

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead, Housing and Employability

Council 26th February 2020

Subject: West Dunbartonshire Community Foodshare

1. Purpose

- 1.1** The purpose of the report is to provide an update on the financial challenges facing West Dunbartonshire Community Foodshare (WDCF).

2. Recommendations

- 2.1** It is recommended that Council:

- i) notes the position regarding the £50,000 agreed by Council as a stop-gap for 2019/20 as detailed at 4.2 below; and
- ii) agrees to provide a one-off earmarked contingency fund of up to £50,000 that can be drawn on up to September 2022 contingent on due diligence by Council officers and based on the development and implementation of a full plan for sustainability and would only be utilised if WDCF are unsuccessful in securing external funding.

3. Background

- 3.1** WDCF had applied for Scottish Government 'Investing in Communities' funding (£132,087 for a three year period) in May 2019. This funding would have stabilised the organisations circumstances for three years from April 2020. There was no indication from the Scottish Government that the application would be unsuccessful. However, following delays in the process the application was rejected. This leaves them in an extremely precarious situation while facing increasing general demand driven by the negative impact of welfare reform; increased seasonal demand and additional pressure because of Brexit uncertainty and associated reports of potential food insecurity.
- 3.2** Accordingly, as an emergency measure, at its meeting in December 2019 a Council motion proposed setting up a contingency fund of £50,000 from free reserves for the use, as required, by WDCF at this challenging financial time.
- 3.3** The motion stated: 'As a stop-gap measure, Council agrees to make up to £50,000 available from free reserves to keep WDCF services running in the current financial year, and they should request funds from this set aside budget, as they need them. Council delegates authority to the Strategic Lead

for Housing & Employability, or his nominated staff, to authorise payments subject to appropriate due diligence checks. Council asks officers to liaise with WDCF and ascertain exactly how the group have found themselves in such financial difficulty and what support they need from the Council or other bodies to continue providing important services to local people in a sustainable way’.

- 3.4** Housing and Employability staff met with WDCF board members in January 2020 to discuss WDC support. The aim was to establish the level of financial risk; how WDCF found itself in that position; their storage requirements (and therefore rental costs); what if any support West Dunbartonshire Council staff could provide to support their efforts to become more sustainable.
- 3.5** WDCF’s current position is aided by a grant of £25,000 that was awarded to them by the Council when setting the budget for 2019/20 on 27 March 2019 which agreed £25,000k each year for four years for WDCF.

4. Main Issues

- 4.1** WDCF has provided a copy of their latest ‘Annual Report and Financial Statement which show a modest surplus for 2018/2019 period. The accounts identify a list of nine funders providing £83,645 of income, with £77,421 paid directly to charitable activities. The Annual Report and Financial Statement is provided as Appendix 1.
- 4.2** WDCF also provided an ‘Income and Expenditure’ sheet for the period from April 2019 to March 2020, which is included as Appendix 2. The Income and Expenditure Sheet shows a small surplus of approximately £11,500 to December 2019. However, discussions with the WDCF service manager provided an updated projection of a deficit of £1,320 for the financial year 2019/20.

WDCF Total Income – April 2019 – Dec 2019	£115,978
WDCF Total Expenditure - April 2019 – Dec 2019	£104,454
WDCF Projected Financial Position April 2020	-£1,320

- 4.3** To illustrate the longer term projection, WDCF provided financial projections on the basis of income and expenditure from December 2019 to September 2022 (Appendix 2). WDCF anticipates a deficit of £117,644 to the end of September 2022. The income expenditure projections provided by WDCF are summarised as:

Financial Projections Oct 19 – September 2022	
Expenditure	
staff costs	£168,000
running costs (including rent)	£58,000
Total Cost	£226,000
Income	£108,356

