

Company number
SC158165

Charity number
SC024843

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

Report and Financial Statements

31 March 2023



**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
S T Connaughton
D Brady
H Blackwell
J Dalziel
C McIntyre
R Davis
E Connor
B Hedley
T Munro

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
135 King Street
Castle Douglas
DG7 1NA

Registered office

118 English Street
Dumfries
DG1 2DE

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 2023.

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 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.

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

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.

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

Food Train Connects is our 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

- 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

Achievements and performance

Our achievements for the year included:

- The generosity of volunteers amounted to 160,000 hours' total volunteering time as shoppers, drivers, delivery helpers, befrienders, office helpers and cooks. It is estimated that the cost of voluntary time would have been in the region of £1.92 million had it not been provided by volunteers (2022: 166,000)
- 29,000 volunteering hours were spent specifically on reducing social isolation. This provided members with over 1600 home visits, 110 group outings and 2,200 telephone calls
- 61,567 deliveries of fresh food and groceries were made to members, 40% above pre-pandemic levels (2022: 62,872 deliveries)
- £2,646,450 spend by members on fresh food and groceries (2022: £2,468,500 spend)
- 18,678 home cooked meals were provided to members (2022: 11,752 meals)
- 441 library deliveries made to members in West Lothian (2022: 452)
- Malnutrition screening data was gathered from 1069 older people using community screening tools with 21% found to be at risk and given food first support or onward referral. Our specialist malnutrition help line and supported 18 at risk older people
- Provided training for 501 individuals working with older people. The training covered malnutrition awareness, prevention and treatment

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

Other achievements:

- Opened our new Dumfries building to the public, welcoming regular visitors who pop in for a cuppa and blether, alongside a Tuesday knitting group and Wednesday afternoon activity session
- Continued with promote Covid and Flu vaccination programs to members, volunteers and staff
- Continued a range of activities focussed on supporting older people to eat well and reduce the risk of malnutrition in later life, including screening all new members
- Food Train contributed to many groups, research papers and Government consultations in relation to food security, ageing, health and social care

The cost-of-living crisis has affected Food Train significantly. Costs rising at unexpectedly high levels led to a reduction on staffing over the year, reducing the vehicle fleet size and scaling back some activities. The core grocery service remains the largest part of Food Train activities. Food Train members have also been affected by the cost-of living crisis, particularly food inflation. The average Food Train member week shop rose by 9.5% between March 2022 and March 2023

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

Financial Review

The organisation's net Deficit for the year was £301,182 after spending £2,453,112 (prior year: £2,426,578) on charitable activity and fund raising.

Principal funding sources

The Charity's main source of funding during 2022-23 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, Scottish Borders and Falkirk.

Scottish Government and Fife Council provide funding in support of Meal Makers.

Food Train Friends in Dumfries & Galloway and West Lothian is supported by National Lottery Community Fund.

Funding received from the Players of the Postcode Lottery 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 from October 2017 to May 2022 of £1.2 million. This funding has created a project called Eat Well Age Well 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. Scottish Government funded phase 2 of Eat Well Age Well during the year, with the project focusing on malnutrition screening, training and awareness raising.

Scottish Government funding via Community Jobs Scotland and the Kickstart scheme 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.

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

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 2023 our unrestricted funds were equal to approximately three months running costs.

The Reserves carried forward at the end of the financial year totalled £1,148,188 of which £514,041 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 within the financial, human and equipment resources available.

However, the ongoing cost-of-living crisis has resulted in funding gaps and some services, such as At Home and Friends, may be scaled back.

We will continue to explore opportunities for additional branches and continue to seek funding to provide members with the support they need.

Trustees agreed a new 3-year business plan (2023-2026), introducing new strategic themes - policy, prevention, and planet. These new themes will ensure the voices of our older members are heard by decision makers, keep work focussed on improving wellbeing for members and help the Charity take steps towards net zero.

The Eat Well Age Well work has been absorbed into the national team. The work will focus more towards helping older people to eat well, while continuing to promote advocacy, awareness raising, screening and training in relation to malnutrition prevention, detection and treatment. The Charity will continue to explore the viability of adding a new Support Service (without care) venture.

**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	
S T Connaughton	
P Jackson	
D Brady	
K Burns	(retired 24 June 2022)
H Blackwell	
L Wolffe	(retired 13 March 2023)
J Dalziel	
C McIntyre	
M Johnston	(retired 26 August 2022)
R Davis	

Following the end of the financial year P Jackson retired on 13 April 2023.

