

WEST LOTHIAN FOOD NETWORK (SCIO)

FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2025

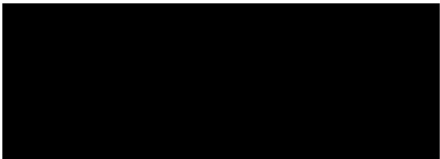
Charity No SC053304

WEST LOTHIAN FOOD NETWORK (SCIO)
CHARITY INFORMATION
YEAR ENDED 31ST MARCH 2025

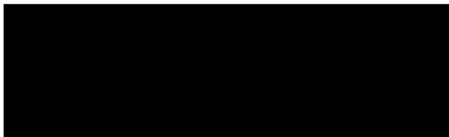
Trustees



Independent Examiner



Registered Office



Charity Number

SC053304

WEST LOTHIAN FOOD NETWORK (SCIO)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their annual report for year ended 31st March 2025.

The financial statements comply with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting & 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) (effective 1 January 2019).

Purpose and Objectives

The organisation's purposes are (a) the prevention or relief of poverty (b) the advancement of education (c) the advancement of health and (d) the relief of those in need by reason of age, ill health, financial hardship or any other reason.

Results for the Year

The results for the year are detailed on the Statement of Financial Activities.

Reserves Policy

The trustees wish to maintain general funds at a level to provide sufficient funds to meet the rates liability and to continue to make charitable expenditure amounting to at least the current level. The committee believe the current level of reserves to be sufficient for this purpose.

Risk Management

The committee is assessing the major risks to which the charity is exposed, in particular those relating to its operations and finances, in order to put systems in place to mitigate exposure to the major risks.

Plans for the Future

The charity plans continuing the activities in the forthcoming year subject to satisfactory funding arrangements.

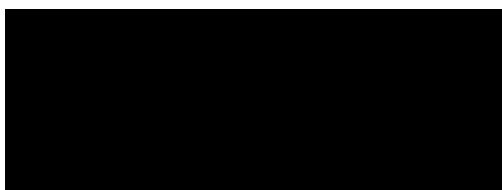
Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Additionally, members are invited to meet with the directors and are given the previous year's minutes of meetings, Memorandum and Articles of Association, latest financial statements, major reports and also the booklet 'Guidance for Charity Trustees' produced by OSCR. The booklet fully outlines the duties and responsibilities of Charity Trustees in Scotland.

When needs dictate the Board will also have a training day to discuss strategic planning and organisational developments.

TRUSTEE

DATE



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WEST LOTHIAN FOOD NETWORK (SCIO)
FOR THE YEAR** ENDED 31ST MARCH 2025**

I report on the financial statements of the above charity for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet and related notes.

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's 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 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 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.

Date

WEST LoTHIAN FOOD NETWORK (SCIO)STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

		<u>2025</u>		<u>2025</u>		<u>2025</u>
	Note	Unrest	£	Rest	£	Total
Incoming Resources;						
Incoming Resources from generated funds;						
Grants & Donations	2	210,000				210,000
Total Incoming Resources	2	210,000				210,000
Resources Expended;						
Cost of Charitable Activities						
Charitable Projects	3	197,052				197,052
Governance Costs	4	900				900
		197,952				197,952
Net Movement in Funds	5	12,048				12,048
Reserves Brought Forward	5					
Reserves Carried Forward	5	12,048				12,048

Movements in funds are shown in the notes to these financial statements.

None of the charity's activities were acquired or discontinued during the financial year.

There were no recognised gains or losses other than the surplus for the year.

WEST LOTHIAN FOOD NETWORK (SCIO)

BALANCE SHEET AS AT 31ST MARCH 2025

	Note	<u>2025</u>	
		£	£
<u>CURRENT ASSETS</u>			
Sundry Debtors		12,948	
			12,948
<u>CREDITORS: Amounts falling due within 12 months</u>			
Accrued Charges		(900)	
<u>NET CURRENT ASSETS</u>		12,048	
<u>NET ASSETS</u>		£ 12,048	
<u>REPRESENTED BY:</u>			
<u>FUNDS:</u>			
Unrestricted Funds	5	12,048	
Restricted Funds	5		
<u>TOTAL FUNDS</u>	5	£ 12,048	

The financial statements were approved by the Board of Trustees on and were signed on its behalf.