Anticipated Deficit	£117,644
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- 4.4** The organisation relies heavily on grant funding. However, discussions with staff suggest that much of this will end in the 2020/21 financial year. The rejection from Scottish Communities Funding, and uncertainty with other funds, has left the organisation reliant on short term funding of £25,000 each year from West Dunbartonshire Council and £15,000 each year from the Robertson Trust.
- 4.5** Funding from the Council, which is already in place, is for costs associated with running their core Foodbank operations. This includes the cost of renting their premises, staffing or purchasing goods or equipment and is to be reviewed in 2023. The projections provided do not assume substantial growth from the reported 2018/2019 position.
- 4.6** Discussion with staff identified that while there may be seasonal fluctuations in activity the existing staff complement is supported by input from a group of 90 volunteers. These volunteers are utilised to meet additional seasonal demand placed on the organisation. The amount of time the volunteers donate to the charity is variable, ranging from a couple of hours each week to 35 hours each week. However, while this input is extremely important, the service could not be maintained solely on the basis of volunteers.
- 4.7** Currently the charity has a lease agreement for two units at Leven Valley Enterprise Centre. The premises support their '*emergency food distribution*' and '*Brunch Bag project*'. These activities support approximately 12,000 people each year. This is an increase from the figure of 9,455 which was set out in the organisations 2018/2019 Annual Report and Financial Statement. This is a figure that will fluctuate on the basis of demand and the funds available to the organisation. In addition to direct requests for support, the organisation accepts referrals from a range of council and health services, providing both ambient food, surplus fresh and frozen food for those individuals and families identified as in need of assistance.
- 4.8** The Brunch Bag project supports an average of 100 children each week of the summer and Christmas holidays. There has also been an increased demand for toy bank services over the Christmas period. These additional activities are met by additional input from volunteers.
- 4.9** Despite increasing demand and the uncertainty that arose from planning for the UK's exit from the European Union the organisation has not expanded its services and has not incurred unnecessary additional costs. The shortfall in funding is entirely due to the loss or uncertainty of existing funding support and the rejection of funding from the Scottish Government Communities Fund.
- 4.10** WDCF has been proactive with grant application efforts during this period, subsequently receiving the notification of a grant award of £15,000 from the Robertson Trust. While this has alleviated some of the organisations difficulties, the financial challenge remains and WDCF has submitted further

applications for funding from a range of trusts and grant making bodies to complement their campaign of encouraging public donations. The outcome of these efforts will become clearer during 2020/2021.

- 4.12** The organisation will base future development on the implementation of a plan that reduces dependency on council funding with progress monitored on a 6-monthly basis.
- 4.13** WDCF has established a short to medium term succession plan to overcome the current challenges and establish a more sustainable approach. This includes increasing efforts to secure additional funding and exploring income generation opportunities. WDCF has established a contingency plan for a planned reduction in the staff complement and scale of operations should these income generation efforts prove to be unsuccessful.
- 4.14** The organisation requests support of up to £50,000 for their transition to securing alternative funding and failing that to support them to implement their planned reduction in the scale of their services and by reducing staff costs.

5. People Implications

- 5.1** There are no personnel issues for West Dunbartonshire Council staff.

6. Financial and Procurement Implications

- 6.1** As noted above the WDCF aim to become more financially resilient over the next period and are requesting that the Council provides £50,000 contingency funding should this be required by them. Should Members wish to support this then an element of reserves can be earmarked for this purpose.
- 6.2** There are no procurement implications arising from this report.

7. Risk Analysis

- 7.1** It is anticipated that the outcome of the income generation efforts will become clearer in the medium term in the financial year 2021. However, it is clearly recognised that, given the funding environment, the opportunities may be limited and there are risks associated in applying for funding.
- 7.3** Given the circumstances, and in order to reduce the risk of failing to secure funding from external sources, the organisation would welcome any developmental assistance that may be available for developing and submitting funding applications and exploring income generation possibilities. This will include drawing on support from third sector and community development organisations such as West Dunbartonshire CVS.

8. Equalities Impact Assessment (EIA)

- 8.1** There is no EIA required. However, the Council when making decisions of a strategic nature about how to exercise its functions, needs to have due regard to the desirability of exercising them in a way that is designed to reduce the inequalities of outcome which result from socio-economic disadvantage. The potential loss of WDCF services may have a negative impact on the available services that mitigate the worst impact of socio-economic disadvantage.

9. Consultation

- 9.1** In order to fully determine the extent of WDCF's challenges council staff consulted staff and Board directors at the organisation.

10 Strategic Assessment

- 10.1** Consideration of support for WDCF to overcome the challenges it faces is consistent with the council's aim to deliver
- Efficient and effective frontline services that improve the everyday lives of residents.

