

Company registration number SC166876

**EDINBURGH COMMUNITY FOOD LTD.**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# EDINBURGH COMMUNITY FOOD LTD.

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	N Farwell K Muir W Butler K Pryor R Haque M Robinson-Miles W Ayesha	(Appointed 19 February 2025) (Appointed 19 February 2025) (Appointed 19 February 2025)
<b>CEO</b>	B Black	
<b>Charity number (Scotland)</b>	SC024980	
<b>Company number</b>	SC166876	
<b>Registered office</b>	22 Tennant Street Leith Edinburgh EH6 5ND	
<b>Auditor</b>	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS	
<b>Bankers</b>	Unity Trust Bank PO BOX 7193 Planetary Road Willenhall WV1 9DG	

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# EDINBURGH COMMUNITY FOOD LTD.

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 34

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# EDINBURGH COMMUNITY FOOD LTD.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

The primary objectives and aims of the organisation are to:

- relieve poverty and promote health equality through supporting the sustainable provision of affordable healthy food to people living in the City of Edinburgh and beyond, primarily those with a low income
- advance education through the provision of training in food, nutrition, food preparation, and food hygiene
- advance community development through supporting the establishment and growth of local community food and health initiatives; and
- prevent and relieve poverty in and beyond the City of Edinburgh by delivering innovative solutions that address poverty with dignity and are driven by consultation and advocacy of those in our communities with lived experience.

In 2024–25, we updated our charitable objectives to better reflect the full range and scope of the work carried out by our organisation. In addition, we developed and published a strategic plan—shaped in consultation with our members and wider community—which sets out a clear vision to 2030 for how we will work to achieve these objectives in the years ahead.

Guided by our vision of *Healthier food – Healthier lives – Healthier futures*, our programmes reached tens of thousands of people with support to improve their knowledge of healthy eating and cooking from scratch, with a particular focus on those most affected by poverty and exclusion.

Through our programmes and social enterprise activities, we distributed thousands of portions of fresh fruit and vegetables, helping individuals and families prepare nourishing meals at home and make healthier food choices part of daily life.

We have also brought together professionals from public health, social care, early years services, and the community food sector. By coordinating events, forums, and collaborative spaces, we enabled learning, networking, and innovation, contributing to a stronger, more united effort to tackle health inequalities and food insecurity in Edinburgh and beyond.

Our achievements would not be possible without the dedication of our team. The Board of Directors extends heartfelt thanks to our 14 permanent and sessional staff and 60 committed volunteers, whose compassion and tireless work continue to drive our mission forward.

We are equally grateful to the community growers and food producers who supply or donate to us. Their commitment to sustainability and quality brings not only nourishment but also joy to our community, especially through the availability of fresh, local produce. Our work would not be possible without well-tended, respectful partnerships with our community partners.

Finally, we thank all our funders, community partners, customers, and individual donors.

# EDINBURGH COMMUNITY FOOD LTD.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### ACHIEVEMENTS AND PERFORMANCE

In 2024/25, Edinburgh Community Food delivered against our objectives in the context of ongoing economic pressures in the food sector and resulting strain on households. While food price inflation has decreased from its peak in March 2023, the cost of a typical basket of food and non-alcoholic beverages in March 2024 is 31% higher than in March 2021 (Consumer Scotland, 2024).

This sustained inflation continues to strain household budgets particularly for the low-income families, who spend a larger portion of their income on food (UK Government, 2024). The 2023 Scottish Health Survey reported that 14% of adults experienced food insecurity, marking the highest level since the survey began in 2017. In Edinburgh specifically, approximately 17% of residents, including 20% of children, were living in poverty as of 2023 (Edinburgh City Council, 2023). In response to continued inflation and supply chain pressures, we took proactive steps to manage costs while protecting affordability and fairness across our services.

- We reviewed all supplier contracts and successfully re-negotiated prices and terms, securing better value without compromising quality.
- A new food-buying specialist role was established to co-ordinate our purchasing across teams, increasing efficiency and leveraging our collective buying power.
- We maintained affordability by reformulation of products/recipes and held prices on key staple items by bulk buying and building local retailer relationships.
- We actively used external project funding to subsidise food access for communities, easing pressure on our retail pricing, expanding support, and offering more choice.

Alongside this, we remained committed to our staff as a Living Wage and Living Hours Employer, ensuring salaries were adjusted in line with inflation.

These steps reflect our continued focus on combining financial resilience with our mission to improve access to healthy, high-quality food in a fair and sustainable way.

Our approach to addressing these circumstances goes beyond crisis response—our programmes improve access to fresh, affordable produce and build long-term, sustainable relationships with food and the food system. With our focus on education, skills development, and improved access, we create positive, lasting experiences around food that equip individuals and communities to take control of their health and wellbeing.

### Strategic Context and Impact of Disinvestment Threat

In October 2024, Edinburgh Community Food, alongside 64 other voluntary sector organisations across the city, faced significant operational and reputational turbulence due to the unexpected threat of in-year disinvestment by the Edinburgh Integration Joint Board (EIJB). This threat, which emerged with little warning, caused widespread concern and distress among the vulnerable communities we serve, and had a demoralising effect on our staff team and partner organisations. The message it conveyed — that our work was undervalued and disposable — severely undermined morale and trust in public sector partnership.

In response, our Chief Executive was required to redirect substantial time and focus on campaigning and advocacy efforts. This work included a deputation and was carried out not only on behalf of Edinburgh Community Food, but also in solidarity with the broader third sector through active participation in the Edinburgh Community Health Forum and the newly established Third Sector Reference Group. These collective efforts aimed to protect critical services and highlight the value of early intervention and prevention work in tackling food insecurity and promoting health equity across Edinburgh.