The following were co-opted as directors following the financial year end:-

E Connor	24 May 2023
B Hedley	18 October 2023
T Munro	18 September 2023

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.

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

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 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.

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 Board meetings were held virtually and in person, providing flexible options for maximum participation and best use of funds. Food Train's staff team continued to meet virtually on a regular basis 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. The salary benchmarking report due during 2022/2023 has been put on hold due to funding constraints.

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

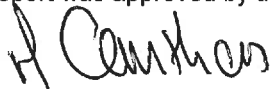
Each person who was a director at the time this report was approved confirms that:

- 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 24 November 2023 and signed by its order.



Michelle Carruthers
Company 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 2023 .

These comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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 2023 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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

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. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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, which includes the director's report for the purposes of the company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees'/Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 9, the trustees are responsible for the preparation of the 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 the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- Review of the financial statements disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements.
- Enquiring of management concerning actual and potential litigation and claims.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Detailed and re-performance testing of specific controls and calculations.
- Reading minutes of meetings of those charged with governance.
- In addressing the risk of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in making accounting estimates are indicative of a potential bias.
- The audit team remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

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

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 and to the charitable Company's trustees, as a body in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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 S. Williamson BA CA

**Roderick Williamson BA CA (Senior Statutory Auditor)
For and on behalf of Carson and Trotter, Statutory Auditor**

5th December 2023

123 Irish Street
Dumfries
DG1 2PE

Carson and Trotter is eligible for appointment as auditor of the charitable company under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

The Food Train Limited
Statement of financial activities
(including income and expenditure account)
for the year ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	2022 £
Income from:					
Donations and legacies	2	150,240	-	150,240	396,092
Charitable activities	3	1,892,669	68,653	1,961,322	1,892,363
Other trading activities	4	34,369	-	34,369	63,500
Investments	5	4,346	-	4,346	630
Other income	6	1,653	-	1,653	-
Total income		<u>2,083,277</u>	<u>68,653</u>	<u>2,151,930</u>	<u>2,352,585</u>
Expenditure on:					
Raising funds	7	(7,069)	-	(7,069)	(1,208)
Charitable activities	8	(2,331,680)	(114,363)	(2,446,043)	(2,425,370)
Total expenditure		<u>(2,338,749)</u>	<u>(114,363)</u>	<u>(2,453,112)</u>	<u>(2,426,578)</u>
Net (expenditure)/income for the year	9	(255,472)	(45,710)	(301,182)	(73,993)
Transfers between funds	18	5,828	(5,828)	-	-
Net movement in funds		<u>(249,644)</u>	<u>(51,538)</u>	<u>(301,182)</u>	<u>(73,993)</u>
Reconciliation of funds:					
Total funds brought forward		1,264,172	185,198	1,449,370	1,523,363
Total funds carried forward		<u>£1,014,528</u>	<u>£133,660</u>	<u>£1,148,188</u>	<u>£1,449,370</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 22

The notes on pages 17 to 30 form part of these financial statements

The Food Train Limited
Company number SC158165

Statement of Financial Position
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	637,625	693,712
Current assets			
Debtors	12	80,465	35,589
Cash at bank and in hand	13	776,653	1,190,553
		<u>857,118</u>	<u>1,226,142</u>
Creditors: amounts falling due within one year	14	<u>(346,555)</u>	<u>(470,484)</u>
Net current assets		510,563	755,658
Total assets less total liabilities		<u>£1,148,188</u>	<u>£1,449,370</u>
The funds of the charity			
Restricted income funds	16	133,660	185,198
Unrestricted income funds	17	1,014,528	1,264,172
Total charity funds		<u>£1,148,188</u>	<u>£1,449,370</u>

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



S M Hasan
 Director

Approved by the board on 24 November 2023

The notes on pages 17 to 30 form part of these financial statements

The Food Train Limited
Statement of Cash Flows
for the year ended 31 March 2023

	2023	2022
	£	£
Operating activities		
Net Expenditure for the financial year	(301,182)	(73,993)
Adjustments for:		
Gain on sale of fixed assets	(31,631)	(48)
Depreciation	116,230	139,389
(Increase)/decrease in debtors	(44,876)	5,342
(Decrease)/increase in creditors	(123,929)	66,288
	<u>(385,388)</u>	<u>136,978</u>
Cash (used in)/generated by operating activities	<u>(385,388)</u>	<u>136,978</u>
Investing activities		
Payments to acquire tangible fixed assets	(67,762)	(384,780)
Proceeds from sale of tangible fixed assets	39,250	8,400
	<u>(28,512)</u>	<u>(376,380)</u>
Cash used in investing activities	<u>(28,512)</u>	<u>(376,380)</u>
Net cash used		
Cash (used in)/generated by operating activities	(385,388)	136,978
Cash used in investing activities	(28,512)	(376,380)
Net cash used	<u>(413,900)</u>	<u>(239,402)</u>
Cash and cash equivalents at 1 April	1,190,553	1,429,955
Cash and cash equivalents at 31 March	<u>776,653</u>	<u>1,190,553</u>
Cash and cash equivalents comprise:		
Cash at bank and in hand	<u>776,653</u>	<u>1,190,553</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

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.

