

Company number  
SC158165

Charity number  
SC024843

**The Food Train Limited**  
(a charitable company limited by guarantee)

Report and Financial Statements

31 March 2021



**The Food Train Limited**  
**Report and accounts**  
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## **The Food Train Limited Company Information**

### **Registered company number**

SC158165

### **Scottish charity number**

SC024843

### **Directors**

S M Hasan  
D K McKerrow  
A C Wood  
S T Connaughton  
P Jackson  
D Brady  
K Burns  
H Blackwell  
L Wolffe  
M Gaurino

### **Secretary and Chief Executive**

Michelle Carruthers

### **Accountants**

Lowland Accountancy Ltd  
107 Irish Street  
Dumfries  
DG1 2NP

### **Auditors**

Carson & Trotter  
Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

### **Bankers**

Bank of Scotland  
91 High Street  
Dumfries  
DG1 2BN

### **Solicitors**

Gillespie Gifford and Brown LLP  
126 Irish Street  
Dumfries  
DG1 2NT

### **Registered office**

Hestan Southwest  
Bankend Road  
Dumfries  
DG1 4TA

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

The directors have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's Memorandum and Articles of Association, applicable law and the requirements of 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) issued in October 2019.

#### **Charitable Objectives and activity**

The objective and principal activity of the Charitable Company is the provision of practical and social services to older people. The aim of the charity is to support older people to eat well, live well and age well, and seeks to help them live in their own homes for as long as they wish and are able. In providing day to day practical help, the charity can achieve its long-term mission of improving the wellbeing of older people in Scotland. The charity seeks to support any older person needing assistance at their own particular time and point of need, without means or health testing. Over the last year, every older person who approached the charity for help was offered support via one of the services listed below..

Directors set out the strategies, short /medium /long term actions and growth plans in a business plan [https://www.thefoodtrain.co.uk/images/documents/Business\\_Plan\\_2019\\_-2022.pdf](https://www.thefoodtrain.co.uk/images/documents/Business_Plan_2019_-2022.pdf) which provides the route map for the charity to meet its aims and objectives via the services to members (listed below):

#### **Shopping Delivery Service- Food Train (all branches)**

Teams of local volunteers from each branch call collect a completed shopping list from the customer (by phone, email, in-person) which is then taken to our partner shops. Teams of volunteer shoppers make up the order and delivery volunteer teams then collect the order and transport to the member's home on a nominated day, unpacking and putting away as required.

#### **Home Support service- Food Train 'At Home' (some branches)**

Teams of local volunteers based in the branches visit members using this service every 2-4 weeks for up to 1-2 hours and undertake a large variety of household tasks that have become difficult e.g. inside window cleaning, defrosting fridge/freezer, changing bedding, renewing light bulbs, light domestic tasks.

#### **Befriending Service - Food Train Friends (some branches)**

This service offers a combination of regular phone calls, home visits, clubs, events and trips out with matched befrienders. Members help create a regular calendar of events and trips to suit their diverse range of tastes.

#### **Library Service - Food Train Library (West Lothian only)**

This service offers a combination of routine deliveries of library books by volunteers, selected based on the members known likes and preferences, and 1-1 visit to collect, delivery and read with members less able or unable to read themselves.

#### **Eat Well Buddy (West Lothian only)**

This service provides a volunteer for intensive support to help members who need to improve their nutrition and hydration intake. Help is provided to compile a shopping list and meal plan including snacks and drinks as guided by advice from our registered dietician.

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

#### **Food Train Connects - Shopping Friends, Phone Friends and Meal Makers**

Food Train Connects is our new way of reaching older people where we do not have a branch of Food Train. Volunteers support an older person in their local area on a 1-1 matched basis. We currently have three services under the Connects umbrella [www.foodtrainconnects.org.uk](http://www.foodtrainconnects.org.uk)

- Shopping Friends - a local matched volunteer collects a shopping list, shops and delivers to the older member on a weekly basis
- Phone Friends - a matched volunteer calls the older member every week for around 20-30 minutes for a blether
- Meal Makers - a matched volunteer (cook) makes and shares a portion of their home cooked food with an older person (diner) in their local area [www.mealmakers.org.uk](http://www.mealmakers.org.uk)

#### **Achievements and performance**

Our achievements for the year included:

- Across Food Train approximately 196,000 hours' time as shoppers, drivers, delivery helpers, befrienders, office helpers and cooks was provided on a voluntary basis. It is estimated that the cost of voluntary time would have been in the region of £2,156,000 had it not been provided by volunteers (2020: 140,000 hours)
- 69,670 deliveries of fresh food and groceries to members (2020: 44,800 deliveries)
- £2,611,213 spend on fresh food and groceries 2020: £1,585,046;
- 13,075 cooked meals were provided to members (2020: 8,500 meals)
- 12,000 check-in / befriending telephone calls were made to members
- 19,000 hours of social / befriending support to members
- 298 library deliveries made to members in West Lothian, service was restricted due to library availability related to Covid19 (2020: 597)
- Eat Well Age Well provided 10 emergency Covid19 grants, moved all training and networking on-line and maintained a program of screening and supporting partners across Scotland helping reduce malnutrition among older people
- Food Train (via the national team) contributed to many groups, research papers and Government consultations in relation to food security, ageing, health and social care.
- Implementation of a new accredited and regulated system for online management of short-term cash deposits