Despite these efforts, EIJB confirmed the withdrawal of funding for early intervention and prevention strategies - a move that leaves our most vulnerable citizens at greater risk and undermines years of preventative community-based work.

Looking ahead, the development of any new strategies or implementation plans to fill this policy vacuum will require considerable investment of time, partnership coordination, and resources throughout the coming year. Edinburgh Community Food remains committed to working with others to rebuild, advocate, and deliver sustainable, dignified support systems — but we note the significant operational and strategic burden placed upon the third sector during this period of policy upheaval.

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# EDINBURGH COMMUNITY FOOD LTD.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Edinburgh Community Food projects highlighted below illustrate the range of ways in which we meet our goals.

#### **Community Food and Health Projects**

##### **Discover!**

A programme in partnership with the City of Edinburgh Council to deliver *Discover!*, delivers holiday programmes supporting families eligible for free school meals with food and access to fun, educational activities. At hubs across the city, we ran engaging food play sessions where children developed cooking skills, explored new ingredients like chia seeds, and learned creative ways to use everyday foods such as oats. The Discover! programme started in 2017. The programme has grown each year with up to 450 families now being supported by food deliveries during the school holidays. Evaluations suggest that families spent more fun and quality time together due to the Discover! project, saved money on food and activities, ate more healthily, and reported reduced family stress and social isolation during the school holidays.

##### **Healthy Little Foodies (HLF)**

Our HLF project is now in its fifth year and has expanded to provide early years nutrition support around the city in many formats, meeting needs where gaps in provision have been recognised. This year, we have delivered 20 weaning workshops with 214 participants and 36 fussy eating workshops with 377 participants. Participants reported feeling less anxious about introducing solid foods to their baby after the weaning sessions and less stressed at mealtimes after the fussy eating sessions. Several commented that hearing others' experiences around feeding made them feel that they were not alone in their struggles and that their child had tried new, healthy foods since they attended the workshop. Professionals said they felt more confident in supporting families with fussy eating advice and would recommend the training to a colleague.

##### **Eat Well for Oral Health**

A community-based nutrition and cooking project aimed at improving oral health among people living in vulnerable circumstances and facing socio-economic and racial inequalities across Scotland. Delivered in partnership by Edinburgh Community Food and LINKnet Mentoring, with support from the Scottish Government and NHS Lothian, the project runs from 2022 to 2025 – with the programme recently being awarded won Best Outreach/Charity Initiative and highly commended for the Best National Smiles Month Initiative at the Dental Awards 2025. Families report that since using the project they are more aware of the importance of eating healthily; have better understanding of the link between food/drink and oral health and are more aware of the importance of oral health care. All training workshop participants report that they have increased knowledge and appreciation of good oral health and nutrition and are more confident to support their community in issues around diet and oral health.

##### **Meals and More**

Meals and More support Edinburgh Community Food to supply food, activities and equipment to low income and vulnerable families across Edinburgh who do not engage with Discover! during school holidays. ECF supplied 11,870 meals for children, saving 95% of family's money.

##### **Working within the Criminal Justice System**

We have worked with Willow Project since 2012. The project supports women within the criminal justice system with numerous services, including around cooking and nutrition. ECF provided one-to-one cooking support and nutritional advice, to enable women to feel more a part of society and to be able to connect with their children.

##### **Food Flow**

Edinburgh Community Food purchased and supplied community-use fridges and display freezers to Criminal Justice services, Gracemount Primary School Community Room, and The Welcoming stocking them with nourishing free food that would otherwise go to waste.

##### **Out and About**

A long-running collaboration between Edinburgh Community Food and Edinburgh & Lothians Greenspace Trust, delivering health, food, and wellbeing activities across South East Edinburgh, Oxfgangs, and Dumbiedykes since 2017, with funding through to March 2025. The programme includes hands-on cooking courses, nutrition education, REHIS training, and community events, all designed to build skills, confidence, and healthier habits—highlighted by a visit from celebrity chef Tom Kitchin to the Gracemount Men's Cook Club. This year we supported 409 people. Many of the participants have gained new skills in the kitchen with some never having cooked from scratch in the past. Participants have also reported feeling less isolated by being able to join in at the various venues across the Out & About area.

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# EDINBURGH COMMUNITY FOOD LTD.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### **Tackling Health Inequalities Through Our Community Networks**

All aspects of our work are conducted in a collaborative way and in partnership with local organisations, communities and businesses and we continually grow and develop our relationships and networks with partners.

Over 2024-25 we have worked collaboratively with numerous partners and partnership networks, forging new relationships – for example with Social Work–Children and Families through the successful Whole Family Wellbeing collaboration Edinburgh Family Support Partnership – and strengthening existing ones.

We continue to lead and grow the Menu for All Joining Food and Support Access network, with a view to implementing standards and quality assurance across all community food providers and working towards the mitigation of climate change impacts on communities and the city.

We are active members of a number of local and national networks and forums, including: the Community Food National Reference Group, Edinburgh Community Health Forum (ECHF), the Network of Networks, Local Outcome Improvement Plan Delivery Group, SG Community Food Reference Group, Buying Consortium, Scottish Food Coalition, Ending the Need for Food Banks national steering group, Infant Food Insecurity Pathway, the Community Health Exchange (CHEX) and Scottish Parliament Cross Party group on food.

### **Edinburgh Family Support Partnership (Umbrella Hub)**

Social Care Direct receives c.500 referrals each week, of which only 5% meets the threshold for statutory interventions. The Edinburgh Family Support Partnership (EFSP) aims to provide holistic, whole family support to the 95% of referrals, easing the burden on Social Care and offering assistance to 'the missing middle' - vulnerable families falling between universal and statutory services. Our multi-disciplinary teams are based in each of the 4 locality areas across Edinburgh. This year, we have contributed to the co-design and development of the collaboration and distribution of Big House items to referred families. We have also supported community development, through triaging for and meeting needs, the development of cooking and nutrition courses 1-2-1 nutrition support, and the offer of health talks and REHIS training when appropriate.