The financial statements are prepared on a going concern basis. In making their assessment, the Trustees have reviewed the overall financial position. The charitable company has 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 residual impact of Coronavirus Covid 19 and the difficult wider economic climate on the going concern position. They consider 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 support and resources available to it.

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 2023

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.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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 2023

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:

Buildings:	2% straight line
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 2023

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.

Termination payments

Termination payments are recognised as an expense in the Statement of Financial Activities immediately. Termination payments are recognised as a liability and expense only when the Charitable Company is required to do so.

2 Income from donations and legacies	2023	2022
	£	£
Donations	142,511	296,259
Legacies	-	92,532
Subscriptions	7,729	7,301
	<u>150,240</u>	<u>396,092</u>

In addition to the above financial contributions, approximately 160,000 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 £1,920,000.

All Income from donations and legacies in both 2023 and 2022 is unrestricted

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023 £	Total Funds 2022 £
Delivery Charges	310,653	-	310,653	315,746
<i>provided by government and other charities</i>				
Scottish Government	184,615	-	184,615	211,405
Local Authorities	830,702	-	830,702	782,665
NHS	259,387	-	259,387	86,409
National Lottery Community Fund:				
Befriending	-	68,653	68,653	53,406
National Lottery Community Fund: Eat Well Age Well	-	-	-	39,803
Rank Foundation	-	-	-	20,000
Players of the People's Postcode Lottery - Meal Maker Grant	-	-	-	50,000
Tudor Trust	-	-	-	30,000
Rothesay Life Foundation	-	-	-	184,000
Players of the People's Postcode Lottery	200,000	-	200,000	50,000
Other grants	107,312	-	107,312	68,929
	<u>1,582,016</u>	<u>68,653</u>	<u>1,650,669</u>	<u>1,576,617</u>
Total income from charitable activities	<u>1,892,669</u>	<u>68,653</u>	<u>1,961,322</u>	<u>1,892,363</u>

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 2022 £2,075,376 was unrestricted and £277,209 was restricted.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

4 Income from other trading activities	2023	2022
	£	£
Fundraising events	10,535	28,493
Sponsorships and other income	23,834	35,007
	<u>34,369</u>	<u>63,500</u>

All Income from other trading activities in both 2023 and 2022 is unrestricted.

5 Investment income	2023	2022
	£	£
Bank interest	<u>4,346</u>	<u>630</u>

All investment income in both 2023 and 2022 is unrestricted.

6 Other income	2023	2022
	£	£
Rental of office space	<u>1,653</u>	<u>-</u>

All other income in both 2023 and 2022 is unrestricted.

7 Expenditure on raising funds	2023	2022
	£	£
Cost of promotional goods	5,732	51
Other costs	1,337	1,157
	<u>7,069</u>	<u>1,208</u>

All expenditure on raising funds in both 2023 and 2022 is unrestricted.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

8 Expenditure on charitable activities	2023	2022
	£	£
Direct costs		
<i>Other direct costs</i>		
Employee costs	936,948	785,372
Motor vehicle expenses	144,469	132,043
Vehicle leasing/hire charges	1,338	605
Travel and subsistence	13,808	10,109
Depreciation of vans and charging equipment	109,949	138,752
Loss/(Gain) on disposal of vans	(31,631)	(48)
Website for EAWW & "Food Train Connects"	-	5,710
Research and professional fees for EAWW	-	7,476
Volunteer expenses	40,127	35,760
Other project costs	35,227	50,147
Total other direct costs	<u>1,250,235</u>	<u>1,165,926</u>
Support costs		
Employee costs	740,259	829,240
Training	10,023	10,125
Travel and subsistence	12,055	12,972
Establishment costs	144,473	123,648
Printing, stationery & postage	52,118	61,744
Advertising	4,540	2,470
Website & IT	101,987	84,181
Professional fees	6,600	16,550
Equipment	19,199	20,149
Telephone	45,252	30,686
Insurance	10,186	8,479
Depreciation	6,281	637
Other support costs	27,761	31,797
	<u>1,180,734</u>	<u>1,232,678</u>
Governance costs:		
Audit fees	5,070	4,760
Accountancy fees	2,500	2,700
Management committee meeting expenses	2,131	2,055
Other legal and professional	5,373	17,251
	<u>15,074</u>	<u>26,766</u>
Total support costs	<u>1,195,808</u>	<u>1,259,444</u>
Total expenditure on charitable activities	<u>2,446,043</u>	<u>2,425,370</u>