The arrival of the Covid19 pandemic had a profound impact on the Charity and its services:

- Scaled back non-food based services to enable food services to be scaled up
- Identified as a key strategic partner of the Scottish Government and received £450,108 emergency funding
- Implemented a range of safety measures, including PPE, to support safer working for staff and volunteers
- Created 22 new temporary Support Worker jobs
- 80% increase in the shopping delivery service supporting 1,000 new older members between April and September 2020
- Implemented contactless payment methods (card payments, virtual customer accounts and Direct Debit)
- Delivered 10,000 Covid19 check-in phone calls to members between April and September 2020
- Launched Food Train Connects, a new service matching volunteers with older people to help with grocery shopping and social contact, covering areas of Scotland not served by a Food Train branch

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

- Initial loss of 30% of volunteers in the shopping service, mitigated by 50% increase in new volunteers (many on furlough). Volunteer levels are now more stable and 5.2 FTE Support Worker roles are being maintained during 2021 to assist the continued high levels of the shopping delivery service
- Coordinated priority vaccination of all staff and volunteers
- Secured pro-bono marketing support to keep the Charity in the public and media spotlight which has helped us support more older people and recruit enough volunteers to deliver the pandemic related increases

The Charity benefitted from higher than usual levels of public and corporate donations during the first 6 months of the pandemic and are using those funds to maintain the services delivered to its older members who remain most at risk from the effects of the virus. Trustees are confident the Charity can sustain the higher levels of activity as a platform in anticipation of interest and demand across Scotland.

The Charity reports with great sorrow, the death of one employee, Mr Sean Hearn, from Covid19 and pays tribute to the staff and volunteers for their resilience in the face of tragic loss. Mr Hearn had been with Food Train for 7 years and played a vital role in our Dundee branch operations. Mr Hearn's widow was supported by Food Train national staff to secure the Covid19 Death-In-Service Benefit from Scottish Government.

#### **Financial Review**

The organisation's net Surplus for the year was £686,469 after spending £2,394,325 (prior year: £2,070,310) on charitable activity and fund raising.

#### **Principal funding sources**

The Charity's main source of funding during 2020-21 for Shopping (and At Home and Library Services) derives from contracts with Health & Social Care Partnerships involving Councils and Health Boards in Dumfries & Galloway, West Lothian, Stirling, Dundee, Glasgow, Renfrewshire and Scottish Borders.

Scottish Government provided emergency Covid19 funding.

Scottish Government provide funding in support of *Meal Makers*.

Scottish Government and Rothesay Life Foundation provide funding for Food Train Connects.

Food Train Friends in Dumfries & Galloway is supported by National Lottery Community Fund and NHS, in Dundee by Rank Foundation and in Glasgow by Glasgow City Council.

Funding received from the Players of the Postcode Lottery, Tudor Trust and Esmee Fairbairn provided national development support during the year.

Local grants helped support activities across the branches such as upgrading vans, renewing shopping boxes and new volunteer uniforms.

The National Lottery Community Fund UK provided funding in October 2017 of £1.2 million for a 3.5-year period. This funding has created a project called Eat Well Age Well [www.eatwellagewell.org.uk](http://www.eatwellagewell.org.uk) which is helping the Charity work with partners across Scotland to plan, test, deliver and research new ways of working to help reduce the risk and prevalence of malnutrition among older people living at home.

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

Scottish Government funding via Community Jobs Scotland funded various work experience placements during the year.

The Charity generated a significant proportion of its own income through service charges.

Many local groups, retailers, businesses and individuals very generously donated money, time and sponsorship throughout the year. This vital element of income enhances the work of Food Train in local communities. Without this tremendous level of financial support Food Train would not exist and our thanks go to all our funders, donors and supporters.

Food Train Board of Directors would particularly like to express its gratitude to our staff for their dedication and hard work, and to our wonderful army of volunteers across Scotland for their commitment and generous gift of their time throughout the year.

#### **Reserves policy**

The general fund represents the unrestricted funds arising from past operating results. The Board has established a policy whereby the unrestricted funds not invested in tangible fixed assets or earmarked for purchase of new vehicles should be equal to three months of the resources expended. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At 31 March 2021 our unrestricted funds were over this level due to additional funding which will be used in the coming years so that the level of reserves will revert to the target level.

The Reserves carried forward at the end of the financial year totalled £1,523,363 of which £937,231 is in the General Reserve and the remainder is in Restricted or Designated Funds.

#### **Investment policy**

The Board has established a policy of depositing surplus cash into Short Term Deposits to contribute to the unrestricted funds available to the organisation in support of activities for the members.

#### **Plans for future periods**

The Charity plans to continue supporting as many older people as possible from existing locations in Scotland and offer additional services where funded, relevant and sustainable.