### **Menu for All**

The Menu for All network was developed in response to a call to action from the Edinburgh Poverty Commission, with a vision to ensure no one goes hungry due to a lack of money and that Food Banks are the last port of call. The network joins Food and Support Access organizations and aims to give Edinburgh the scalable capacity to respond to needs, build and coordinate capacity across the city, and provide accessible and reliable support services to those in need.

Activities 2024-2025 included - 10 monthly in person network meetings; 4 Menu for All in-person events; co-design/development/publishing of a Cash First Toolkit; 6 workstreams 3 meetings in partnership with Public Health Scotland, setting standards and principles. The network is pivoting to address (food) sustainability, climate resilience and support community climate action.

### **Cash First Toolkit**

As a part of our ongoing work to promote cash first approaches, we have published a Cash First Toolkit - designed to support Community Food staff and IFAN (Independent Food Aid Network), ECHF, volunteers with knowledge, skills, and confidence around the Cash First approach. As a part of this outreach we have also delivered a UK wide Cash First event, four Menu for All events, which included 180 attendees from the City of Edinburgh Council, NHS Lothian, Public Health Scotland, food distribution partners, community cafes, members of the public, food pantries, third sector organisations. We have also facilitated "kitchen table" discussions, as well as networking and resource sharing.

### **Leith Gives**

Leith Gives brings together charities, local businesses, and volunteers to alleviate poverty in the Leith area over the winter, providing coordinated support to local families and individuals. As part of our contribution, Edinburgh Community Food worked with a wide range of local partners to support young families, older people and both men's and women's groups. This included delivery of Take & Make meal kits and interactive Marketplace visits, offering both practical food support and opportunities for 'cuppa' connections and learning. This year, we distributed 1200 Take & Make kits, hosted 10 Marketplace visits, and provided over 85 participants with shopping experience. We also distributed additional support items through the Big House, including toiletries, baby essentials, and school necessities.

## **EDINBURGH COMMUNITY FOOD LTD.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Big House Multi Bank**

Since September 2023, ECF, with crowd-funded support, has partnered with the Big House Project in Fife to deliver essential household items to families in need. We work with community organisations, cafés, charities, schools, criminal justice services, and health and social work teams to provide kitchenware, bedding, nappies, clothing, and more. Through Edinburgh Food Support Partnership, we supply starter packs for families in new homes, via social work we provide activity packs for children and young people and through housing associations we supply home packs to help families move from temporary to permanent accommodation. By April 2025, we have supplied 6,310 families via 30 statutory and third sector regular partners. Our joint business plan with FreshStart to support this initiative is currently pending approval from CEC.

#### **Cafe Network**

ECF continues to coordinate the Café Network and manage network social media and support Cafes reopening after the pandemic. 45 Cafes are now open. We have hosted 12 networking and support meetings, in addition to moderating the network Slack page. ECF have trained 57 Edinburgh-based community café staff /volunteers in REHIS Food Hygiene, Food & Health, Eating Well for Older People and Allergy Awareness for free. Seven cafes took part in Discover! providing free lunches/hot drinks for families. ECF continues to promote: Best Start Foods/Grants and the Breast-Feeding Friendly Award. ECF has provided warm space fuel support costs to four cafes.

All cafes surveyed feel supported to build the capacity of their cafe, network, and can share best practice. All cafes surveyed also felt the network gave them increased social capital & volunteering opportunities.

#### **Supplying Sustainable, Fresh Fruit and Vegetables**

We have diversified the boxes we offer to include differing sizes and themes, including locally grown; agro-ecological/organic; Christmas; Best Start. ECF has supplied weekly food box deliveries to office customers and to home customers.

Our food delivery model has four levels:

- Pay full price - public and businesses.
- Reduced price – community groups and members
- Pay It Forward – a kindness-driven money donation scheme where everyone is welcome, with no wrong door.
- Payment free – crisis response

Excluding deliveries to cooking group attendees, we have supplied a total of 9,316 food boxes. Since April 2024 we have also supplied 158 food support packages via Discharge to Recharge (hospital discharge project), 1,522 healthy ready meals and 2,672 healthy packed lunches.

#### **Association of Ukrainians in Great Britain (AUGB)**

AUGB the first point of contact for Ukrainian refugees arriving in Edinburgh. We make regular deliveries, supplying ingredients for making meals and toys for playroom activities.

#### **Weekly Marketplace**

In the Autumn of 2024, we created a highly attractive and welcoming Marketplace onsite at ECF, run by a combination of staff and volunteers. This both generates additional income and importantly fosters community inreach and community development, further allowing us to triage community members in need. The Marketplace runs twice a week, with local and on street advertising. A local business has created and donated a large permanent sign for the outside of the premises. The Marketplace serves local residents and passersby and provides a pickup place for those placing orders with ECF. The marketplace has served 1125 customers.

#### **Bridging the Gap**

From May 2024 our Sustain-funded Bridging the Gap pilot has enabled us to source and sell subsidised agro-ecological/organic produce to low-income communities, via Leith Walk's Police Box and our Marketplace. This initiative has strengthened our relationships with local growers and organic supply chains, enabling us to expand our range of seasonal, sustainable, and agro-ecological produce while supporting the local economy. We look forward to growing sales and engaging with more communities to increase access to affordable chemical-free produce.

## **EDINBURGH COMMUNITY FOOD LTD.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Hospital Stalls**

Our hospital stalls at the Royal Infirmary, Western General and Royal Hospital for Children and Young People ran monthly across the year - with an additional six instances in the run-up to Christmas - and served 2,310 customers. In addition to this we developed CPD inputs for paediatric dietitians and health visitors and provided menopause support seminars to staff at the Royal Infirmary.