The Food Train Limited
Notes to the Financial Statements
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Expenditure on charitable activities (continued)

In addition to the above financial costs approximately 160,000 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 £1,920,000 had it not been provided by volunteers.

Of the total expenditure on charitable activities in 2023 £2,338,749 was unrestricted and £114,363 was restricted.

Of the total expenditure on charitable activities in 2022 £1,951,694 was unrestricted and £473,676 was restricted.

9 Net (expenditure)/income for the year	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	116,230	139,389
Operating lease rentals - plant and machinery	6,259	6,259
Operating lease rentals - land and buildings	91,342	89,700
Auditors' remuneration for audit services	5,070	4,760
Key management personnel remuneration	110,407	108,144
	<u>110,407</u>	<u>108,144</u>

10 Staff costs	2023	2022
	£	£
Wages and salaries	1,478,096	1,444,399
Termination payments	18,342	-
Social security costs	116,038	105,007
Other pension costs	64,731	65,206
	<u>1,677,207</u>	<u>1,614,612</u>

Termination payments relate to an Employment Tribunal award.

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

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

Average number of employees during the year	Number	Number
Senior management team	6	6
Administration and support	57	61
	<u>63</u>	<u>67</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 51 (2022 - 48).

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

11 Tangible fixed assets	Land and Buildings	Delivery vans	Equipment	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 April 2022	277,476	969,101	24,826	1,271,403
Additions	36,577	20,398	10,787	67,762
Disposals	-	(37,788)	-	(37,788)
At 31 March 2023	<u>314,053</u>	<u>951,711</u>	<u>35,613</u>	<u>1,301,377</u>
Depreciation				
At 1 April 2022	-	565,274	12,417	577,691
Charge for the year	6,281	104,150	5,799	116,230
On disposals	-	(30,169)	-	(30,169)
At 31 March 2023	<u>6,281</u>	<u>639,255</u>	<u>18,216</u>	<u>663,752</u>
Carrying amount				
At 31 March 2023	<u>307,772</u>	<u>312,456</u>	<u>17,397</u>	<u>637,625</u>
At 31 March 2022	<u>277,476</u>	<u>403,827</u>	<u>12,409</u>	<u>693,712</u>
 12 Debtors			2023	2022
			£	£
Trade debtors			53,188	18,059
Other debtors			15,890	4,716
Prepayments and accrued income			11,387	12,814
			<u>80,465</u>	<u>35,589</u>

The Food Train Limited
Notes to the Financial Statements
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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.

	2023	2022
	£	£
Cash held for customers	<u>199,591</u>	<u>221,735</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	201,327	209,100
Other taxes and social security costs	38,143	27,639
Accrued holiday pay	19,688	16,743
Other creditors	8,727	13,786
Deferred income	71,170	144,800
Accruals	7,500	58,416
	<u>346,555</u>	<u>470,484</u>

Deferred income reconciliation

At 1 April 2022	144,800	100,000
Amount released to the Statement of Financial Activities	(144,800)	(100,000)
Amount deferred in the year	71,170	144,800
	<u>71,170</u>	<u>144,800</u>
At 31 March 2023	<u>71,170</u>	<u>144,800</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/fwd	Cashflows	C/fwd
	£	£	£
Cash at bank and in hand	<u>1,190,553</u>	<u>(413,900)</u>	<u>776,653</u>
Prior year net debt reconciliation			
Cash at bank and in hand	<u>1,429,955</u>	<u>(239,402)</u>	<u>1,190,553</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