Befriending and household support is gradually being reintroduced over Summer and Autumn 2021 as Covid19 restriction ease. On the back of changes made in relation to Covid19, further digital transformation work is planned for the coming year. A period of service delivery consolidation is required post-pandemic to give time to recover and regroup.

National staff will continue to ensure growth and development remains financially sustainable by exploring all opportunities for development investment and funding. In keeping with Food Train's established ethos of growth based on the needs of older people, we will continue to encourage feedback from our members and use their views to continue to shape the Charity around their needs.

The Charity has set aside £50,000 for the purchase of a building during the next financial year. The building will provide suitable office accommodation for head office staff, communal social space for older people to use and act as a community hub for activities related to older people, furthering the charitable aims and objectives.

## **The Food Train Limited Trustee's Annual Report (incorporating the Directors' Report)**

### **Structure, Governance and Management**

#### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 23rd May, 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

#### **Directors**

The following persons served as Directors during the year:

S M Hasan	
D K McKerrow	
A C Wood	
S T Connaughton	
L S Pluss	(retired 25 June 2021)
P Jackson	
D Brady	
K Burns	
H Blackwell	
L Wolffe	(appointed 6 October 2020)
M Gaurino	(appointed 9 March 2021)

#### **Appointment of directors**

The Directors of the Company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Board of Directors. There are eleven Board positions. One third of the Directors who have been longest in office since last appointed or reappointed shall retire from office each year and are eligible for re-election.

#### **Director induction and training**

The Directors keep the necessary skill requirements of Board Members under review.

- ensure that the company complies with its founding Articles, charity law and other relevant legislation
- contribute actively to the board's role in giving clear strategic advice to the company, setting overall policy, defining goals, setting targets and evaluating performance
- ensure the company's financial stability
- appoint the Chief Executive and monitor their performance

Induction of new Directors is facilitated primarily by the Chief Executive over a 4-6 month period and includes:

- A welcome pack with relevant reading materials
- Paired up with an existing trustee for peer support
- Participating in service delivery (where practical)
- Induction meeting with the the Chief Executive

Directors keep the necessary skill requirements of Board Members under review using an annual skills review matrix. Directors have an agreed Code of Conduct they all sign up to.

Throughout the year Directors attend ad-hoc training events relevant to areas of compliance and topics which further the aims of the charity.

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

#### **Organisation**

The Board meets 6 times during the year and a Chief Executive is in place to plan, coordinate and oversee the day to day operations of the company. At Board meetings the board examines and agrees the broad strategy and areas of activity for the company, reviews risk and mitigating actions and examines the financial affairs of the company.

During the year 2020-21, all Board meetings were held virtually to ensure compliance with Covid19 restrictions. Food Train's senior staff team met monthly during the first lockdown, reporting to the Board via email following those meetings.

#### **Risk management**

A review of the major risks to which the charity is exposed has been conducted with the assistance of external experts and a risk policy with live risk register was developed. Systems and procedures have been established as appropriate to mitigate the risks faced by the charity. The live risk register and associated systems and procedures are reviewed sequentially at every board meeting to meet the needs of the charity.

The Directors have noted the main strategic risks to the Company as:

- maintaining compliance with changing regulations and legislation
- ensuring the company's people have adequate structure, clarity, skills, expertise and vision to successfully forward plan and steer the Company for the benefit of its members
- ensuring that the Company does not have prolonged difficulty in delivering, or fails to deliver, its Charitable aims and objectives for members

#### **Salary setting**

The charity has a Pay Policy and uses the services of Croner Reward to provide salary benchmarking report every 5 years. This report includes benchmarking information for other employee benefits.

#### **Partnership working**

The charity works with a wide range of groups and individuals across the public, private and voluntary sector, to maximise awareness raising and build broad reach for referrals of older people in need to its services.

## **The Food Train Limited**

### **Trustee's Annual Report (incorporating the Directors' Report)**

#### **Statement of Directors' Responsibilities**

The directors of The Food Train Ltd are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102 and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (2019)(FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Trustees' Annual Report and Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The directors 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 accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. The directors 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. The trustees are responsible for the maintenance of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

#### **Small company provisions**

The report of the directors has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 8 October 2021 and signed by its order.

Michelle Carruthers  
Secretary

**The Food Train Limited**  
**Independent auditors' report**  
**to the Trustees and members of The Food Train Limited**

**Opinion**

We have audited the financial statements of the Food Train Limited (the charitable company) for the year ended 31st March 2021 .