#### **Take and Make DIY Meal Kits**

Our Take & Make DIY meal kits continue to flourish. Thanks to support from the Food and Drink Federation Scotland we have developed full front and rear pack labelling with macro-nutrient profiling, in addition to three new meals. We have supplied a total of 1,296 meal bags, under our full-priced/subsidised/free model based on ability to pay. Recipients have included Leith Gives, Castleview Primary's food bank, Edinburgh Leisure, Hospital Outlet customers, Pilmey Development Project, Leith Walk Police Box, Scottish Government colleagues, and NHS staff.

#### **Best Start Food box scheme**

We support the Best Start food scheme by supplying a targeted and enhanced healthy food box for those in receipt of the Best Start Food Grant. We also top up the box with wrap-around support, including nutritional information, vaccination and screening leaflets, oral health toothbrush and toothpaste packs, and additional free healthy store cupboard items from Fareshare and donations.

#### **Food and Health Training**

In 2024-25 our training catalogue included:

##### **Royal Environment Health Institute of Scotland (REHIS)**

We have been delivering REHIS training courses for 17 years - and this year our team of five delivered courses in Food Hygiene, Food and Health (Nutrition), Food and Health for Carers of Adults with Learning Disability, Allergy Awareness, Elementary Nutrition, and Eating Well for Older People. In 2022 we were awarded a two-year contract to train the City of Edinburgh Council's school's catering staff and have to date trained around 700 individuals. This training has been extended to 2025. We ran 35 courses and trained over 280 people with a 99.5% pass rate. 30% of candidates use their learning to move into employability, further attainment, and volunteer opportunities.

##### **Health Talks**

In addition to the REHIS courses, a variety of one-hour health talks were run across the year based on elements from the food hygiene and nutrition courses. These talks were utilised by a variety of community organisations and other businesses.

We also delivered 50 health talks, with a total of 463 participants.

##### **Health Promotion Campaigns**

Edinburgh Community Food has supported and engaged in 28 health promotion and healthy food awareness campaigns during 2024-2025, all with an online component. In addition to online content sharing and promotion, we have also supported campaigns with bespoke content including:

- Health information leaflets
- Articles in ECF newsletters
- Creation and delivery of health talks to partners and communities
- The promotion of seasonal ingredients (e.g., apples) and recipes (e.g. spicenotsalt recipes for World Salt Awareness Week and meat-free dishes for Veganuary)
- Promotion of project work via broadcast media.

##### **Sustainability**

Working with our supply chains and partners Edinburgh Community Food has been continually helping to lower our carbon footprint, reduce plastics use, reduce waste, and improve our sustainability agenda. We have made significant strides towards becoming paperless and have moved finance, invoicing, and HR systems online. We currently have three electric vans and two charging points and have recently purchased an electric Tuk-Tuk 'Ed' (Ed-ucation, Ed-ible, Ed-inburgh) vehicle for community outreach and deliveries. 'Ed' was designed and developed by Napier University product design students will continue to deliver sustainable food activities to schools and businesses.

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# EDINBURGH COMMUNITY FOOD LTD.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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To tackle poverty and in light of recent energy price increases, all of our cooking groups and training programmes raise awareness of energy reduction methods and provide practical tips to minimise food waste, reduce energy usage, and access equipment when required.

Since late summer 2023 we have partnered with Big House. We have been using Big House equipment and utensils in our cooking groups and have been adding items to our food box deliveries (including toiletries, pet foods and feminine hygiene products sourced elsewhere).

#### **Future Plans**

##### **Strategic Leadership and Learning**

In 2025, our Chief Executive, Brenda Black, undertook a prestigious Churchill Fellowship with the aim of improving health outcomes for food-insecure young mothers and children. By studying international models of food systems, social protection, and community-led support, she is bringing back insights that will inform both the effectiveness and efficiency of ECF's programmes. This investment in leadership learning is expected to generate long-term value, strengthening ECF's ability to direct resources where they achieve the greatest impact. As we approach our 30th anniversary in 2026, the Fellowship is helping to ensure that ECF continues to deliver innovative, financially sustainable solutions to food insecurity for years to come.

##### **Organisational Development**

We will continue to strengthen our organisational resilience through focused succession planning for both the board and key leadership roles. Alongside this, we are committed to ongoing staff development to support our team's growth and effectiveness.

##### **30th Anniversary Planning**

Looking ahead beyond the current financial year, we will begin preparations to mark the organisation's 30th anniversary in 2026, with plans to celebrate our impact and engage our community in meaningful ways.

##### **Communications and Advocacy**

As part of our ongoing strategy, we will advance the 'Amplify & Advocacy' priority. This will include amplifying community voices—particularly those with lived experience—and continuing to advocate on behalf of the families and individuals we support through engagement with the Scottish Parliament, local authorities, and key policy forums to influence systems change and promote more equitable food and wellbeing outcomes.

##### **Financial Sustainability and Reserves Policy**

Recognising the challenges of the current funding landscape, the board has identified income maximisation as a strategic priority. As part of this focus, we will also review and consider our reserves policy to ensure financial sustainability and impact.

As at 31st March 2025, the charity held total reserves of £515,140 (2024 - £391,124) of which £68,824 (2024 - £98,430) were restricted and could only be used to fund the projects for which they were received. Unrestricted reserves are £446,316 (2024 - £292,694).

##### **Going Concern**

The Trustees have no concerns about Edinburgh Community Food continuing as a going concern.

##### **Reserves Policy**

Edinburgh Community Food's reserves policy for unrestricted reserves is to ensure that the balance is a minimum of 3 months running costs, estimated at £65k per month; or the cost of winding up, whichever is greater. With unrestricted reserves of more than £290k, and a board commitment to maintain a working reserve total of £300k, we are pleased to be meeting this policy.