Peter Barry

Strategic Lead, Housing and Employability
January 2020

Person to Contact:	Stephen Brooks Working 4U Manager Aurora House Stephen.brooks@west-Dunbarton.gov.uk
Appendices:	Appendix 1 – WDCF Annual Report and Financial Statements; Appendix 2: WDCF Income and Expenditure April 2019 to Dec 2019 and Financial Projections to September 2022; Appendix 3 Council Decision March 2019 – Grant Support of £25,000 for WDCF to 2023.
Background Papers:	No additional reports.
Wards Affected:	All Wards.

West Dunbartonshire Community Foodshare SCIO

Scottish Charity No. - SC044248

Annual Report and Financial Statements

For the year ended 31st March 2019

West Dunbartonshire Community Foodshare

SC044248



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2018		31	03	2019

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	13,296	9,132			22,428	10,040
Legacies	-				-	
Grants		83,645			83,645	58,757
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
					-	
A1 Sub total	13,296	92,777	-	-	106,073	68,797
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,296	92,777	-	-	106,073	68,797
A3 Payments						
Expenses for fundraising activities	1,189				1,189	473
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,556	74,865			77,421	61,260
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,745	74,865	-	-	78,610	61,733
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	373				373	17,970
Purchase of investments					-	-
A4 Sub total	373	-	-	-	373	17,970
Total payments	4,118	74,865	-	-	78,983	79,703
Net receipts / (payments)	9,178	17,912	-	-	27,090	(10,906)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	9,178	17,912	-	-	27,090	(10,906)

APPENDIX 1

OSCr

Trustees' Annual Report for the period								
Period start date			Period end date					
From	Day	Month	Year	To	Day	Month	Year	
	01	04	2018		31	03	2019	

Office of the Scottish Charity Regulator

Reference and administration details

Charity name West Dunbartonshire Community Foodshare
Other names charity is known by WDCF
Registered charity number SC044248
Charity's principal address c/o Citizens Advice Bureau, 179 High Street, Dumbarton,

Postcode G82 5BN

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 George Kirkpatrick	Chairperson		
2 John Polding	Secretary		
3 Clair Coyle	Treasurer		
4 Karen McBride			
5 Mary Marra			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO governing body

Trustee recruitment and appointment

The board may at any time appoint any person to be a Charity Trustee – by way of a resolution passed by majority vote at a board meeting.

Objectives and activities

Charitable purposes

To assist all those affected by poverty in West Dunbartonshire

Summary of the main activities in relation to these objects

Providing practical support to the communities of West Dunbartonshire by way of direct distribution of food, and other items, to any in need. Signposting of information, advice and support to the communities of West Dunbartonshire on matters of social wellbeing. Raising awareness of the issues affecting the communities of West Dunbartonshire by lobbying and campaigning for changes in government policy decisions on matters of social justice and poverty.

Summary of the main achievements of the charity during the financial period

During the financial year, 2018-2019, West Dunbartonshire Community Foodshare (WDCF) has continued to expand our range of activities and support offered to those in need and affected by poverty in the West Dunbartonshire area.

Activities:

The provision of food parcels to those in need continues to be the core activity and main area of work by the Charity. Welfare benefit changes, in-work poverty and debt are the main reasons given by people for having to attend the distribution points for support.

In the calendar year January 2018 – December 2018, 9455 people were supported by the provision of food with 9097 bags distributed through our three distribution centres. The bag count is lower than the number of people supported as we now have around 30 crates set out in addition to the basic bags, from which people can select additional fresh and ambient foods, toiletries, household products and bakery items. Some people choose to take less basic bags or only take food from the crates.

We continue to rely on local people and receive food donations at the drop off facilities in all the major supermarkets within the area and two outside the municipal border. Furthermore, we have drop off facilities in the three Citizens Advice Bureau offices in the area, the local authority offices and the Golden Jubilee Hospital, as well as local businesses and workplaces.

We have increased and improved our partnerships with local supermarkets and retailers, and now uplift surplus fresh and ambient food from 18 locations each week, new partnerships include Aldi, Lidl and Co-op stores. Some new partnerships have been due to the Charity signing up with Fareshare Go and Neighbourly.

We continue to subscribe to Fareshare and uplift a weekly collection of food for distribution.

This enables us to provide high quality food to 22 community/social care groups throughout the area, including Women's Aid, Blue Triangle and those providing support to young homeless people and those with mental health issues as well as those who attend the distribution centres.