These comprise The Statement of Financial Activities (incorporating Income and Expenditure Account), The Statement of Financial Position, The Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**The Food Train Limited**  
**Independent auditors' report**  
**to the Trustees and members of The Food Train Limited**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the trustees' report and financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**The Food Train Limited**  
**Independent auditors' report**  
**to the Trustees and members of The Food Train Limited**

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Roderick Williamson, BA CA  
(Senior Statutory Auditor)  
for and on behalf of  
Carson & Trotter  
Chartered Accountants and Statutory Auditors

123 Irish Street  
Dumfries  
DG1 2PE

**The Food Train Limited**  
**Statement of financial activities**  
**(including income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	2020 £
<b>Income from:</b>					
Donations and legacies	2	434,424	-	434,424	105,204
Charitable activities	3	1,965,950	642,178	2,608,128	2,126,074
Other trading activities	4	37,956	-	37,956	60,916
Investments	5	286	-	286	3,462
<b>Total income</b>		<u>2,438,616</u>	<u>642,178</u>	<u>3,080,794</u>	<u>2,295,656</u>
<b>Expenditure on:</b>					
Raising funds	6	(1,266)	-	(1,266)	(12,739)
Charitable activities	7	(1,733,072)	(659,987)	(2,393,059)	(2,057,571)
<b>Total expenditure</b>		<u>(1,734,338)</u>	<u>(659,987)</u>	<u>(2,394,325)</u>	<u>(2,070,310)</u>
<b>Net income/(expenditure) for the year</b>	9	<b>704,278</b>	<b>(17,809)</b>	<b>686,469</b>	<b>225,346</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>437,420</u>	<u>399,474</u>	<u>836,894</u>	<u>611,548</u>
<b>Total funds carried forward</b>		<u>£1,141,698</u>	<u>£381,665</u>	<u>£1,523,363</u>	<u>£836,894</u>

The Statement of Financial Activities includes all gains and losses in the year

All of the above amounts relate to continuing activities

The prior year Statement of Financial Activities is provided in note 20

The notes on pages 15 to 28 form part of these financial statements

**The Food Train Limited**  
Company number SC158165

**Statement of Financial Position**  
**as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	456,673	459,487
<b>Current assets</b>			
Debtors	12	40,931	21,000
Cash at bank and in hand	13	1,429,955	786,584
		<u>1,470,886</u>	<u>807,584</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>(404,196)</u>	<u>(430,177)</u>
<b>Net current assets</b>		1,066,690	377,407
<b>Total assets less total liabilities</b>		<u>£1,523,363</u>	<u>£836,894</u>
<b>The funds of the charity</b>			
Restricted income funds	16	381,665	399,474
Unrestricted income funds	17	1,141,698	437,420
<b>Total charity funds</b>		<u>£1,523,363</u>	<u>£836,894</u>

The financial statements have been prepared in accordance with the special provisions for small companies under section 415A of the Companies Act 2006.

Pauline Jackson  
Director  
Approved by the board on 8 October 2021

The notes on pages 15 to 28 form part of these financial statements

**The Food Train Limited**  
**Statement of Cash Flows**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Operating activities</b>		
Net Income for the financial year	686,469	225,346
Adjustments for:		
Loss on sale of fixed assets	1,975	11,902
Depreciation	152,227	153,172
Increase in debtors	(19,931)	(15,820)
(Decrease)/increase in creditors	(25,981)	70,201
	<u>794,759</u>	<u>444,801</u>
Cash generated by operating activities	<u>794,759</u>	<u>444,801</u>
<b>Investing activities</b>		
Payments to acquire tangible fixed assets	(162,792)	(455,995)
Proceeds from sale of tangible fixed assets	11,404	12,045
	<u>(151,388)</u>	<u>(443,950)</u>
Cash used in investing activities	<u>(151,388)</u>	<u>(443,950)</u>
<b>Net cash generated</b>		
Cash generated by operating activities	794,759	444,801
Cash used in investing activities	(151,388)	(443,950)
Net cash generated	<u>643,371</u>	<u>851</u>
Cash and cash equivalents at 1 April	<u>786,584</u>	<u>785,733</u>
Cash and cash equivalents at 31 March	<u>1,429,955</u>	<u>786,584</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>1,429,955</u>	<u>786,584</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**1 Summary of significant 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 preparation***

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 United Kingdom and Republic of Ireland (FRS102) (issued in October 2019) and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company.

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to restrictions on their expenditure imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each Restricted Fund is set out in the Restricted Funds note.

The Directors are satisfied that all Funds received, other than those identified as Restricted Funds, relate directly to the core purposes of the charitable company and are not subject to restrictions beyond the general objectives of the charitable company and accordingly, they are accounted for as "Unrestricted Funds".

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

***Income recognition***

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For donations to be recognised the charity will have been notified of the amounts and settlement date, often in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Investment income is included when receivable.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

***Expenditure recognition***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of merchandise sold and associated support costs.
- Expenditure on charitable activities includes the costs of operating our delivery system and the associated support costs.
- Grants paid are payments made to third parties in the furtherance of the charitable objects of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award.
- Other expenditure represents those items not falling into any other heading.

***Support and governance costs***

Support costs are those functions that assist the work of the charitable company but do not directly represent charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the activities of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and costs relating to board meetings.

