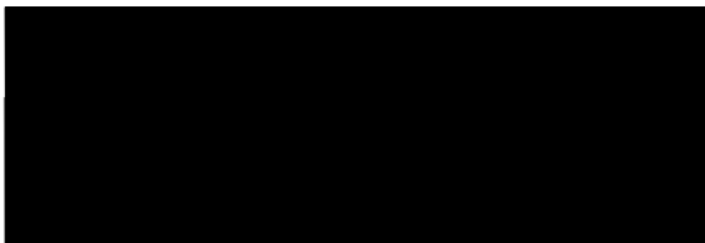
RECEIPTS & PAYMENTS ACCOUNTYEAR ENDED 31 MARCH 2025

|  | Note | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Incoming Resources</u>                    |      |                                    |                                  |                    |                    |
| <u>Income resources from generated funds</u> |      |                                    |                                  |                    |                    |
| Voluntary Income                             | 1    | 10,697                             | ~                                | 10,697             | 15,993             |
| Activities for generating funds              | 2    | 8,740                              | ~                                | 8,740              | 8,770              |
| Investment Income                            | 3    | ~                                  | ~                                | ~                  | ~                  |
| General Income                               | 4    | 161,240                            | ~                                | 161,240            | 13,930             |
| <u>Total Incoming Resources</u>              |      | <u>180,677</u>                     | <u>~</u>                         | <u>180,677</u>     | <u>38,693</u>      |
| <u>Resources Expended</u>                    |      |                                    |                                  |                    |                    |
| Charitable activities                        | 5    | 123,250                            | ~                                | 123,250            | 99,810             |
| Governance costs                             | 6    | 150                                | ~                                | 150                | 150                |
| <u>Total Resources Expended</u>              |      | <u>123,400</u>                     | <u>~</u>                         | <u>123,400</u>     | <u>99,960</u>      |
| <u>Net movement in funds</u>                 |      | 57,277                             | ~                                | 57,277             | -61,267            |
| Total funds brought forward                  |      | <u>21,739</u>                      | <u>7,900</u>                     | <u>29,639</u>      | <u>90,906</u>      |
| <u>Total funds carried forward</u>           |      | <u>79,016</u>                      | <u>7,900</u>                     | <u>86,916</u>      | <u>29,639</u>      |

STATEMENT OF BALANCESAT 31 MARCH 2025

|   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Bank and deposit balances</u>          |                                    |                                  |                    |                    |
| Bank and deposit balances brought forward | 21,739                             | 7,900                            | 29,639             | 90,906             |
| Movement in year:                         |                                    |                                  |                    |                    |
| Excess of payments over receipts          | -                                  | -                                | -                  | 69,167             |
| Excess of receipts over payments          | 57,277                             | -                                | 57,277             | 7,900              |
| Bank and deposit balances carried forward | <u>79,016</u>                      | <u>7,900</u>                     | <u>86,916</u>      | <u>29,639</u>      |

The accounts were approved by the trustees on 31 October 2025  
For and on behalf of the trustees



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, approved by Paul's Parcels and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 MARCH 2025

Accounting Policies (CONT'D)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, vested in Paul's Parcels Committee. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the year in which the liability arises.

Taxation

Paul's Parcels is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

## YEAR ENDED 31 MARCH 2025

|  | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>1 Voluntary Income</b>                |                                    |                                  |                    |                    |
| Donations                                | <u>10,697</u>                      | <u>~</u>                         | <u>10,697</u>      | <u>15,993</u>      |
| <b>2 Activities for Generating Funds</b> |                                    |                                  |                    |                    |
| 200 Club                                 | 8,740                              | ~                                | 8,740              | 8,770              |
| Raffle                                   | <u>~</u>                           | <u>~</u>                         | <u>~</u>           | <u>~</u>           |
|  | <u>8,740</u>                       | <u>~</u>                         | <u>8,740</u>       | <u>8,770</u>       |
| <b>3 Investment Income</b>               |                                    |                                  |                    |                    |
| Bank Interest                            | <u>~</u>                           | <u>~</u>                         | <u>~</u>           | <u>~</u>           |
| <b>4 General Income</b>                  |                                    |                                  |                    |                    |
| Caravan Deposits                         | 1,263                              | ~                                | 1,263              | 1,017              |
| Caravan Income                           | 400                                | ~                                | 400                | 1,180              |
| Refunds received                         | 77                                 | ~                                | 77                 | 183                |
| Grant Funding                            | <u>159,500</u>                     | <u>~</u>                         | <u>159,500</u>     | <u>11,550</u>      |
|  | <u>161,240</u>                     | <u>~</u>                         | <u>161,240</u>     | <u>13,930</u>      |
|  | <u>180,677</u>                     | <u>~</u>                         | <u>180,677</u>     | <u>38,693</u>      |

