

EDINBURGH FOOD PROJECT
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Registered Charity No: SC043220

EDINBURGH FOOD PROJECT

TABLE OF CONTENTS

REPORT OF THE TRUSTEES.....	3
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES.....	15
STATEMENT OF FINANCIAL ACTIVITIES.....	18
BALANCE SHEET	19
STATEMENT OF CASH FLOWS	20
ACCOUNTING POLICIES.....	21
NOTES TO THE FINANCIAL STATEMENTS	24

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

Foreword

2025/26 was a year of transition for Edinburgh Food Project. We welcomed Laura van der Hoeven as our new Chief Executive following the departure of Bethany Biggar after 9 years with the organisation. The recruitment and onboarding of the new Chief Executive was a significant and successful piece of work by the Trustee board and we offer our grateful thanks to Rhona Thompsell, our Operations Lead, who provided interim leadership to the organisation and provided critical support to the staff team and the Trustees through the transition.

Under Laura's leadership we have continued to progress our strategy to provide Relief, Support and Change to people experiencing poverty in Edinburgh. Week in week out our dedicated volunteer teams offer a warm welcome, emergency food and a listening ear to hundreds of people facing hunger and hardship in Edinburgh. We have invested substantially in the growth of our Money Advice Service in recent years, which supported 1,700 people last year and secured £1.4m in financial gains for people experiencing extreme poverty, supporting many to move on from reliance on foodbanks for good.

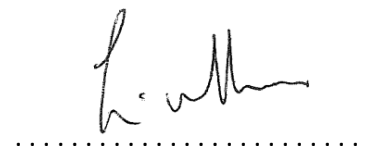
The need for foodbanks remains widespread because the systems that should support people facing hardship are unfit for purpose. Over the past year we have scaled up our work to drive changes in policy and practice that address the root causes of poverty and reliance on foodbanks, and successfully secured new funding to progress the Change element of our strategy. We have worked in partnership with Trussell, the Poverty Alliance and others to champion national campaigns against welfare cuts and other unfair policies, whilst also growing our own capacity to engage directly with policy makers and decision makers in City of Edinburgh Council and the Scottish Parliament about the drivers of food insecurity.

As we move into 2026/27 the conflict between the USA and Iran has prompted widespread concerns about a further cost of living crisis, which will hit people on the lowest incomes hard. We anticipate rising demand for our support as a result.

We are thankful for the resilience and dedication shown by our staff and volunteer team, who work tirelessly to support people experiencing poverty. We are also very grateful to our host building partners, and to the individuals, corporate supporters, and grant funders whose generosity provides us with the resources to help people in need.



Emma Galloway
Chair



Laura van der Hoeven
Chief Executive Officer

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

The Trustees present their annual report and financial statements for Edinburgh Food Project for the year ended 31 March 2026.

The financial statements have been prepared in accordance with Accounting Policies set out in this report and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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).

OBJECTIVES AND ACTIVITIES

Edinburgh Food Project is a Scottish Charitable Incorporated Organisation. The objectives are set out in the constitution and are:

- The prevention or relief of poverty in Edinburgh and surrounding areas in particular, but not exclusively, by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty; and
- To advance citizenship and community development by encouraging volunteering within the project.

Edinburgh Food Project is a member of the Trussell Foodbank Network, which provides training, data collection and management systems, and strategic development support.

In 2024 we published a three-year strategy to support our vision, mission, and strategic aims. Over the past year we have continued to work towards the delivery of this strategy.

Our Vision: An Edinburgh without poverty, where everyone has what they need to thrive.

Our Mission: To provide food and other everyday essentials, support, and advice, while working with individuals, communities, and partners to address the root causes of poverty.

Our strategic aims:

- RELIEF: To offer dignified immediate relief to people experiencing poverty
- SUPPORT: To offer support and advice to people experiencing poverty
- CHANGE: To advocate for societal change
- INFRASTRUCTURE: To have adequate resources to sustain our service for as long as it is needed.