As there is only one activity of the charity all support and governance costs relate to this.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

***Income from trading activities***

Income from trading activities is measured at the fair value of the consideration received or receivable, net of discounts. Income from trading includes revenue earned from the sale of promotional merchandise and from the rendering of non-charitable services. Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Income from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

All fixed assets are recorded at cost less accumulated depreciation.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment:	25% on the reducing balance
Motor vehicles:	25% on the reducing balance
Vehicle equipment:	25% on the reducing balance

Short life assets costing less than £2,500 are fully charged as expenditure in the year of acquisition.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Operating Lease***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

***Financial instruments***

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***Pensions***

The charitable company operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

***Going concern***

At the balance sheet date, the charitable company had a strong net current asset position and the continuing support of its trustees. At the time of signing these accounts, the trustees have considered the effect of the Coronavirus on the going concern position, and consider that this does indicate that the charitable company will continue to operate for a period of at least 12 months from the date of signing these accounts due to the resources available to it and the UK Government support available during this difficult time.

<b>2 Income from donations and legacies</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	327,773	97,823
Legacies	99,978	-
Subscriptions	6,673	7,381
	<u>434,424</u>	<u>105,204</u>

In addition to the above financial contributions, approximately 196,000 hours time was donated by volunteers working as drivers, delivery helpers, home support helpers, in-store shoppers, befrienders, library book delivery, cooks and office workers. The value of this voluntary work is estimated to be around £2,156,000.

Donations have also been received in the form of support-in-kind from a number of individuals and organisations, ranging from donations of hand sanitizer, the use of vans, donations of personal protective items, graphic design support and photography.

All Income from donations and legacies in both 2021 and 2020 is unrestricted

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**3 Income from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2021 £	Total Funds 2020 £
Delivery Charges	348,359	-	348,359	224,002
<i>provided by government and other charities</i>				
Scottish Government	500,108	-	500,108	50,000
Local Authorities	807,995	-	807,995	655,172
NHS	18,673	-	18,673	61,477
National Lottery Community Fund:				
Befriending	-	68,086	68,086	75,216
Scottish Power	-	36,709	36,709	420,704
Energy Saving Trust		12,413	12,413	-
National Lottery Community Fund:				
Connects & Awards for All	-	21,029	21,029	-
National Lottery Community Fund: Eat				
Well Age Well	-	307,941	307,941	373,800
Rank Foundation	-	-	-	40,000
Players of the People's Postcode				
Lottery - Meal Maker Grant	45,500	-	45,500	-
Meal Maker - Other grants	43,815	-	43,815	5,000
Esmee Fairbairn Foundation	45,000	-	45,000	30,000
Tudor Trust	42,000	-	42,000	50,000
Rothesay Life Foundation	-	196,000	196,000	-
Players of the People's Postcode				
Lottery	45,500	-	45,500	81,826
West Lothian Development Trust	-	-	-	25,000
Other grants	69,000	-	69,000	33,877
	1,617,591	642,178	2,259,769	1,902,072
<b>Total income from charitable activities</b>	<b>1,965,950</b>	<b>642,178</b>	<b>2,608,128</b>	<b>2,126,074</b>

Grants from Local authorities include the value of office accommodation, estimated at £3,000, provided at no charge.

Of the income from charitable activities in 2020 £1,256,354 was unrestricted and £869,720 was restricted.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>4 Income from other trading activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	7,248	19,994
Licensing fees	2,500	2,500
Sponsorships and other income	28,208	38,422
	<u>37,956</u>	<u>60,916</u>

All Income from other trading activities in both 2021 and 2020 is unrestricted.

<b>5 Investment income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	<u>286</u>	<u>3,462</u>

All investment income in both 2021 and 2020 is unrestricted.

<b>6 Expenditure on raising funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost of promotional goods	33	10,829
Other costs	1,233	1,910
	<u>1,266</u>	<u>12,739</u>

All expenditure on raising funds in both 2021 and 2020 is unrestricted.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>7 Expenditure on charitable activities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Grants paid (Net of returns)	(3,958)	92,457
<i>Other direct costs</i>		
Employee costs	974,541	636,359
Motor vehicle expenses	127,665	103,407
Vehicle leasing/hire charges	6,700	2,066
Travel and subsistence	6,973	14,836
Depreciation of vans and charging equipment	152,014	152,889
Loss/(Gain) on disposal of vans	1,975	11,902
Website for EAWW & "Food Train Connects"	44,441	11,405
Research and professional fees for EAWW	-	34,044
Volunteer expenses	34,138	44,832
Other project costs	26,443	44,543
Total other direct costs	<u>1,374,890</u>	<u>1,056,283</u>
<b>Support costs</b>		
Employee costs	702,637	609,322
Training	3,921	9,281
Travel and subsistence	2,591	13,906
Establishment costs	112,525	103,337
Printing, stationery & postage	58,763	42,464
Advertising	737	5,858
Website & IT	20,085	55,388
Professional fees	4,814	779
Vehicle leasing	9,763	9,494
Equipment	35,906	12,126
Telephone	33,688	22,417
Insurance	4,187	5,080
Depreciation	213	283
Other support costs	19,937	8,350
	<u>1,009,767</u>	<u>898,085</u>
Governance costs:		
Audit fees	4,560	4,500
Accountancy fees	2,100	2,000
Management committee meeting expenses	1,020	3,213
Other legal and professional	4,680	1,033
	<u>12,360</u>	<u>10,746</u>
Total support costs	<u>1,022,127</u>	<u>908,831</u>
<b>Total expenditure on charitable activities</b>	<u>2,393,059</u>	<u>2,057,571</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**Expenditure on charitable activities (continued)**

In addition to the above financial costs approximately 196,000 hours time was donated by volunteers working as drivers, delivery helpers, home support helpers, in-store shoppers, befrienders, library book delivery, cooks and office workers. It is estimated that the cost of this voluntary time would have been around £2,156,000 had it not been provided by volunteers.