16 Restricted income funds	B/fwd	Income	Expenditure	C/fwd
	£	£	£	£
Scottish Power Electric Vans	170,184	-	(42,544)	127,640
Energy Saving Trust	6,390	-	(1,936)	4,454
Befriending - National Lottery Community Fund	2,796	68,653	(69,883)	1,566
Asda Foundation - Minibus	5,828	-	-	-
- Transfer to General Fund	(5,828)			
	<u>185,198</u>	<u>68,653</u>	<u>(114,363)</u>	<u>133,660</u>
<i>Prior year restricted income funds</i>				
Scottish Power Electric Vans	226,912	-	(56,728)	170,184
Energy Saving Trust	8,971	-	(2,581)	6,390
Befriending - National Lottery Community Fund	4,437	53,406	(55,047)	2,796
Eat Well, Age Well - National Lottery Community Fund	133,574	39,803	(173,377)	-
Rothesay Life Foundation	-	184,000	(184,000)	-
Asda Foundation - Minibus	7,771	-	(1,943)	5,828
	<u>381,665</u>	<u>277,209</u>	<u>(473,676)</u>	<u>185,198</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 "Rothesay Life Foundation" Fund had been to support the Food Train Connects shopping service.

The "Asda Foundation Minibus" Fund was for the purchase and preparation of a Minibus for use in Befriending activities. The minibus was sold in 2023 and the net proceeds transferred to the General Fund.

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

17 Unrestricted income funds	B/fwd £	Income £	Expenditure £	C/fwd £
General Fund	759,136	2,083,277	(2,297,623)	514,041
- Transfer from Asda Minibus fund	5,828			
- Transfer to Building Fund	(36,577)			
Designated fund:				
Building Fund	277,476		(6,281)	307,772
- Transfer from General Fund	36,577			
Equipment Fund	227,560		(34,845)	192,715
	<u>1,264,172</u>	<u>2,083,277</u>	<u>(2,338,749)</u>	<u>1,014,528</u>
<i>Prior year unrestricted income funds</i>				
General Fund	937,231	1,976,472	(1,877,091)	759,136
- Transfer to Building Fund		(277,476)		
Designated funds:				
Building Fund	-			
- Transfer from General Fund		277,476		277,476
Equipment Fund	204,467	98,904	(75,811)	227,560
	<u>1,141,698</u>	<u>2,075,376</u>	<u>(1,952,902)</u>	<u>1,264,172</u>

18 Transfer between funds

The residual balance on the Asda Minibus Fund was transferred to the General Fund following disposal of the minibus with consent of the donor.

19 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the Scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of the defined contribution scheme was £64,731 (2022: £65,206).

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

20 Analysis of net assets between funds	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted income funds			
Scottish Power Electric Vans	170,184	(42,544)	127,640
Energy Saving Trust	7,743	(3,289)	4,454
Befriending - National Lottery Community Fund	4,921	(3,355)	1,566
	<u>182,848</u>	<u>(49,188)</u>	<u>133,660</u>
Unrestricted income funds			
Designated funds	500,487	-	500,487
General fund	-	514,041	514,041
	<u>500,487</u>	<u>514,041</u>	<u>1,014,528</u>
Total funds	<u>683,335</u>	<u>464,853</u>	<u>1,148,188</u>
 <i>Prior Year analysis of net assets between funds</i>			
Restricted income funds			
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>
Unrestricted income funds			
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>

21 Other financial commitments

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

	Land and buildings	Land and buildings	Other	Other
	2023	2022	2023	2022
	£	£	£	£
Falling due:				
within one year	49,608	49,195	5,582	3,447
within two to five years	13,315	33,483	15,034	6,282
	<u>62,923</u>	<u>82,678</u>	<u>20,616</u>	<u>9,729</u>

The Food Train Limited
Notes to the Financial Statements
for the year ended 31 March 2023

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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:				
Donations and legacies	2	396,092	-	396,092
Charitable activities	3	1,615,154	277,209	1,892,363
Other trading activities	4	63,500	-	63,500
Investments	5	630	-	630
Total income		<u>2,075,376</u>	<u>277,209</u>	<u>2,352,585</u>
Expenditure on:				
Raising funds	7	(1,208)	-	(1,208)
Charitable activities	8	(1,951,694)	(473,676)	(2,425,370)
Total expenditure		<u>(1,952,902)</u>	<u>(473,676)</u>	<u>(2,426,578)</u>
Net income/(expenditure) for the year		<u>122,474</u>	<u>(196,467)</u>	<u>(73,993)</u>
Reconciliation of funds:				
Total funds brought forward		<u>1,141,698</u>	<u>381,665</u>	<u>1,523,363</u>
Total funds carried forward		<u>£1,264,172</u>	<u>£185,198</u>	<u>£1,449,370</u>

23 Related party transactions

No members of the Board of Directors received any remuneration during the year. Travel costs of £10 (2022: £267) were paid to one director. Other expenditure in relation to training and holding meetings of the Board of Directors totalled £1,071 (2022: £644).

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.

24 Controlling party

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

25 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.