ACHIEVEMENTS AND PERFORMANCE

RELIEF

Foodbank centres

Throughout 2025/26 we operated seven foodbank centres, operating a total of 15 foodbank sessions per week, in the North-West, Central and East areas of Edinburgh. During the financial year 2025/26 we provided 17,870 food parcels, each containing three meals per day for three days. We supported 3,076 households.

Responding to the Housing Emergency

The Housing Emergency in Edinburgh has continued, with high numbers of people presenting as homeless and thousands of people placed in unsuitable temporary accommodation or offered no accommodation by the local authority. We have continued to see high numbers of people who are homeless and housed in temporary accommodation in our foodbanks, particularly in our Edinburgh Central centres. Last year, we adapted the standard

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

food parcel at our Grassmarket foodbank to suit people with very limited access to cooking and food storage facilities, and this continues to be well received. In collaboration with Cyrenians, the homelessness charity, we have begun to serve hot food alongside tea and coffee at our Broughton foodbank, serving on average 10 meals per session. Crisis' Housing Support Team offer a weekly drop-in service at our Grassmarket foodbank.

Providing culturally appropriate food

Following feedback from people we support, we have introduced halal food packs in our foodbanks, based on a pick list developed by Trussell. These food parcels are very popular and have been well received by volunteers and the people coming into the centres, with foodbank teams replacing up to 15% of their regular order of standard boxes with Halal boxes. We have also created a pick list for kosher boxes, but we have not yet introduced these in our foodbanks as feedback from our most recent client survey suggests demand for these boxes may be minimal.

Hub

We have continued to offer a shop-style foodbank at our Hub at the Thistle Centre of Wellbeing in Craigmillar. The choice-based approach and fresh food offering are well received by people accessing the foodbank. The welcoming building and staff create an atmosphere of ease which facilitates positive relationships with the people we support and the wider Craigmillar community.

Other everyday essentials

We continued to provide other everyday essentials including toiletries, household cleaning products, baby items, and pet food at our seven foodbank centres.

Grants

We continued to provide discretionary cash grants via our Money Advice Service to help people with the cost of gas and electricity. In the year we issued 15 people with fuel grants totalling £2,250. We also worked with partner organisations to maximise the support available around fuel poverty. The team supported 144 clients to access £7,092 through the Fuel Bank Foundation, and 21 clients to access £800 through Hope4You vouchers.

Our discretionary grant scheme issued grants to 16 clients for support with other costs totalling £1,205 and we supported 5 clients to access support through the Edinburgh and Lothian Trust Fund totalling £1,012. We also issued 30 SIM cards.

SUPPORT

In addition to providing emergency food, foodbanks provide a safe and respectful environment where people can access expert advice and support services that can help address the underlying causes of food poverty. This includes money advice (benefits and debt) along with help with utility bills, housing, and employment.

Money Advice Service

Our Money Advice Service is a free, impartial, and confidential service for people who are experiencing financial hardship and crisis. Building on our established partnerships with Edinburgh North-East and Edinburgh South-East foodbanks, last year we entered into a new partnership with East Lothian foodbank to offer a Money Advice Service to people accessing their foodbanks. Through these partnerships our specialist Welfare Rights Advisers provided benefits, budgeting, and debt advice to the clients of foodbanks across Edinburgh and East Lothian.

People access the service at drop-in sessions at foodbank centres or through a dedicated telephone helpline. Follow up appointments and casework are tailored to the needs of the client. Casework can include support to claim benefit

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

entitlements, solutions to reduce household debts, advice on managing household budgets, and onwards referrals for other support.

1,700 clients accessed the Money Advice Service in 2025/26. During the year the Money Advice Service helped people secure £1.4m in financial gains, an increase of 67% from the previous year.