Of the total expenditure on charitable activities in 2021 £1,733,072 was unrestricted and £659,987 was restricted.

Of the total expenditure on charitable activities in 2020 £1,464,086 was unrestricted and £593,485 was restricted.

**8 Grants paid**

As part of the Eat Well Age Well project grants totalling £7,490 (2020: £92,547) were paid to 10 institutions. These grants were to test out or extend initiatives which help prevent, detect and/or treat malnutrition. The grants paid in the year ranged between £300 and £1,000. Grants amounting to £11,448 that had been awarded in the previous year were returned.

Further information about the grant scheme may be found at the Food Train's Eat Well Age Well website at [www.eatwellagewell.org.uk/smallideasbigimpact](http://www.eatwellagewell.org.uk/smallideasbigimpact).

**9 Net income/(expenditure) for the year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	152,227	153,172
Operating lease rentals - plant and machinery	16,463	11,560
Operating lease rentals - land and buildings	88,736	89,038
Auditors' remuneration for audit services	4,560	4,500
Key management personnel remuneration	<u>109,908</u>	<u>102,652</u>

**10 Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,492,366	1,112,187
Social security costs	121,928	81,371
Other pension costs	62,884	52,123
	<u>1,677,178</u>	<u>1,245,681</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	<u>1</u>	<u>1</u>

**Average number of employees during the year**

	<b>Number</b>	<b>Number</b>
Senior management team	6	5
Administration and support	63	47
	<u>69</u>	<u>52</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>11 Tangible fixed assets</b>	<b>Delivery vans At cost £</b>	<b>Equipment At cost £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2020	804,818	13,826	818,644
Additions	149,026	13,766	162,792
Disposals	(46,997)	-	(46,997)
At 31 March 2021	<u>906,847</u>	<u>27,592</u>	<u>934,439</u>
<b>Depreciation</b>			
At 1 April 2020	354,476	4,681	359,157
Charge for the year	146,498	5,729	152,227
On disposals	(33,618)	-	(33,618)
At 31 March 2021	<u>467,356</u>	<u>10,410</u>	<u>477,766</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>439,491</u>	<u>17,182</u>	<u>456,673</u>
At 31 March 2020	<u>450,342</u>	<u>9,145</u>	<u>459,487</u>

<b>12 Debtors</b>	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	24,223	17,160
Other debtors	7,587	3,840
Prepayments and accrued income	9,121	-
	<u>40,931</u>	<u>21,000</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**13 Cash held as custodian trustee on behalf of customers**

Cash at Bank and in hand includes monies that have been received from clients in respect of their shopping purchases. These funds are held in separate "shopping" bank accounts in trust for clients. The money is paid to the shop when payment is requested.

	<b>2021</b>	<b>2020</b>
	£	£
Cash held for customers	<u>225,237</u>	<u>161,081</u>

**14 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Bank overdrafts	539	-
Trade creditors	200,098	153,348
Other taxes and social security costs	42,597	30,705
Accrued holiday pay	18,224	17,700
Other creditors	36,138	36,718
Deferred income	100,000	185,266
Accruals	6,600	6,440
	<u>404,196</u>	<u>430,177</u>

**Deferred income reconciliation**

At 1 April 2020	185,266	199,461
Amount released to the Statement of Financial Activities	(185,266)	(199,461)
Amount deferred in the year	100,000	185,266
	<u>100,000</u>	<u>185,266</u>
At 31 March 2021	<u>100,000</u>	<u>185,266</u>

Deferred income represents grants that have been received in the current year specifically to be used in the following financial year.