For the fourth year our highly successful Christmas Toybank appeal was very well supported by people and organisations in West Dunbartonshire. In turn, we were able to distribute toys to 653 children identified as being in need by volunteers at the distribution centres and by staff members in local authority nurseries and schools, and various social work departments.

We continue to run the School Uniform bank and this year supported 207 children with a new uniform for starting back the new school term. At times there is a need to replace items during the school year as children grow or wear items out, during term time we provided 14 children with uniform. Summer 2018's project was mainly funded by The Rotary Club of Dumbarton. Volunteers are participating in bag packing events at local supermarkets to begin raising funds for the 2019 Uniform Bank.

During the school holidays many families find it difficult providing food for their children. During each of the school holidays, we provided Holiday Brunch Bags which contain nutritious snacks, breakfast and lunch for 5 days, fruit and juice. The number of children supported in 2018 was 873. We also provided 200 families with Christmas Day hampers. This was all funded by Cash for Kids in 2018.

At Easter 2018, we organised the collection and distribution of Easter eggs. Eggs were donated by local groups and individuals from within the area, they were then given to those children supported through the distribution centres.

During the Winter months, the Charity was successful in signing up with the Scottish Power hardship fund. This enabled some people who use our service to receive vouchers, thus preventing disconnection.

We were successful in securing further funding from the Fair Food Transformation Fund which enabled our Charity to renew the employment contract of 1 part-time staff member to continue the Cooking and Growing project until 31/3/18.

The Charity secured further grants from Scotmid, the STV Appeal, and the Vale of Leven fund, to cover the salary costs of the Project Worker until 31/3/18.

The cooking and growing project has been highly successful. The sessions teach how to cook healthy, nutritious food, using low cost ingredients. We use low energy consumption multicookers, and following completion of the sessions, participants can take their multicooker home. The growing sessions teach the skills necessary for growing vegetables and herbs at home.

We have 2 part-time staff employed through Community Jobs Scotland/SCVO, a storeroom worker (since 4/10/18) and an admin worker (employed 2/10/17 until 31/3/19).

In December 2018, the Charity received grant funding from the Weir Trust (£18340) and the Vale of Leven Fund (£1458) to cover Charity operating costs.

WDCF had around 90 volunteers throughout 2018,

Achievements and performance

Financial review

Brief statement of the charity's policy on reserves

WDCF has been successful in providing a critical service across the local authority and as such we secured grant support for core operating costs from two funders covering approx. 13 months.

WDCF Board has agreed to keep a certain level of financial reserves to ensure that the main operations can continue for a period of 2 months should funding difficulties occur.

The main concerns of the Board are to ensure:

- That staff can continue working, primarily to secure new funding
- That service users are supported to move on to other services.

It has been calculated that reserves of £4000 would be required to continue running for a period of 2 months. The reserves should be built up from the unrestricted income. The level of reserves should be calculated and monitored every month by the Treasurer.

Details of any deficit

N/A

Donated facilities and services (If any)

The local Criminal Justice Team grow fruit and vegetables for WDCF, as well as doing collections and deliveries for the Charity 1.5 days per week.

Julie Melvin, ACMA, donated her time and services to prepare the accounts, and Brenda Kennedy, ACMA, donated her time and services to do the independent audit of the accounts.

We have many volunteers who donate their time to ensure the Charity continues to exist. Inclusive of all Board members.

APPENDIX 1

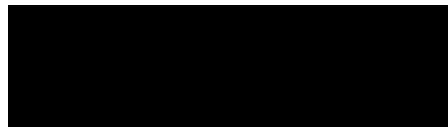
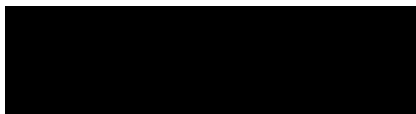
Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s) George Kirkpatrick

John Polding

Position (e.g. Chair) Chairperson

Secretary

Date

3.9.19.

3/9/19

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Charity name
NEST DUNBARTONSHIRE COMMUNITY FOODSHARE
SC 044248

Period start date
Day Month Year
01 04 2018 to
Period end date
Day Month Year
31 03 2019
(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date: 31.12.19.
BRENDA KENNEDY ACHA CGMA AMBA
CHARTERED MANAGEMENT ACCOUNTANT (CIMA - REG 1 - NO21)
BUTE DRIVE
OLD KILPATRICK
GLASGOW
G60 5AN

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

31/12/19.