## **EDINBURGH COMMUNITY FOOD LTD.**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Company is a Company limited by guarantee without share capital. The Company's objects and powers are prescribed by its Memorandum of Association, and it is governed in accordance with its Articles of Association.

##### **Trustees**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Farwell

K Muir

W Butler

A Colling

(Resigned 24 September 2024)

S Monvoisin

(Resigned 12 March 2025)

K Pryor

R Haque

(Appointed 19 February 2025)

M Robinson-Miles

(Appointed 19 February 2025)

W Ayesha

(Appointed 19 February 2025)

##### **Recruitment, appointment and training of new trustees**

The members of Edinburgh Community Food Ltd. elect trustees of the Management Board. In the year, three new trustees were elected. Each was given a buddy to help with operational matters and general support. Trustees are given a pack, including key documents and code of conduct to help Trustees understand the organisation and our expectations of them.

##### **Management**

The day to day running of the Charity is delegated to the CEO and senior members of staff. There are working groups on specific topics that are attended by a mix of Trustee and staff members.

##### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is a standard item on monthly board meetings. Board meetings include standing items, focusing on core areas of risk: Finance, Risk, Safeguarding, and Conflicts of Interest. A risk register is maintained and reviewed regularly.

##### **Auditor**

In accordance with the company's articles, a resolution proposing that Findlays Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

##### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

N Farwell

**Chair**

29 August 2025

## **EDINBURGH COMMUNITY FOOD LTD.**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Edinburgh Community Food Ltd. for the purpose of company law, are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# EDINBURGH COMMUNITY FOOD LTD.

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND TRUSTEES OF EDINBURGH COMMUNITY FOOD LTD.

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#### Opinion

We have audited the financial statements of Edinburgh Community Food Ltd. (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, 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 2025 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.

#### 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 charity 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 charity'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.

#### Other information

The other information comprises the information included in the 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# EDINBURGH COMMUNITY FOOD LTD.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS AND TRUSTEES OF EDINBURGH COMMUNITY FOOD LTD.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 trustees' 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 charity'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.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 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, as outlined above, to detect material mis-statements in respect of irregularities, including fraud and non-compliance with laws and regulations as detailed below.

The audit team has appropriate skills and expertise required and through discussions with management and Trustees, knowledge of the sector to ensure any non-compliance is recognised and all necessary disclosures are made. The controls in place help the Charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, employment law, food hygiene laws, health and safety laws and fraud
- Review of correspondence with regulators including OSCR, Companies House and legal advisors
- Review of legal fees expenditure and board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including the application of judgement-based accounting policies and the allocation of restricted expenses
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Performing analytical procedures to identify any unusual transactions.

## **EDINBURGH COMMUNITY FOOD LTD.**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS AND TRUSTEES OF EDINBURGH COMMUNITY FOOD LTD.**

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Because of the field in which the charity operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:

- Companies Act 2006
- FRS 102
- SORP 2019

Indirect impact on financial statements:

- Employments laws
- Health & safety laws
- Food hygiene regulations
- GDPR

Because of the inherent limitations of an audit, there is 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **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.

**Lesley Campbell, BA, C.A. (Senior Statutory Auditor)**

**for and on behalf of Findlays Audit Limited**

**Statutory Auditors**

11 Dudhope Terrace

Dundee

Scotland

DD3 6TS

29 August 2025

Findlays Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## EDINBURGH COMMUNITY FOOD LTD.

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	56,242	562,599	618,841	503,394
Charitable activities	4	271,342	-	271,342	212,987
Other income	5	4,561	-	4,561	3,810
<b>Total income</b>		<u>332,145</u>	<u>562,599</u>	<u>894,744</u>	<u>720,191</u>
<b>Expenditure on:</b>					
Charitable activities	6	178,523	592,205	770,728	763,640
<b>Total expenditure</b>		<u>178,523</u>	<u>592,205</u>	<u>770,728</u>	<u>763,640</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>153,622</u>	<u>(29,606)</u>	<u>124,016</u>	<u>(43,449)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		292,694	98,430	391,124	434,573
<b>Fund balances at 31 March 2025</b>		<u>446,316</u>	<u>68,824</u>	<u>515,140</u>	<u>391,124</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 34 form part of these financial statements.

## EDINBURGH COMMUNITY FOOD LTD.

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	3	62,030	441,364	503,394
Charitable activities	4	212,987	-	212,987
Other income	5	3,810	-	3,810
<b>Total income</b>		278,827	441,364	720,191
<b>Expenditure on:</b>				
Charitable activities	6	341,527	422,113	763,640
<b>Total expenditure</b>		341,527	422,113	763,640
<b>Net income/(expenditure) and movement in funds</b>		(62,700)	19,251	(43,449)
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		355,394	79,179	434,573
<b>Fund balances at 31 March 2024</b>		292,694	98,430	391,124

# EDINBURGH COMMUNITY FOOD LTD.

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		38,373		24,160
<b>Current assets</b>					
Stocks	13	7,229		8,534	
Debtors	14	47,212		59,166	
Cash at bank and in hand		466,119		352,961	
		<u>520,560</u>		<u>420,661</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(43,793)</u>		<u>(52,470)</u>	
<b>Net current assets</b>			<u>476,767</u>		<u>368,191</u>
<b>Total assets less current liabilities</b>			<u>515,140</u>		<u>392,351</u>
<b>Provisions for liabilities</b>	16		-		(1,227)
<b>Net assets excluding pension liability</b>			<u>515,140</u>		<u>391,124</u>
<b>Net assets</b>			<u><u>515,140</u></u>		<u><u>391,124</u></u>
<b>The funds of the charity</b>					
Restricted income funds	17	68,824		98,430	
Unrestricted funds		446,316		292,694	
		<u>515,140</u>		<u>391,124</u>	