**15 Net debt reconciliation**

	<b>B/fwd</b>	<b>Cashflows</b>	<b>C/fwd</b>
	£	£	£
Cash at bank and in hand	<u>786,584</u>	<u>643,371</u>	<u>1,429,955</u>
<b><i>Prior year net debt reconciliation</i></b>			
Cash at bank and in hand	<u>785,733</u>	<u>851</u>	<u>786,584</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>16 Restricted income funds</b>	<b>B/fwd</b>	<b>Income</b>	<b>Expenditure</b>	<b>C/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Scottish Power Electric Vans	302,551	36,709	(112,348)	226,912
Energy Saving Trust	-	12,413	(3,442)	8,971
Befriending - National Lottery Community Fund	6,624	68,086	(70,273)	4,437
Eat Well, Age Well - National Lottery Community Fund	79,937	307,941	(254,304)	133,574
Food Train Connects - National Lottery Community Fund & Awards for All	-	21,029	(21,029)	-
Rothsay Life Foundation	-	196,000	(196,000)	-
Asda Foundation - Minibus	10,362	-	(2,591)	7,771
	<u>399,474</u>	<u>642,178</u>	<u>(659,987)</u>	<u>381,665</u>
<b><i>Prior year restricted income funds</i></b>				
Scottish Power Electric Vans	-	420,704	(118,153)	302,551
Befriending - National Lottery Community Fund	11,043	75,216	(79,635)	6,624
Eat Well, Age Well - National Lottery Community Fund	98,380	373,800	(392,243)	79,937
Asda Foundation - Minibus	13,816	-	(3,454)	10,362
	<u>123,239</u>	<u>869,720</u>	<u>(593,485)</u>	<u>399,474</u>

The Scottish Power Electric Vans fund represents investment during 2019-20 in electric vans and charging equipment paid for by a grant from Scottish Power. Additional funding has been provided to help meet the costs associated with these vans and equipment.

The Energy Saving Trust Fund is to pay for the purchase and installation of electrical charging equipment.

The Befriending - National Lottery Community Fund is to support a continuing Befriending service and purchase a minibus with the help of grants from the National Lottery Community Fund.

The "Eat Well, Age Well" Fund is to support the development of a project to support healthy eating with the help of a grant from the National Lottery Community Fund.

The "Food Train Connects - National Lottery Community Fund & Awards for All" Fund is to support the development of the Food Train Connects shopping Service.

The "Rothsay Life Foundation" Fund is to support the Food Train Connects shopping service.

The "Asda Foundation Minibus" Fund is for the purchase and preparation of a Minibus for use in Befriending activities.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>17 Unrestricted income funds</b>	<b>B/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>C/fwd £</b>
General Fund	232,435	2,300,994	(1,596,198)	937,231
Designated funds:				
Equipment Fund	136,975	137,622	(70,130)	204,467
Befriending 2013	68,010	-	(68,010)	-
	<u>437,420</u>	<u>2,438,616</u>	<u>(1,734,338)</u>	<u>1,141,698</u>
<b><i>Prior year unrestricted income funds</i></b>				
General Fund	265,642	1,366,315	(1,399,522)	232,435
Designated funds:				
Equipment Fund	153,996	39,735	(56,756)	136,975
Befriending 2013	68,671	19,886	(20,547)	68,010
	<u>488,309</u>	<u>1,425,936</u>	<u>(1,476,825)</u>	<u>437,420</u>

The Equipment Fund represents the net book value of motor vehicles and other equipment together with monies that are ear-marked for the purchase of vehicles in the coming year.

The Befriending - 2013 Fund was to support a Befriending service.

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

<b>18 Analysis of net assets between funds</b>	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Total £</b>
<b>Restricted income funds</b>			
Scottish Power Electric Vans	226,912	-	226,912
Energy Saving Trust	10,324	(1,353)	8,971
Befriending - National Lottery Community Fund	6,562	(2,125)	4,437
Eat Well, Age Well - National Lottery Community Fund		133,574	133,574
Asda Foundation - Minibus	7,771	-	7,771
	<u>251,569</u>	<u>130,096</u>	<u>381,665</u>
<b>Unrestricted income funds</b>			
Designated funds	204,467	-	204,467
General fund	637	936,594	937,231
	<u>205,104</u>	<u>936,594</u>	<u>1,141,698</u>
Total funds	<u>456,673</u>	<u>1,066,690</u>	<u>1,523,363</u>
<b><i>Prior Year analysis of net assets between funds</i></b>			
<b>Restricted income funds</b>			
Scottish Power Electric Vans	302,551	-	302,551
Befriending - National Lottery Community Fund	8,749	(2,125)	6,624
Eat Well, Age Well - National Lottery Community Fund		79,937	79,937
Asda Foundation - Minibus	10,362	-	10,362
	<u>321,662</u>	<u>77,812</u>	<u>399,474</u>
<b>Unrestricted income funds</b>			
Designated funds	136,975	68,010	204,985
General fund	850	231,585	232,435
	<u>137,825</u>	<u>299,595</u>	<u>437,420</u>
Total funds	<u>459,487</u>	<u>377,407</u>	<u>836,894</u>

**19 Other financial commitments**

Total future minimum lease payments under non-cancellable operating leases:

	<b>Land and buildings 2021 £</b>	<b>Land and buildings 2020 £</b>	<b>Other 2021 £</b>	<b>Other 2020 £</b>
Falling due:				
within one year	22,542	47,787	12,185	11,513
within two to five years	848	6,008	8,376	15,413
	<u>23,390</u>	<u>53,795</u>	<u>20,561</u>	<u>26,926</u>

