

Community For Food

Scottish Charity No. - SC053004

**Annual Report and Financial Statements
For the period ended 31 December 2024**

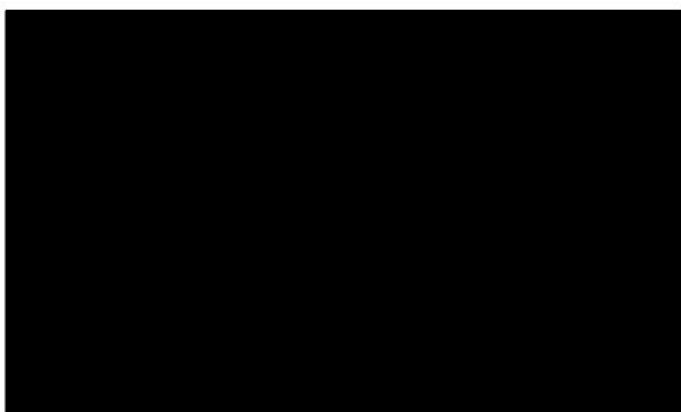
Trustees' Annual Report
For the period ended 31 December 2024

The trustees have pleasure in presenting their report together with the financial statements for the period from 13 December 2023 to 31 December 2024.

Reference and Administrative Information

Charity name
Community For Food

Charity No.
SC053004



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 13 December 2024. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 13 December 2024. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The management committee, which normally meets on the first Thursday of each month, are the charity's trustees. Membership of the management committee is open to anyone with a vested interest in the communities Community For Food serves. Trustees are elected at the annual general meeting which is held in March. There must be a minimum of three trustees and a maximum of ten.

Purpose and Activities

Community For Food's charitable purpose is the prevention or relief of poverty to families of pupils in partner schools referred to us in the Balerno, Currie and Juniper Green areas of Edinburgh by providing: grants, items and services to those families in need and/or charities, or other organisations working to prevent or relieve poverty to the same families.

Structure, Governance and Management cont.

Achievements and Performance

Supporting 43 families at the start of 2024 was a big undertaking but our team pulled together to increase our funds and volunteers to support.

We finished 2024 supporting 33 families and continued to work with our schools to ensure we are aware of any families who need our support.

Despite the cost of food increasing the team continue to keep costs as low as possible whilst still offering the much needed necessities to families.

A huge achievement was raising the funds for 3 steel shelving structures to drive organisation and efficiency in our picking and packing processes.

Financial review

Our main source of funding comes in the form of grants from other charitable bodies and businesses. These funds are often unrestricted and can so can be spent on food for the families we serve, on occasion the funds are restricted and need to be spent on specific projects to improve our offering and efficiency.

We are fortunate to have a growing number of individuals that donate money each month by direct debit.

Reserves policy

The trustees' policy is to retain 3 months worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Three months expenditure stands at c£6k and reserves are in excess of this at £22k. The trustees believe that our reserves are sufficient.

Plans for future period

As we step into 2025, our mission remains... no local schoolchild goes hungry.

We aim to continue to support all families referred to us by local schools.

We aim to drive efficiencies and lower costs by extending our current partnerships and continue to fundraise to extend our shelving further improving our processes.

Approved by the Executive Committee at its annual general meeting on ...*6th March 2025* and signed on its behalf by :-



Chair

Community For Food
Independent Examiner's Report
Period ended 31 December 2024

Independent Examiner's Report to the Trustees of Community For Food

I report on the financial statements of Community For Food for the period ended 31st December 2024 which are set out in the remainder of this document.

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) (d) 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

In connection with my examination, no matter has come to my attention:-

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

Date:

5/3/2025

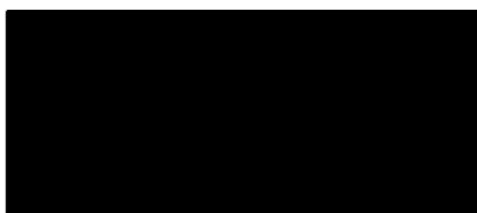
Statement of Receipts and Payments for the period ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Period ended 31 Dec 2024
Receipts				
Transfer from unincorporated association		12,918.47	-	12,918.47
Donations from individuals	4	11,655.13	-	11,655.13
Grants	5	19,716.50	389.00	20,105.50
Fundraising		178.01	-	178.01
Total receipts		44,468.11	389.00	44,857.11
Payments				
Fundraising costs		-	-	-
Cost of charitable activities	6	20,363.31	-	20,363.31
Charitable projects	7	2,092.63	88.75	2,181.38
Governance costs	8	-	-	-
Admin costs		75.15	-	75.15
Total payments		22,531.09	88.75	22,619.84
Surplus/(Deficit) for the year		21,937.02	300.25	22,237.27
Transfer between funds		-	-	-
Surplus/(Deficit) for the year		21,937.02	300.25	22,237.27

Statement of Balances - As at 31 December 2024

	Unrestricted Fund	Restricted Funds	Total 2024
Opening cash at bank	-	-	-
Surplus/(Deficit) for the year	21,937.02	300.25	22,237.27
Closing cash at bank	<u>21,937.02</u>	<u>300.25</u>	<u>22,237.27</u>
Bank and Cash Balances			
Bank current account	21,937.02	300.25	22,237.27
Total Cash Balance	<u>21,937.02</u>	<u>300.25</u>	<u>22,237.27</u>

Approved by the Executive Committee at its annual general meeting on and signed on its behalf by :-



Treasurer

The notes on pages 6 and 7 form part of these financial statements.

Notes to the accounts - for the period ended 31 December 2024

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received restricted donations for the furtherance of the following project:

- £389 from Pentland Community Chest for a food storage improvement project.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year.

4 Donations

	Unrestricted Fund	Restricted Funds	Total 2024
Transfer from unincorporated association	12,918.47	-	12,918.47
Donations from individuals	11,655.13	-	11,655.13

5 Grants received

	Unrestricted Fund	Restricted Funds	Total 2024
Arnold Clark	4,500.00	-	4,500.00
Currie & Balerno Rotary	500.00	-	500.00
Currie & Balerno District Round Table	3,000.00	-	3,000.00
Currie & Balerno News	1,083.33	-	1,083.33
Corra	2,000.00	-	2,000.00
Friends of Hailes	100.00	-	100.00
Groundwork	375.00	-	375.00
Morrisons	44.25	-	44.25
Natwest	513.92	-	513.92
Pentland Community Chest	-	389.00	389.00
Robertson Trust	6,000.00	-	6,000.00
Sainsburys	500.00	-	500.00
Scottish Childrens Lottery Trust	1,000.00	-	1,000.00
Scotmid	100.00	-	100.00
Total grants received	19,716.50	389.00	20,105.50

Notes to the accounts - for the period ended 31 December 2024

6 Cost of charitable activities

	Unrestricted Fund	Restricted Funds	Total 2024
Food purchases	20,363.31	-	20,363.31

7 Charitable projects

	Unrestricted Fund	Restricted Funds	Total 2024
New norm (cont'd from unincorporated association)	2,092.63	-	2,092.63
Food storage improvement	-	88.75	88.75

8 Governance costs

	Unrestricted Fund	Restricted Funds	Total 2024
Independent Examiner Fee	-	-	-