Trustee



Approved

....19.November 2.025 *

WEST LOTHIAN FOOD NETWORK (SCIO)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows;

Basis of Accounting

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) (Charities SORP FRS 102) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

West Lothian Food Network meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are recognised at historical cost.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities where the charity is entitled to the income and that the amounts can be quantified with reasonable accuracy.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes vat as the charity is not vat registered therefore the expenditure is reported on a vat inclusive basis.

General Fund

The general fund represents income received and expenditure incurred in respect of the day to day running of the charity.

Going Concern

These financial statements have been prepared on the going concern basis which assumes the charity will continue its operations. The Trustees believe this will be the case.

Taxation

As a charity, West Lothian Food Network is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

WEST LOTHIAN FOOD NETWORK (SCIO)
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31ST MARCH 2025

2 Incoming Resources

Grants & Donations	Unres'd	Restricted	Total
Transfer from West Lothian Food Network	50,000		50,000
West Lothian Council	160,000		160,000
	<hr/>	<hr/>	<hr/>
	210,000		210,000
	<hr/>	<hr/>	<hr/>

3 Cost of Charitable Activities

	Unres'd	Restricted	Total
	£	£	£
Charitable Donations			
Loganlea Miners	16,700		16,700
Kitchen at West Calder	12,315		12,315
West Lothian Womans Aid	3,400		3,400
Playworks	7,200		7,200
The Vennie	22,600		22,600
SBFVG	14,000		14,000
FJSS	16,700		16,700
Community Action Blackburn	9,200		9,200
The Larder	34,400		34,400
Whitburn CDT	7,800		7,800
West Lothian YAP	14,900		14,900
Kidzeco	12,800		12,800
Bridge Community Project	3,650		3,650
WLAWN	2,600		2,600
Polbeth Community Hub	5,400		5,400
Broxburn United	800		800
Fauldhouse & Breich Valley	2,000		2,000
Armadale & Blackridge CFB	1,500		1,500
	<hr/>	<hr/>	<hr/>
	187,965		187,965
Training Grant Expenses	9,087		9,087
	<hr/>	<hr/>	<hr/>
	197,052		197,052

4 Governance Costs

	Unres'd	Restricted	Total
	£	£	£
Independent Examiners fee	900		900
	<hr/>	<hr/>	<hr/>
	900		900
	<hr/>	<hr/>	<hr/>

WEST LOTHIAN FOOD NETWORK (SCIO)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

5 Movement in Funds

	2025 Restricted £	2025 Unrestricted £	2025 Total £
Opening Funds			
Incoming Resources		210,000	210,000
Outgoing Resources		(197,952)	(197,952)
Closing Funds		12,048	12,048

6 Trustee Remuneration and Related Party Transactions

During the year ended 31st March 2025 no trustee or any other person related to the charity received any remuneration.

No trustee or other person related to the charity had any personal interest in any contract or transaction.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF WEST LOTHIAN FOOD NETWORK (SCIO)
FOR THE YEAR ENDED 31ST MARCH 2025**

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Respective responsibilities of Trustees and Examiner

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Basis of Independent Examiner's statement

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

Date

10/12/2025



West Lothian Food Network Trustee Report – 01 April 2024 – 31 Mar 2025

Board of Trustees –

Co-ordinator

Sector Support

The West Lothian Food Network is a registered charity in Scotland NO. SC053304

1. Administration

This report provides an overview of Food Network activity from 01 Apr 2024 to 31 Mar 2025. The report details the key activities and the learnings and the challenges that arose during the year.

For information, Q2 data collection was conducted by two processes: Manual collection and the FORT CRM system. This was because there was a transition from one reporting process to another.

All administration has been carried out with the support of VSGWL staff.

2. Structure, Governance and Management

The Governance, Management and Structure of the West Lothian Food Network has been overseen by the Trustees named above.

3. Objectives and Activities

Food is an essential element in the sustainability and quality of life. It has an impact on everyone physically, mentally, emotionally, socially, and financially. West Lothian Food Network believes everyone has the right to access fresh, nutritious and affordable food of their choice.

We are committed to achieving the following goals:

- Ensuring that no-one in West Lothian Goes Hungry.
- Promoting food with dignity.
- Signposting.
- Providing choice
- Promoting healthy and balanced eating.



- Providing clear and consistent
- Building community food knowledge, skills, and resources.
- Collaborative working
- Protect the sustainability and environmental impact of our food systems.

4. Achievements and Performance

An appeal was made for financial support, and West Lothian Council granted the Network with a further £100,000 to help towards sustainability. The grant was highly appreciated by the West Lothian Food Network, it's members, and the beneficiaries.