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 MARCH 2025

|   | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>5 Analysis of Resources Expended</b> |                                    |                                  |                    |                    |
| Charitable Activities                   |                                    |                                  |                    |                    |
| Staff Costs                             | 52,717                             | ~                                | 52,717             | 23,122             |
| Staff Pension                           | 543                                | ~                                | 543                | ~                  |
| Utility Top-up                          | 50                                 | ~                                | 50                 | 525                |
| Van Hire                                | 4,375                              | ~                                | 4,375              | 4,163              |
| Van Expenses                            | 2,387                              | ~                                | 2,387              | 2,327              |
| IT Software & Consumables               | 3,057                              | ~                                | 3,057              | 710                |
| Light, Power, Heat, Water               | 2,277                              | ~                                | 2,277              | 2,266              |
| Rent                                    | 4,200                              | ~                                | 4,200              | 3,850              |
| Telephone & Internet                    | 2,791                              | ~                                | 2,791              | 619                |
| Operating Lease Payments                | 700                                | ~                                | 700                | 707                |
| Insurance                               | 488                                | ~                                | 488                | 462                |
| 200 Club Winner                         | 3,650                              | ~                                | 3,650              | 2,800              |
| Caravan Expenses                        | 20,084                             | ~                                | 20,084             | 14,182             |
| Caravan Deposits Refunded               | 1,440                              | ~                                | 1,440              | ~                  |
| Charitable & Political Donations        | 1,581                              | ~                                | 1,581              | 296                |
| Clothing Vouchers                       | 500                                | ~                                | 500                | ~                  |
| Food Vouchers                           | 3,610                              | ~                                | 3,610              | 4,660              |
| Food Shop                               | 9,510                              | ~                                | 9,510              | 7,260              |
| Winter Support Fund                     | ~                                  | ~                                | ~                  | 345                |
| Other Gifts & Expenses                  | 4,302                              | ~                                | 4,302              | 6,134              |
| Printing & Stationery                   | 862                                | ~                                | 862                | 214                |
| Advertising & Marketing                 | 912                                | ~                                | 912                | ~                  |
| Toiletries Shop                         | 94                                 | ~                                | 94                 | 573                |
| Reimbursements                          | 47                                 | ~                                | 47                 | 90                 |
| Maintenance                             | 3,073                              | ~                                | 3,073              | 2,664              |
| Cleaning                                | ~                                  | ~                                | ~                  | 23                 |
| Bank Charges                            | ~                                  | ~                                | ~                  | 1                  |
| Purchase of Caravan                     | ~                                  | ~                                | ~                  | 21,817             |
|   | <u>123,250</u>                     | <u>~</u>                         | <u>123,250</u>     | <u>99,810</u>      |

**6 Analysis of Payments**

|                            |            |          |            |            |
|----------------------------|------------|----------|------------|------------|
| Governance Costs           |            |          |            |            |
| Independent examiner's fee | <u>150</u> | <u>~</u> | <u>150</u> | <u>150</u> |

PAUL'S PARCELS

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTD)

YEAR ENDED 31 MARCH 2025

7 Analysis of Charitable Funds

| Analysis of Fund Movement | Balance Brought Forward | Incoming Resources | Resources Expended | Funds Carried Forward |
|---------------------------|-------------------------|--------------------|--------------------|-----------------------|
|                           | £                       | £                  | £                  | £                     |
| Unrestricted Funds        | 21,739                  | 180,677            | 123,400            | 79,016                |
| Restricted Funds          | <u>7,900</u>            | <u>-</u>           | <u>-</u>           | <u>7,900</u>          |
|                           | <u>29,639</u>           | <u>180,677</u>     | <u>123,400</u>     | <u>86,916</u>         |