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds may be used for the purchase of food, food related expenses, operating costs, toys and school clothing. We continue to receive sufficient donations to ensure continued supply of food parcels, it remains a key principle of Foodshare that donations received from members of the public and local fund raisers are primarily spent on food.

Please see additional analysis 3 for further details relating to restricted funds. Restrictions are stated in grant submission or stated when a donation is made.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Staffing Costs	Institution	3	18,071
Staffing Costs/Food/Gardening	Institution	1	19,340
Cooking & Growing skills	Institution	4	17,058
Operating Costs	Institution	2	19,798
Children's Holiday Hunger	Institution	5	9,378
Total			83,645

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

C3b Trustee remuneration - details

N/A	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Travel as required	1	1,534

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
n/a			

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Community donations	11,091	6,132			17,223	7,390
Rotary Club of Dumbarton - School Uniforms		3,000			3,000	-
Radio Clyde - School Uniforms					-	2,000
Fundraising	2,205				2,205	-
Other local organisations - School Uniforms					-	650
Total	13,296	9,132	-	-	22,428	10,040

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Community Budgeting WDC/ WDC	-	4,909	4,909	12,054
Weir Trust		18,340	18,340	-
Vale Of Leven Trust Fund		4,107	4,107	-
Scotmid		7,500	7,500	-
STV Appeal		2,000	2,000	
Asda		966	966	-
SCVO - Community Jobs Scotland		18,071	18,071	10,949
SCVO - Community Capacity & Resilience programme (CCRP)		-	-	3,875
Cash For Kids		8,412	8,412	1,409
Fair Food Transformation Fund (FFTF)		19,340	19,340	18,970
Van Fund (The Clothworkers' FY18)			-	11,500
Total	-	83,645	83,645	58,757

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					*	
					*	
					*	
					*	
					*	
					*	
					*	
Total	*	*	*	*	*	

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Employee Costs		42,291			42,291	25,974
Rent & Hall Hire		4,903			4,903	4,568
Groceries	632	10,664			11,296	4,996
					-	-
Subscriptions		-			-	2,000
Vehicle Insurance		1,472			1,472	2,418
Vehicle costs - Fuel & Repairs		4,112			4,112	4,572
Utility Costs		1,821			1,821	420
Insurance		321			321	414
Travel Expenses & Fuel	1,445	1,069			2,514	831
Equipment		216			216	7,727
Repairs & Maintenance					-	-
Training		433			433	266
Uniforms		4,352			4,352	2,942
Toys		1,809			1,809	924
Printing	58	88			146	410
Administration/Marketing					-	941
Telephone					-	898
Postage		67			67	67
Health & Safety		356			356	227
Sundries		891			1,312	665
Total	2,556	74,865	-	-	77,421	61,260

West Dunbartonshire Community Foodshare

SC044248

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Restricted fund 6 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Community Budgeting WDC - Cooking & Growing	Community Jobs Scotland	Operating Costs Only	Toy/School Uniforms/ Holiday Hunger	Cooking Sessions only	FFTF		
Receipts								
Donations				9,132			9,132	2,960
Legacies							-	
Grants	4,909	18,071	19,798	9,378	12,149	19,340	83,645	58,757
Receipts from fundraising activities							-	
Gross trading receipts							-	
Income from investments other than land and buildings							-	
Rents from land & buildings							-	
Gross receipts from other charitable activities							-	
Sub total	4,909	18,071	19,798	18,510	12,149	19,340	92,777	61,717
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	
Proceeds from sale of investments							-	
Sub total	-	-	-	-	-	-	-	-
Total receipts	4,909	18,071	19,798	18,510	12,149	19,340	92,777	61,717
Payments								
Expenses for fundraising activities							-	
Gross trading payments							-	
Investment management costs							-	
Payments relating directly to charitable activities	-	19,329	13,906	14,997	8,081	18,552	74,865	58,381
Grants and donations							-	
Governance costs:							-	
Audit / independent examination							-	
Preparation of annual accounts							-	
Legal costs							-	
Sub total	-	19,329	13,906	14,997	8,081	18,552	74,865	58,381
Payments relating to asset and investment movements								
Purchases of fixed assets							-	17,970
Purchase of investments							-	
Sub total	-	-	-	-	-	-	-	17,970
Total payments	-	19,329	13,906	14,997	8,081	18,552	74,865	76,351
Net receipts / (payments)	4,909	(1,258)	5,892	3,513	4,068	788	17,912	(14,634)
Transfers to / (from) funds								
Surplus / (deficit) for year	4,909	(1,258)	5,892	3,513	4,068	788	17,912	(14,634)
Nature and purpose of funds								
Community Budgeting WDC - Cooking classes and Gardening classes CJS - funding for Employee salaries & training cost only. Toy/School Uniforms/Holiday Hunger - Christmas Toy Bank, School Uniforms and additional food parcels for children during the holiday periods. FFTF - Fair Food Transformation Fund								