- The West Lothian Food Network was granted the legal SCIO Status following the required submission process set out by OSCR, including the constitution.
- Board of Trustees formed.
- Number of meals provided 2024 – 2025 = 74,903
- All required data categories collected.
- Change of data process managed and recorded.
- Collaborative working
- All meetings managed, minutes taken and shared, actions completed, reports compiled and shared appropriately.
- Expression of Interest and funding managed and distributed.
- Funding Applications submitted
- Social Media posts and Continuous promotion of The West Lothian Food Network managed.
- Public speaking and promotional events
- Appeals completed and further support granted from West Lothian Council and the Anti-Poverty Team
- Continuous improvement sessions

5. Future Plans

The future of the West Lothian Food Network will continue to:

- Work with The Scottish Government
- Work with Public Health Scotland



- Collaborative working with West Lothian Council
- Work With West Lothian Anti-Poverty Team
- Work With Jamie Olivers Ministry of Food
- Train the Trainer Programme
- Aggressively look and apply for Funding
- Look at sustainability

6. Financial Report

The funds for The West Lothian Food Network were channelled through the VSGWL bank account. A panel was in place for the funding applications received for each quarter. The funds were distributed to each member organisation by the VSGWL Finance Manager via the VSGWL bank account. The allocation of funds to member organisations for each quarter is shown in the table below:

Detailed Fund Allocation to Member Organisations 2024/25					
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Full Year
Organisation	Amount £	Amount £	Amount £	Amount £	Total £
Loganlea Miners	£4,800.00	£4,700.00	£3,700.00	£3,500.00	£16,700.00
Kitchen at West Calder	£3,115.00	£3,200.00	£3,000.00	£3,000.00	£12,315.00
West Lothian Women's Aid	£1,000.00	£900.00	£750.00	£750.00	£3,400.00
Playworks	£2,500.00	£2,200.00	£2,500.00	-	£7,200.00
The Vennie	£6,500.00	£6,100.00	£5,000.00	£5,000.00	£22,600.00
SBFVG	£4,000.00	£3,800.00	£3,200.00	£3,000.00	£14,000.00
FJSS	£5,000.00	£4,200.00	£3,750.00	£3,750.00	£16,700.00
Community Action Blackburn	£2,500.00	£2,700.00	£2,500.00	£1,500.00	£9,200.00
The Larder	£9,500.00	£9,400.00	£7,750.00	£7,750.00	£34,400.00
Whitburn CDT	£2,800.00	-	£2,400	£2,600	£7,800.00
WLYAP	£4,000.00	£3,900.00	£3,500.00	£3,500.00	£14,900.00
Kidzeco	£3,000.00	£3,800.00	£3,000.00	£3,000.00	£12,800.00
Bridge Community Project	£1,250.00	£900.00	£750.00	£750.00	£3,650.00
WLAWN	£1,000.00	£600.00	£500.00	£500.00	£2,600.00
Polbeth Community Hub	-	£1,800.00	£1,800.00	£1,800.00	£5,400.00
Broxburn United	-	£800.00	-	-	£800.00
Fauldhouse and Breich Valley	-	£900.00	£400.00	£700.00	£2,000.00
Armadaile and Blackridge CFB	-	-	£500.00	£1,000	£1,500.00
Total	£50,965.00	£49,900.00	£45,000.00	£42,100.00	£187,965.00



**WEST LOTHIAN
FOOD NETWORK**

West Lothian Food Network

20-22 King Street,
Bathgate,
EH48 1AX.

Tel: 01506 650 111

Email: info@westlothianfoodnetwork.org

The West Lothian Food Network applied to the Bank of Scotland to have its own independent bank account. The process from applying to completion was around six months. Various bank errors in their process are the reasons for the delays. The West Lothian Food Network did receive three different compensation amounts. Some issues are still ongoing with PIN access. This has proven to be very challenging.

The accounts for 01 Apr 2024 – 31 Mar 2025 have been submitted for a full audit to:

Brian Maloney & Co
Certified Accountants
Brian Maloney F.C.C.A
15A West End
West Calder
EH55 8EH

A copy of the audited accounts is with this report for your perusal.

7. Final Approval

The Chair, [REDACTED] has signed the final approval of this Trustee Statement, with the approval of all trustees of The West Lothian Food Network.

Print Name

Signature –

Date - 24.11.25