The notes on pages 17 to 34 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 August 2025

N Farwell  
Chair

Company registration number SC166876 (Scotland)

## EDINBURGH COMMUNITY FOOD LTD.

### STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		140,301		38,427
<b>Investing activities</b>					
Purchase of tangible fixed assets		(27,143)		(3,096)	
<b>Net cash used in investing activities</b>			(27,143)		(3,096)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			113,158		35,331
Cash and cash equivalents at beginning of year			352,961		317,630
<b>Cash and cash equivalents at end of year</b>			<u>466,119</u>		<u>352,961</u>

The notes on pages 17 to 34 form part of these financial statements.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Edinburgh Community Food Ltd. is a private company limited by guarantee incorporated in Scotland. The registered office is 22 Tennant Street, Leith, Edinburgh, EH6 5ND.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants including government grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slowmoving items

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical judgements

##### Depreciation

Tangible fixed assets are depreciated over their estimated useful lives, which are reviewed annually. The review considers factors such as the asset's physical condition, ongoing maintenance, and the risk of obsolescence, to ensure the depreciation period remains appropriate.

An assessment is also carried out to determine whether there are any indicators of impairment. This involves evaluating the continued economic viability of the asset's intended use and purpose.

##### Allocation of Expenditure to Restricted Funds

Expenditure is allocated to restricted funds in accordance with budgeted costs once the expenditure has been incurred. Direct costs are charged specifically to the relevant fund.

Salaries are allocated to projects either directly or on a percentage basis. Where staff costs are funded by a specific project, the associated wages are allocated directly. For employees working across multiple projects, salary costs are apportioned based on the estimated percentage of time spent on each project.

##### VAT Partial Exemption and Recoverable Input VAT Estimate

The charity is partially exempt for VAT purposes due to the nature of its mixed business and non-business activities. Consequently, not all input VAT incurred is recoverable.

An estimate of recoverable input VAT is made at year end using a reasonable and supportable methodology. This involves categorising expenditure by activity type (e.g., charitable, trading, overhead), allocating costs to appropriate drivers such as staff time or floor space, and applying a recovery rate that reflects the proportion attributable to business (i.e., taxable) activities versus exempt or non-business activities.

This estimation process is reviewed annually and revised where material variances from prior years are identified. Management considers this methodology to be a fair and consistent basis for calculating recoverable VAT, in accordance with HMRC guidance and applicable accounting standards.

##### Bad Debt Provision

A review is undertaken at each year end to assess the likelihood of aged receivable balances becoming irrecoverable. Where balances are considered doubtful, they are transferred to a bad debt provision pending further clarity on their recoverability.

No such provision has been required at the current year end, as no balances were assessed as doubtful.

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	6,024	-	6,024	14,365	25,343	39,708
Grants receivable	50,218	562,599	612,817	47,665	416,021	463,686
	56,242	562,599	618,841	62,030	441,364	503,394
<b>Grants receivable for core activities</b>						
EJNB	-	160,426	160,426	-	178,252	178,252
City of Edinburgh Council	-	179,162	179,162	-	60,935	60,935
Scottish Government	-	114,155	114,155	-	99,695	99,695
Sustain Alliance	-	44,092	44,092	-	-	-
Edinburgh & Lothian Greenspace Trust	-	28,005	28,005	-	31,197	31,197
Foundation Scotland	39,000	-	39,000	39,000	-	39,000
Other	11,218	36,759	47,977	8,665	45,942	54,607
	50,218	562,599	612,817	47,665	416,021	463,686

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Activities</b>		
Food provision & education	271,342	212,987

### 5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	4,561	3,810

### 6 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	422,562	409,524
Depreciation and impairment	12,931	7,969
Purchases	195,879	193,922
Office costs	23,077	26,490
Premises expenses	53,360	58,324
Motor expenses	8,290	6,275
Project costs	31,255	42,860
Other staff costs	6,927	2,466
Bad debts	62	385
Over-recovery of input VAT	845	(3,172)
	755,188	745,043
<b>Share of support and governance costs (see note 7)</b>		
Governance costs	15,540	18,597
	770,728	763,640
<b>Analysis by fund</b>		
Unrestricted funds	178,523	341,527
Restricted funds	592,205	422,113
	770,728	763,640

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs	Governance costs £	2025 £	2024 £
Audit fees	9,692	9,692	8,956
Legal and professional	4,114	4,114	4,070
Bank interest	1,732	1,732	1,483
Pension deficit interest	2	2	233
Accountancy services	-	-	3,855
	<u>15,540</u>	<u>15,540</u>	<u>18,597</u>
Analysed between			
Charitable activities	<u>15,540</u>	<u>15,540</u>	<u>18,597</u>

Governance costs includes payments to the auditors of £9,692 (2024 - £8,956) for audit of the charity's annual financial statements and £nil (2024 - £1,070) for tax advisory services.

8 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,692	8,956
Depreciation of owned tangible fixed assets	12,931	7,969
	<u>22,623</u>	<u>16,925</u>

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity, or were reimbursed for any expenses during the year (2023 - £NIL).