Partner activities

We offer people the opportunity to access additional services (such as employability, housing and energy advice) through drop-ins at the foodbank centres and Hub, delivered by our partner agencies. We offered an average of 24 drop-in sessions per month from 12 partners across seven locations.

We also offered one off events, workshops, and activities for people at our Hub at the Thistle Centre of Wellbeing in Craigmillar, including:

- Five-week Digital Inclusion workshop with Salvation Army
- Cooking classes with Edinburgh Community Food
- Women's exercise classes with Places Leisure
- Family activity day, Circle
- Energy advice event and workshops
- Crafting group for families affected by substance misuse, with Circle
- Focus groups with people with lived experience

Craigmillar Community Garden

We were pleased to secure a five-year lease for a community garden adjacent to our hub in Craigmillar. In December we held a community event attended by around 30 local people to help create a shared vision for the new garden. People are keen to get involved in growing vegetables and herbs for the foodbank and create new social opportunities that would support mental health and wellbeing for local people. We secured a small amount of initial funding to begin activities in the garden and held a Spring clearance day in March to clear the ground ready for further planting activities throughout the year.

CHANGE

At Edinburgh Food Project we understand that reliance on foodbanks is widespread because the systems that should support people facing hardship are unfit for purpose. We want to change these systems, to shift services away from only addressing people's immediate needs towards supporting them to move out of poverty for good. We believe that foodbank use should be rare and, when needed, short-term and always accompanied by wider advice and support.

Over the past year we have significantly scaled up our work to drive changes in policy and practice that address the root causes of poverty and reliance on foodbanks. We have been working with our network of 230 local agencies that refer into our foodbanks, and have established a panel of Experts by Experience (people with lived experience of severe poverty) to share their experiences and explore the systemic barriers they face and make the case for change to decision makers.

Referral Pathways

2025 saw the conclusion of our Referral Pathways project, a coordinated piece of work with referral agencies across Edinburgh to streamline the way that referrals to our foodbanks are made, and to train and guide referral agents to work differently to reduce repeated foodbank use, resulting in better outcomes for the people we support. The principle behind this project was that foodbanks should be a last resort and agencies working with people experiencing food insecurity should carefully consider other more appropriate avenues of support before making referrals to the

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

foodbank. Throughout the life of the project, we saw a 10% fall in the total number of vouchers issued. We also saw voucher unfulfillment fall from 25% to 18%, reflecting more appropriate referrals. We now have more registered referral agents making fewer referrals, with greater focus on supporting people's incomes by maximising statutory support. In doing so, building relationships with partners has not only strengthened referral pathways but has served as a launching point for future partnerships and collaborative work.

Working in Partnership

We have continued to play a leading role in city wide partnerships including the East Synergy Group and the Menu For All network to engage with Edinburgh City Council on key anti-poverty initiatives such as Neighbourhood Prevention Partnerships, third sector funding and the inclusion of nutrition and food security in the council's response to the Housing Emergency.

Supporting National Campaigns

As a member of the Trussell network we have supported their national campaigns. We were represented at the Trussell Westminster Lobby Day, which saw hundreds of staff and volunteers from foodbanks across the country attend Parliament to meet with MPs and express their opposition to planned cuts to disability benefits. These plans were later reversed. We have written to local MPs in support of Trussell's calls for an end to the two child benefit cap and were represented at the Poverty Alliance's Scotland Demands Better march in October.

Experts by Experience

Throughout the last year we have established an Experts by Experience panel – a group of people from Craigmillar with personal experience of relying on foodbanks who are interested in exploring the systemic drivers of poverty. We supported this group to explore their own experiences and identify their own priorities for change and facilitated opportunities for them to meet with elected representatives and parliamentary candidates through a series of visits to Parliament and hosting a roundtable event during Challenge Poverty Week. The group have been exploring different ways to participate in democracy, attending FMQs in Parliament and a photography exhibition on protest movements during the 20th century. They are continuing to work with us to raise issues such as social security for carers and support for asylum seekers with politicians.