Appendix 2 - WDCF Income and Expenditure Worksheet April 2019 – December 2019 and Financial Projections – October 2019 – September 2022.

Table 1: WDCF Income and Expenditure 2019/20 Worksheet: 'Income'.

no input required			WEST DUNBARTONSHIRE COMMUNITY FOOD SHARE												
			Income & Expenditure 2019/2020												
Category 1	Category 2	Category 3	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
Opening Balance			53,571	52,080	48,441	51,277	40,331	41,500	39,973	61,027	60,637	65,114	65,114	65,114	
Opening Balance	Unrestricted		36,755.00												36,755.00
Opening Balance	SCVO		-555.00												-555.00
Opening Balance	Toys		873.00												873.00
Opening Balance	Operating Costs Only		551.00												551.00
Opening Balance	Fundraising		613.00												613.00
Opening Balance	Holiday Hunger		245.00												245.00
Opening Balance	Cooking project		4,068.22												4,068.22
Opening Balance	Community Budgeting WDC		4,943.00												4,943.00
Opening Balance	Community Budgeting WDC 2 (CAPITAL ONLY)		290.00												290.00
Opening Balance	Fair Food Transformation Fund		788.00												788.00
Opening Balance	SCVO - Community Capacity		3,393.40												3,393.40
Opening Balance	Uniforms		1,606.00												1,606.00
Opening Balance	Baby bank		0.00												0.00
Opening Balance	Manager salary		0.00												0.00
Income	Unrestricted	Donation	769.09	8.74	840.05	108.74	1,715.08	2,646.03	1,605.00		9,408.43				17,101.16
Income	Toys	Miscellaneous									1,045.00				1,045.00
Income	Uniforms	Donation	1,604.00		670.20		65.00								2,339.20
Income	Holiday Hunger	Donation			6,000.00	1,000.00	440.00		966.00	5,000.00					13,406.00
Income	Operating Costs Only	Grant					14,979.48		8,200.00						23,179.48
Income	Fair Food Transformation Fund	Grant					4,242.76		4,501.06						8,743.82
Income	SCVO	Grant	2,331.56	953.45			2,543.88	953.45	1,825.32	944.45	753.76				10,305.87
Income	Community Budgeting WDC	Grant													0.00
Income	Fundraising	Donation			102.51		63.79	520.30	88.68	33.65	442.61				1,251.54
Income	Baby bank				0.00					750.00					750.00
Income	Cooking project	Donation			3,000.00										3,000.00
Income	Manager salary	Grant						14,659.00	15,000.00						29,659.00
Income	Coordinator Salary	Grant									3,000.00				
Income	Storeroom worker salary	Grant									2,197.00				

Appendix 2 - WDCF Income and Expenditure Worksheet April 2019 – December 2019 and Financial Projections – October 2019 – September 2022.