#### 10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
16	17
<u>16</u>	<u>17</u>

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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10 Employees	(Continued)	
Employment costs	2025	2024
	£	£
Wages and salaries	383,750	375,376
Social security costs	28,974	26,349
Other pension costs	9,838	7,799
	<u>422,562</u>	<u>409,524</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,000 to £70,000	<u>1</u>	<u>-</u>

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	<u>113,635</u>	<u>106,780</u>

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 April 2024	-	88,126	11,384	46,444	145,954
Additions	6,542	4,309	1,266	15,026	27,143
	<u>6,542</u>	<u>4,309</u>	<u>1,266</u>	<u>15,026</u>	<u>27,143</u>
At 31 March 2025	6,542	92,435	12,650	61,470	173,097
	<u>6,542</u>	<u>92,435</u>	<u>12,650</u>	<u>61,470</u>	<u>173,097</u>
<b>Depreciation and impairment</b>					
At 1 April 2024	-	80,841	11,384	29,568	121,793
Depreciation charged in the year	1,635	2,898	422	7,976	12,931
	<u>1,635</u>	<u>2,898</u>	<u>422</u>	<u>7,976</u>	<u>12,931</u>
At 31 March 2025	1,635	83,739	11,806	37,544	134,724
	<u>1,635</u>	<u>83,739</u>	<u>11,806</u>	<u>37,544</u>	<u>134,724</u>
<b>Carrying amount</b>					
At 31 March 2025	4,907	8,696	844	23,926	38,373
	<u>4,907</u>	<u>8,696</u>	<u>844</u>	<u>23,926</u>	<u>38,373</u>
At 31 March 2024	-	7,284	-	16,876	24,160
	<u>-</u>	<u>7,284</u>	<u>-</u>	<u>16,876</u>	<u>24,160</u>
<b>13 Stocks</b>				<b>2025</b>	<b>2024</b>
				£	£
Finished goods and goods for resale				7,229	8,534
				<u>7,229</u>	<u>8,534</u>
<b>14 Debtors</b>				<b>2025</b>	<b>2024</b>
				£	£
<b>Amounts falling due within one year:</b>					
Trade debtors				33,879	30,245
Other debtors				1,492	26,675
Prepayments and accrued income				11,841	2,246
				<u>47,212</u>	<u>59,166</u>
				<u>47,212</u>	<u>59,166</u>
<b>15 Creditors: amounts falling due within one year</b>				<b>2025</b>	<b>2024</b>
				£	£
Trade creditors				22,750	22,354
Other creditors				9,042	14,163
Accruals and deferred income				12,001	15,953
				<u>43,793</u>	<u>52,470</u>
				<u>43,793</u>	<u>52,470</u>

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Provisions for liabilities	Notes	2025 £	2024 £
Retirement benefit obligations	18	-	1,227
		-	1,227

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Capital Funds	30,372	-	(7,593)	22,779
EIJB	-	160,426	(160,426)	-
City of Edinburgh Council	24,022	154,162	(160,408)	17,776
Big House	19,743	25,000	(44,743)	-
Bridging the Gap	-	44,092	(44,092)	-
Big House	500	-	(500)	-
Corra	2,100	-	(2,100)	-
Growing to Love	-	4,903	(1,445)	3,458
Discharge to Recharge	7,399	-	(3,041)	4,358
Menu for All	-	13,000	(3,187)	9,813
Out & About	-	28,005	(28,005)	-
Reformu8 for Health	-	3,478	(3,478)	-
Scottish Government	-	114,155	(113,155)	1,000
Take & Make	-	5,000	(2,150)	2,850
Meals & More	14,294	10,378	(17,882)	6,790
	98,430	562,599	(592,205)	68,824

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds	(Continued)			
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Capital Funds	24,495	12,000	(6,123)	30,372
EIJB	-	178,252	(178,252)	-
Out & About	-	31,197	(31,197)	-
City of Edinburgh Council	-	55,954	(31,932)	24,022
Scottish Government	-	99,695	(99,695)	-
Big House	-	25,343	(5,600)	19,743
Community Projects	-	14,500	(7,101)	7,399
Coorie-In	-	500	-	500
Stay and Play	1,613	-	(1,613)	-
Food, Fuel & Cost of Living Awards	7,812	-	(7,812)	-
A Welcome Door	27,500	-	(27,500)	-
Corra	5,250	-	(3,150)	2,100
Leith Chooses	-	4,981	(4,981)	-
Stay and Play	1,742	-	(1,742)	-
Meals and More	10,767	11,942	(8,415)	14,294
Vocal	-	500	(500)	-
Menu for All	-	3,000	(3,000)	-
Food Flow	-	3,500	(3,500)	-
	<u>79,179</u>	<u>441,364</u>	<u>(422,113)</u>	<u>98,430</u>

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 Restricted funds

(Continued)

#### Capital

#### Funding

This fund contains various capital grants which enabled the charity to invest in vehicles and develop their warehouse facilities. The balance on this fund is being depreciated over the useful life of the underlying assets.

#### E I J B

#### Funding

Edinburgh Integrated Joint Board grant provides core funding. This allows Edinburgh Community Food to help tackle health inequalities by engaging with and supporting more people in communities to eat more healthily and by improving our sustainability and impact. Edinburgh Community Health Forum provide robust, consistent support.

#### City

of

Edinburgh

Council

#### Funding

This funding includes several project-specific grants that support Edinburgh Community Food's mission to improve health and wellbeing through food and nutrition. The following initiatives were funded during the year:

- Edinburgh Family Support Partnership: Delivery of food and nutrition support to families as part of a multi-agency early intervention programme.
- Edinburgh Employer Recruitment Incentive (EERI): Supports recruitment and training of individuals facing barriers to employment within Edinburgh Community Food.
- Willow / Crossroads Project: Provides nutrition support to women involved in the justice system, promoting recovery and improved wellbeing.
- Healthy Little Foodies: Delivers early years nutrition workshops and resources for parents and carers.
- Leith Chooses: Locally allocated funding used for food education and cooking sessions in the Leith community.

#### Big

House

#### Project

ECF have been working with the Big House Project in Fife to provide local organisations, community cafes, charities, schools and health & social work teams with essential items for children and families, including kitchen & cooking equipment, bedding, nappies, toilet rolls, clothing and shoes.

#### Bridging the Gap

Edinburgh Community Food partners with Sustain to pilot affordable, subsidised organic produce markets in Leith, increasing low-income communities' access to climate-friendly food.

