

**Machar's Churches Basics Food Bank SCIO**

**Trustees' Report and Accounts  
for the Year 25th June 2024 to 31st March 2025**

**Charity No: SC053465**

**Merged with**

**Machar's Churches Basics Food Bank**

**Trustees' Report and Accounts  
for the Year to 31st March 2025**

**Charity No: SC049351**

**Trustees' Report**

**25th June 2024 to 31 March 2025**

The trustees present their annual report and financial statements for the Machars Churches Basics Food Bank SCIO from its inception of the charity on 25th June 2024 to 31 March 2025 merged with the accounts of the Machars Churches Basics Food Bank for the year to 31 March 2025. Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the legislation applicable in the UK and Republic of Ireland published on 16 July 2016.

**Objectives and Activities**

The charity has been set up to provide relief to those in need by reason of age, ill health, disability, financial hardship or other disadvantage by providing practical help in the form of emergency food supplies and other essentials.

To achieve this a shop in Newton Stewart has been rented that is open three mornings a week where anybody can come in, enjoy some company, collect fresh food donated by local supermarkets and be given information about contacting other local support organisations. Food parcels are also distributed to those in need in the Machars area.

**Achievements and Performance**

This new charity, with SCIO status, was developed over the three months following the retirement of the previous coordinator. We received formal approval from OSCR on 25th June 2025.

For a short period, the new charity was run in parallel with the existing one - Machars Churches Basics Food Bank (SC049351) - until it was fully wound up in February 2025. This annual report covers the full year from 1st April 2024, combining the activities and the accounts for the two charities.

During the year the number of people helped has been broadly the same as in 2023-24 with 3,102 adults and children helped, an average of sixty per week. Our two main activities are the delivery of food bags to those in need and the provision of a welcome in the shop premises where anyone can call in on us for refreshments and/or to collect fresh food, donated by two local supermarkets.

The temporary volunteer coordinator appointed in March 2024 conducted a comprehensive review of the processes and procedures of our operations and her recommendations were accepted by the trustees. One of the benefits has been a more efficient use of our funds: while the numbers helped have remained broadly the same the cost of food purchases has been substantially reduced.

During the year the trustees successfully applied for grant funding to cover various of our activities; we also received donations in various forms from many individuals. The trustees are very grateful to all those who have assisted us. Successful applications to the Awards for All National Lottery Fund and the Kilgallioch Community Fund plus private donations have provided the funding to cover the cost of a part-time coordinator for three years. A paid coordinator was recruited and started work at the beginning of 2025. She has continued the review of our processes and procedures and is looking to both expand the outreach of the Food Bank and ensure its efficient operation.

The Food Bank works closely with other statutory and voluntary organisations, actively seeking to provide our clients with the information they require to access further services as needed.

**Financial Review**

The principal source of unrestricted income is from regular giving although the charity also received a significant grant funding, including a grant from of £7,500 Dumfries and Galloway Council. In addition the charity received £28,221 in restricted grants, mainly to cover the costs of employing a coordinator. There was an increase of 4.5% in the level of unrestricted donations however, unrestricted grant income reduced by 55% compared to 2023-24. Expenditure has decreased, especially on food purchases and utility costs, due to active management of costs. The combined effect of these reductions in income and expenditure resulted in an unrestricted surplus of £6,192 in 2024-25 compared with a deficit of £17,418 in 2023-24. This is in line with the plans put in place at the end of 2023-24.

**Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure. The charity had unrestricted reserves of £24,533 at the end of the financial year 2024-25, which is equivalent to nine and a half months total expenditure. While this is higher than the policy it is anticipated that the grant income from Dumfries and Galloway Council will decrease in 2025-26.

**Structure, Governance and Management**

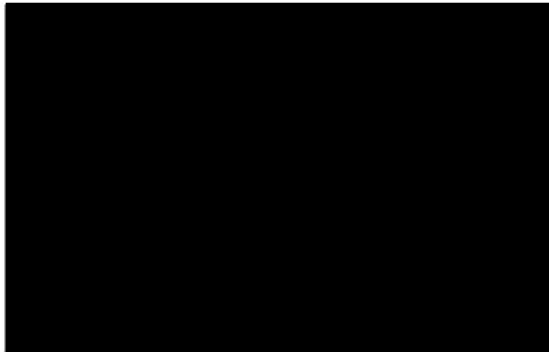
The Machars Churches Basics Food Bank is a registered charity, number SC049351 and is administered in accordance with the terms of its constitution. The charity has members who can attend the annual general meeting and any special general meetings and a management committee (the Trustees) who hold regular meetings and are responsible for supervising the activities of the organisation. The charity holds committee meetings at least twice a year and holds an annual general meeting open to all members.