Table 2: WDCF Income and Expenditure 2019/20 Worksheet: 'Expenditure'.

no input required			WEST DUNBARTONSHIRE COMMUNITY FOOD SHARE													
			Income & Expenditure 2019/2020													
Category	Category 2	Category 3	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL	
Expense	Community Budgeting WDC	Salaries							-1,107.12	-396.73	-1,107.31				-2,611.16	
Expense	Community Budgeting WDC	Salaries - Pension Employee							-50.05		-50.05				-100.10	
Expense	Community Budgeting WDC	Employer Pension costs							-62.56		-62.56				-125.12	
Expense	Operating Costs Only	Heat & Light	-93.01	-91.26	-89.98	-392.00		-74.93							-741.18	
Expense	Operating Costs Only	Rent	-266.67	-266.67	-266.67	-266.67	-266.67	-266.67	-266.67	-266.67	-266.67				-2,400.03	
Expense	Operating Costs Only	Hall Hire	-84.00	-156.00	-198.00	-168.00	-180.00	-210.00	-168.00	-210.00	-156.00				-1,530.00	
Expense	Fair Food Transformation Fund	Telephone	-18.00	-18.00	-18.00	-18.00									-72.00	
Expense	Operating Costs Only	Mobile	-60.24	-60.34	-63.75	-107.43									-291.76	
Expense	Operating Costs Only	Fuel costs	-265.14	-267.74	-316.83	-357.33	-312.55	-312.08	-267.66	-266.55	-292.80				-2,658.68	
Expense	Operating Costs Only	Vehicle costs		-240.00	-260.00			-62.40							-562.40	
Expense	Operating Costs Only	Office supplies	-19.95	-2.00	-112.40	-2.00	-25.05	-137.41	-116.60	-114.05	-215.13				-744.59	
Expense	Operating Costs Only	Staff expenses							-41.20	-52.00					-93.20	
Expense	Operating Costs Only	Postage					-7.32	-53.94	-58.56						-119.82	
Expense	Operating Costs Only	Insurance							-1,770.40						-1,770.40	
Expense	Operating Costs Only	Equipment			-19.80	-44.61		-26.74	-15.00	-39.90	-11.00			-10.49	-167.54	
Expense	Operating Costs Only	Vehicle Hire											-185.00		-185.00	
Expense	Operating Costs Only	Sundries	-68.47			-31.95	-22.44		-12.00						-134.86	
Expense	Operating Costs Only	IT related	-456.99						-28.78						-485.77	
Expense	Operating Costs Only	Health & Safety	-12.15	-130.20	-69.81	-45.15	-297.57	-34.45	-541.94	-114.83					-1,246.10	
Expense	Manager salary	Salaries	0.00					-1,000.42	-1,939.95	-1,939.95	-1,939.95				-6,820.27	
Expense	Manager salary	Employer Pension costs	0.00						-54.41	-110.34	-110.34				-275.09	
Expense	Manager salary	Salaries - Pension Employee	0.00						-43.53	-88.27	-88.27				-220.07	
Expense	Coordinator Salary	Salaries														
Expense	Coordinator Salary	Employer Pension costs														
Expense	Coordinator Salary	Salaries - Pension Employee														
Expense	Storeroom worker salary	Salaries														
Expense	Storeroom worker salary	Employer Pension costs														
Expense	Storeroom worker salary	Salaries - Pension Employee									-440.98					
Expense	Community Budgeting WDC 2 (CAPIT)	IT related					-290.00								-290.00	
Expense	Unrestricted	Miscellaneous					-14,979.48	-14,659.00	-48.00	-222.09	-200.00				-30,108.57	
Expense	Operating Costs Only	Subscriptions	-527.08				-287.50		-287.50						-1,102.08	
Expense	Fundraising	Marketing - printing	-27.18		-198.00				-346.00						-571.18	
Expense	Fair Food Transformation Fund	Employer Pension costs	-62.56	-62.56	-62.56		-125.12	-62.56		-62.56					-437.92	
Expense	Toys	Miscellaneous							-407.50	-5.00	-100.00				-512.50	
Expense	Holiday Hunger	Groceries	-748.97		-941.98	-4,443.06	-1,433.66		-810.50		-5,000.00				-13,378.17	
Expense	Unrestricted	Groceries	-16.20		-292.25	-23.83	-16.54	-51.83	-372.05	-179.14					-951.84	
Expense	Unrestricted	Grocery Bags		-39.52	-32.98		-32.98		-95.46		-17.82				-218.76	
Expense	Uniforms	Uniforms	-31.99		-698.83	-2,861.79	-510.99		-6.00						-4,109.60	