#### C o o r i e - l n

This was funded by THRIVE and allowed payments to be made to cafes to provide winter warm spaces.

#### Corra

The Wellbeing Fund delivered by Corra Foundation was set-up to support community recovery and improve health and wellbeing. Edinburgh Community Food successfully used the funding to provide £50 emergency payments.

#### Growing to Love 24-25

Edinburgh Community Food partners with VegPower to deliver Growing to Love, a nationwide project engaging children in growing food, promoting healthy eating, sustainability, and environmental awareness.

#### Discharge to Recharge

Through the Edinburgh Wellbeing Pact Capacity to Collaborate Edinburgh Community Food developed our 'Discharge to Recharge' food provision programme for people being discharged from hospital without help at home. The aim of this food provision is to ease delayed discharge across the city.

#### M e n u

f o r

A l l

The Menu for All network was developed in response to a call to action from the Edinburgh Poverty Commission, with a vision to ensure no one goes hungry due to a lack of money and that Food Banks are the last port of call. Menu For All joins food and support access aims to give Edinburgh the scalable capacity to respond to need, build and coordinate capacity across the city, and provide accessible and reliable support services to those in need.

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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#### 17 Restricted funds

(Continued)

##### Out & About

Out & About is a long-running health, greenspace and physical activity programme run in partnership with Edinburgh and Lothians Greenspace Trust, with a remit to deliver environmental, health and social benefits within South East Edinburgh, Oxgangs and Dumbiedykes.

##### R e f o r m u l 8

f o r

H e a l t h

Edinburgh Community Food participated in the Scottish Government's Reformulation for Health programme, enhancing nutritious 'Take & Make' meal kits by reducing fat, salt, sugar, and calories, boosting fibre and vegetables, and providing clearer health information.

##### S c o t t i s h

G o v e r n m e n t

Scottish Government funding includes several grants awarded annually for projects such as Eat Well for Oral Health, Future Food, Targeted Action in Food Settings, and Learning Exchange (administered by the Scottish Community Alliance). These initiatives focus on improving public health by promoting healthier diets and tackling food inequalities.

- Eat Well for Oral Health promotes better nutrition to support dental health, particularly among children and vulnerable groups.
- Future Food explores sustainable, affordable, and nutritious food options to encourage long-term healthy eating habits.
- Targeted Action in Food Settings works to improve food environments in community venues, workplaces, and schools, making healthier choices more accessible.
- Learning Exchange facilitates sharing of best practices and collaboration across food-related organisations, enhancing the impact of community food initiatives.

##### T a k e

&

M a k e

Funding received from Leith Trust to support the Take & Make meal kit programme, which provides nutritious, easy-to-prepare meal kits to individuals and families, helping to improve cooking skills and promote healthier eating habits within the community.

##### Meals & More

Meals and More provide financial support to Edinburgh Community Food, enabling them to support vulnerable families and their children across Edinburgh who are struggling to access nourishing food during school holidays. The support - which is provided across all school holidays - includes food, recipes, health promotion information, cooking equipment, opportunities for physical activity, cash first information and partner organisation signposting information.

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Retirement benefit schemes

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.

#### Defined benefit schemes

The charity participates in a multi-employer scheme which provides benefits to some 77 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

#### Key assumptions

	2025	2024
	%	%
Discount rate	4.98	4.9
Amounts recognised in the profit and loss account:		
	2025	2024
	£	£
Net interest on defined benefit liability/(asset)	-	233
	=====	=====
The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:		
	2025	2024
	£	£
Present value of defined benefit obligations	-	1,227
	-----	-----
Deficit in scheme	-	1,227
	=====	=====

# EDINBURGH COMMUNITY FOOD LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Retirement benefit schemes

(Continued)

#### Deficit contributions

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows: From 1 April 2022 to 31 May 2024:

£1,473,969 per annum (payable monthly and increasing by 3% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the charity has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Movements in the present value of defined benefit obligations:

	2025 £
Liabilities at 1 April 2024	1,227
Deficit contribution paid	(1,227)
	<u>          </u>

The defined benefit obligations arise from plans which are wholly or partly funded.

### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	292,694	332,145	(178,523)	446,316
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	355,394	278,827	(341,527)	292,694
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	15,594	22,779	38,373
Current assets/(liabilities)	430,722	46,045	476,767
	<u>446,316</u>	<u>68,824</u>	<u>515,140</u>
	<u><u>446,316</u></u>	<u><u>68,824</u></u>	<u><u>515,140</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	5,788	18,372	24,160
Current assets/(liabilities)	288,133	80,058	368,191
Provisions and pensions	(1,227)	-	(1,227)
	<u>292,694</u>	<u>98,430</u>	<u>391,124</u>
	<u><u>292,694</u></u>	<u><u>98,430</u></u>	<u><u>391,124</u></u>

#### 21 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	26,300	26,800
Between two and five years	47,300	73,600
	<u>73,600</u>	<u>100,400</u>
	<u><u>73,600</u></u>	<u><u>100,400</u></u>

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2023 - £NIL).

## EDINBURGH COMMUNITY FOOD LTD.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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23	Cash generated from operations	2025 £	2024 £
	Surplus/(deficit) for the year	124,016	(43,449)
	<b>Adjustments for:</b>		
	Depreciation and impairment of tangible fixed assets	12,931	7,969
	Difference between pension charge and cash contributions	(1,227)	(6,929)
	<b>Movements in working capital:</b>		
	Decrease in stocks	1,305	3,341
	Decrease in debtors	11,954	67,672
	(Decrease)/increase in creditors	(8,678)	22,374
	(Decrease)/increase in provisions	-	(12,551)
	<b>Cash generated from operations</b>	<u>140,301</u>	<u>38,427</u>
		<u><u>140,301</u></u>	<u><u>38,427</u></u>
24	<b>Analysis of changes in net funds</b>		

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.