**Trustees' Report (cont.)**

**25th June 2024 to 31 March 2025**

**Reference and Administrative Information**

**Trustees**



Principal Office:

Charity Registration Number:

SC053465

**Independent Examiner**



**Bankers**

Bank of Scotland, 83 Victoria St, Newton Stewart, Wigtownshire, DG8 6NL

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that . In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- 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 (as amended). 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 and signed on their behalf,



Chairperson

Date 1st may 2025

**Independent Examiner's Report to the Trustees of Machars Churches Basics Food Bank SCIO**  
**Year ended 31 March 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 6.

**Respective responsibilities of trustees and examiner**

The charity 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) (a) to (c) 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.

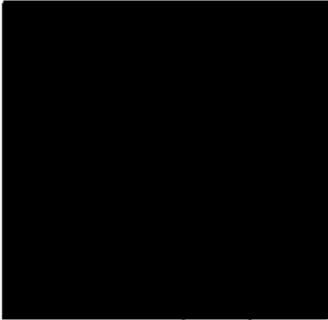
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from the trustees concerning 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 of the statement of accounts for the year ended 31 March 2025, 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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 08/06/2025

**Receipts and Payments Account**

**Year to 31 March 2025**

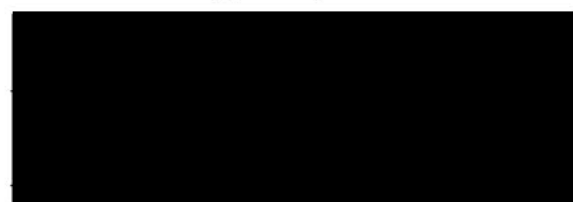
		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	3	28,940	5,000	33,940	27,694
Grants	4	8,000	23,221	31,221	17,925
Other Income		0		0	1,117
<b><u>Total Receipts</u></b>		<b><u>36,940</u></b>	<b><u>28,221</u></b>	<b><u>65,161</u></b>	<b><u>46,736</u></b>
<b><u>Payments</u></b>	<b>5</b>				
Costs of generating funds		90	0	90	223
Charitable activities		30,608	3,768	34,375	63,787
Governance costs		50	0	50	144
<b><u>Total Payments</u></b>		<b><u>30,748</u></b>	<b><u>3,768</u></b>	<b><u>34,515</u></b>	<b><u>64,154</u></b>
<b>Excess of Receipts before transfers</b>		<b>6,192</b>	<b>24,453</b>	<b>30,646</b>	<b>-17,418</b>
Transfers				0	0
<b>Excess of Receipts over Payments for the year</b>		<b><u>6,192</u></b>	<b><u>24,453</u></b>	<b><u>30,646</u></b>	<b><u>-17,418</u></b>

**Statement of Balances**

**At 31 March 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward		18,340		18,340	35,758
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year		6,192	24,453	30,646	-17,418
Transfers		0	0	0	0
carried forward		<b><u>24,533</u></b>	<b><u>24,453</u></b>	<b><u>48,986</u></b>	<b><u>18,340</u></b>

The accounts were approved by the Trustees on



Chairperson

Treasurer

**Statement of Balances**

**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

One trustee, received reimbursement for expenses paid on behalf of the Food Bank. No other trustee received any monies.

**2. Movements in Funds**

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>					
General Fund	18,340	36,940	30,748		24,533
	18,340	36,940	30,748	0	24,533
<b>Restricted funds</b>					
Coordinator Costs	0	22,259	3,768		18,491
Airfryer Project	0	5,962	0		5,962
	0	28,221	3,768	0	24,453
<b>Total funds</b>	18,340	65,161	34,515	0	48,986

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>3. Analysis of Donations</b>				
Gift Aid Donations	7,517	5,000	12,517	7,884
Non-Gift Aid Donations	17,506		17,506	17,450
Tax Recovered on Gift Aid Donations	3,917		3,917	2,360
	28,940	5,000	33,940	27,694
<b>4. Analysis of Grants</b>				
Newton Stewart Initiative	500		500	500
D&G Council - Area Committee	7,500		7,500	10,000
National Lottery - Awards for All		11,423	11,423	
Scottish Children's Lottery			0	3,625
Wigtown Community Shop			0	2,000
TSD&G - Airfryer project		5,962	5,962	
Foundation Scotland		5,836	5,836	
Other Small Grants			0	1,800
	8,000	23,221	31,221	17,925
<b>5. Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Just Giving Subscription/Floats	90		90	223
	90	0	90	223
<b>Charitable activities</b>				
Direct Support				
Food purchases	19,961		19,961	45,159
Non-food purchases	150		150	569
Client Utilities	0		0	6,592
Administration Costs				
Coordinator Costs		3,768	3,768	0
Premise Costs	8,987		8,987	10,253
Miscellaneous	1,511	0	1,511	1,214
	30,608	3,768	34,375	63,787
<b>Governance costs</b>				
Independent examiner's fees	50		50	144
<b>Total payments</b>	30,748	3,768	34,515	64,154