Expense	Operating Costs Only	IT related													-185.62	
Expense	Operating Costs Only	Vehicle Insurance								-71.86	-113.76				0.00	
Expense	Fair Food Transformation Fund	Salaries	-1,112.66	-1,096.44	-1,096.44	-1,096.43	-1,150.23	-1,107.12		-710.39					-7,369.71	
Expense	Fair Food Transformation Fund	Salaries - Pension Employee	-30.03	-30.03	-50.05		-100.10	-50.05		-50.05					-310.31	
Expense	Fair Food Transformation Fund	Office supplies													0.00	
Expense	Operating Costs Only	Trustee Expenses - Travel	-117.60	-60.00	-334.30	-167.40	-352.40	-38.00	-133.00						-1,202.70	
Expense	Fair Food Transformation Fund	Groceries	-126.42	-95.44	-278.11	-188.57	-154.39	-65.89							-908.82	
Expense	Fair Food Transformation Fund	staff travel	-28.40		-60.40	-45.60	-41.60	-47.60							-223.60	
Expense	Operating Costs Only	Volunteer Expenses	-29.25		-38.95		-67.32	-42.56	-50.86	-74.85	-46.35				-350.14	
Expense	Fair Food Transformation Fund	Marketing - printing									-195.00				-195.00	
Expense	Fair Food Transformation Fund	Health & Safety													0.00	
Expense	Fair Food Transformation Fund	Sundries	-6.00	-7.10	-17.54	-5.98	-10.00								-46.62	
Expense	Baby bank	Equipment			-84.95	-29.01	-43.99	-12.00	-42.98						-212.93	
Expense	SCVO	Training													0.00	
Expense	SCVO	Salaries - Pension Employee	-22.75	-22.75	-37.92		-75.84	-37.92	-37.92	-4.99					-240.09	
Expense	SCVO	Employer Pension costs	-47.40	-47.40	-47.40		-94.80	-47.40	-47.40	-6.23					-338.03	
Expense	SCVO	Health & Safety													0.00	
Expense	SCVO	Miscellaneous			-65.27										-65.27	
Expense	SCVO	Salaries	-897.70	-882.53	-882.53	-882.53	-882.53	-882.53	-867.99	-944.28	-944.28				-8,066.90	
Expense	SCVO - Community Capacity	Salaries							-931.13	-931.13	-67.13				-1,929.39	
Expense	SCVO - Community Capacity	Salaries - Pension Employee							-40.23		-40.23				-80.46	
Expense	SCVO - Community Capacity	Employer Pension costs							-50.29		-50.29				-100.58	
Expense	Cooking project	Employer Pension costs	-50.29	-50.29	-50.29		-100.58	-50.29			-50.29				-352.03	
Expense	Cooking project	Salaries	-943.99	-930.94	-930.75	-930.94	-935.12	-931.13			-864.00				-6,466.87	
Expense	Cooking project	Salaries - Pension Employee	-24.14	-24.14	-40.23		-80.46	-40.23							-249.43	
Expense	Cooking project	Staff expenses			-63.20										-63.20	
Total Income			4,704.65	962.19	10,612.76	1,108.74	24,049.99	18,778.78	32,186.06	6,728.10	16,846.80	0.00	0.00	0.00	115,978.07	
Total Expenses			-6,195.23	-4,601.15	-7,776.93	-12,054.16	-22,881.53	-20,305.41	-11,132.14	-7,118.48	-12,369.41	0.00	0.00	0.00	-104,434.44	
Closing Balance			52,080.04	48,441.08	51,276.91	40,331.49	41,499.95	39,973.32	61,027.24	60,636.86	65,114.25	65,114.25	65,114.25	65,114.25		

Table 3: Income and Expenditure April 2019 - December 2019 Summarised

WDCF Total Income – April 2019 – Dec 2019	115, 978
WDCF Total Expenditure - April 2019 – Dec 2019	104,454

Table 4: WDCF Financial Projection Summary Oct 19 – September 2022.

Anticipated shortfall £117.644

Appendix 3: Extract from Council Meeting 27th March 2019

SNP G2	WDC Foodshare and Food 4 Thought	Each to be provided with £25,000 per annum (to be reviewed in 2023), for costs associated with running their core Foodbank operations. This could include the cost of renting buildings, staffing or purchasing goods or equipment required to continue providing this vital service. Council delegates authority to officers to liaise with the groups and put in place arrangements for the use of this money to be reported to the Corporate Services Committee on an annual basis for monitoring purposes.
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