**The Food Train Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 March 2021**

**20 Prior Year Statement of Financial Activities** (including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Income from:</b>				
Donations and legacies	2	105,204	-	105,204
Charitable activities	3	1,256,354	869,720	2,126,074
Other trading activities	4	60,916	-	60,916
Investments	5	3,462	-	3,462
<b>Total income</b>		<u>1,425,936</u>	<u>869,720</u>	<u>2,295,656</u>
<b>Expenditure on:</b>				
Raising funds	6	(12,739)	-	(12,739)
Charitable activities	7	(1,464,086)	(593,485)	(2,057,571)
<b>Total expenditure</b>		<u>(1,476,825)</u>	<u>(593,485)</u>	<u>(2,070,310)</u>
<b>Net income/(expenditure) for the year</b>		<u>(50,889)</u>	<u>276,235</u>	<u>225,346</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		488,309	123,239	611,548
<b>Total funds carried forward</b>		<u>£437,420</u>	<u>£399,474</u>	<u>£836,894</u>

**21 Related party transactions**

No members of the Board of Directors received any remuneration during the year. Other expenditure in relation to training and holding meetings of the Board of Directors totalled £120.

No director or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charity during the year.

**22 Controlling party**

The Charitable Company is under the control of its Board of Directors.

**23 Legal form of entity and country of incorporation**

The Food Train is a charitable company limited by Guarantee and incorporated in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**The Food Train Limited**  
**Detailed Income and Expenditure Account**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations	327,773	97,823
Legacies	99,978	-
Subscriptions	6,673	7,381
Trading activities		
Fundraising events	7,248	19,994
Project grants		
Scottish Government	500,108	50,000
Local Authorities	807,995	655,172
NHS	18,673	61,477
Befriending grants	68,086	75,216
Scottish Power	36,709	420,704
Energy Saving Trust	12,413	-
Rank Foundation	-	40,000
National Lottery Community Fund: Connects & Awards for A	21,029	-
Meal Maker grants Peeple's Lottery	45,500	-
Meal Maker grants	43,815	5,000
National Lottery Community Fund: Eat Well Age Well	307,941	373,800
Esmee Fairbairn Foundation	45,000	30,000
Tudor Trust	42,000	50,000
Rothesay Life Foundation	196,000	-
West Lothian Development Trust	-	25,000
Players of the People's Postcode Lottery	45,500	81,826
Other grants	69,000	33,877
Investment income		
Bank interest	286	3,462
Other income		
Sponsorships and other income	28,208	38,422
Delivery Charges	348,359	224,002
Licensing fees	2,500	2,500
	<u>3,080,794</u>	<u>2,295,656</u>
<b>Fundraising costs</b>		
Cost of promotional goods	33	10,829
Other costs	1,233	1,910
	<u>1,266</u>	<u>12,739</u>
<b>Charitable activities</b>		
<b>Direct costs</b>		
Grants paid	(3,958)	92,457
Employee costs:		
Wages and salaries	879,089	567,242
Employer's NIC	62,759	42,940
Pensions	32,693	26,177
Travel and subsistence	6,973	14,836
	<u>981,514</u>	<u>651,195</u>
Motor vehicle expenses	127,665	103,407
Vehicle leasing/hire charges	6,700	2,066
Depreciation of vans and charging equipment	152,014	152,889
Loss/(Gain) on disposal of vans	1,975	11,902
Website for EAWW & "Food Train Connects"	44,441	11,405
Research and professional fees for EAWW	-	34,044
Volunteer expenses	34,138	44,832
Equipment	7,425	12,159
Other project costs	19,018	32,384
	<u>1,370,932</u>	<u>1,148,740</u>

**The Food Train Limited**  
**Detailed Income and Expenditure Account**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Support Costs</b>		
Employee costs:		
Administrative staff salaries	613,277	544,945
Pensions	30,191	25,946
Employer's NI	59,169	38,431
Training	3,921	9,281
Travel and subsistence	2,591	13,906
Vehicle leasing	9,763	9,494
	<u>718,912</u>	<u>642,003</u>
Premises costs:		
Rent	88,736	89,038
Water rates	1,867	-
Utilities	12,592	11,558
Maintenance	9,330	2,741
	<u>112,525</u>	<u>103,337</u>
General administrative expenses:		
Telephone	33,688	22,417
Printing, stationery & postage	58,763	42,464
Office expenses	970	5,679
Advertising	737	5,858
Professional fees	4,814	779
Loan interest	-	-
Insurance	4,187	5,080
Equipment	35,906	12,126
Website & IT	20,085	55,388
Depreciation	213	283
Other support costs	18,967	2,671
	<u>178,330</u>	<u>152,745</u>
Governance costs:		
Audit fees	4,560	4,500
Accountancy fees	2,100	2,000
Committee expenses	1,020	3,213
Other legal and professional	4,680	1,033
	<u>12,360</u>	<u>10,746</u>
Total Support costs	<u>1,022,127</u>	<u>908,831</u>
Total expenditure	<u>2,394,325</u>	<u>2,070,310</u>
<b>Net income/(expenditure) for the year</b>	<u><b>£ 686,469</b></u>	<u><b>£ 225,346</b></u>