A focus on the Scottish Parliament elections

As the financial year 2025/26 drew to a close planning was well underway for a series of hustings events themed around poverty and food insecurity in the run up to the Scottish Parliamentary elections in May 2026. We were invited by Trussell and Citizens Advice Scotland to participate in a discussion panel at their national hustings event and worked with our Experts by Experience to organise two hustings events in Edinburgh for candidates to explore important issues identified by local people with experience of hunger and hardship.

Paying the Real Living Wage

We know that it is important to play our part as an employer in tackling poverty in Edinburgh and we are proud to maintain our accreditation as a Real Living Wage Employer.

INFRASTRUCTURE

Donations

Financial donations from individuals, companies, charities, and other groups amounted to £619,713 (2024/25 £513,967). Grant funding increased by 14% to £419,628 (2024/25: £369,695). We continue to work to diversify our funding base.

The cash value of food donations increased to £343,980 (2024/25 £317,392).

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

Holding adequate stocks of food is vital to ensure that we can meet the fluctuations in demand which occur throughout the year and especially at times of crisis. During the summer months of 2025 our food stocks ran particularly low and we were required to increase expenditure on food purchases to meet demand. To mitigate these fluctuations, the charity maintains strong working partnerships with food retailers, schools, and faith groups who support us with food donations, and our Harvest Festival and Christmas appeals were very successful. During the year we ran a total of 36 supermarket collection days, collecting a total of 16,534kg of food, which represents 13% of the total donated stock for the year. We also established a new relationship with a wholesaler based in Sheffield, which supports the Trussell network nationally and this has allowed us to access staple items at a significantly reduced unit cost.

Overall total donations of food were 125,665kg in 2025/26 (125,354kg in 2024/25) and purchased stock equated to 24,307kg. We held 10,811kg of stock at year end.

Volunteers

Volunteers remain at the heart of our charity: collecting, organising, and delivering donations; and being there for our clients right across the city. In 2025/26, our volunteers gave over 11,700 hours of volunteering. This is equivalent to 7 full time staff working for a year.

Staff

At year end we had 28 staff (12 part time and 16 full time).

Our most recent staff survey found that:

- Over 90% of staff who completed the survey agreed with the statement that Edinburgh Food Project is a good place to work
- 100% of staff said that they feel or mostly feel that their contribution is valued
- Staff really value the staff benefits offered, especially the pension scheme, income protection and 34 days annual leave, all of which are considered "very important" by over 70% of respondents

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Edinburgh Food Project was constituted on 8 May 2012 as a single tier organisation that was granted charitable status as a Scottish Charitable Incorporated Organisation on 18 June 2012. The charity is governed by a constitution, which states that its aims are the prevention of relief of poverty in Edinburgh and the surrounding areas in particular but not exclusively by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty; and to advance citizenship and community development by encouraging volunteering within the project. Copies of the constitution are available from the office at Unit 12, New Lairdship Yards.

Related parties

Edinburgh Food Project is a member of the Trussell Foodbank Network, which provides training, data collection and management systems and strategic development support. One Trustee of Edinburgh Food Project is also a Trustee of Trussell.

Organisational structure

The structure consists of the charity Trustees who are also its only members and comprise the Board. Each of the charity Trustees must comply with the code of conduct and rules on conflicts of interest adopted by the Board. The code of conduct is supplemental to the conduct provisions in the constitution and the duties imposed on charity Trustees under the Charities and Trustee Investment (Scotland) 2005. The board met seven times in 2025/26. The Chief Executive is not a Trustee and has day to day responsibility for the operational management of the organisation,

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

staff and ensuring that the organisation, staff and volunteers continue to develop skills and working practices in line with good practice.

Recruitment and appointment of Board of Trustees

A Board of Trustees are responsible for setting the strategic direction and policy of the charity. At each AGM, all the charity Trustees retire from office but may then be re-elected. The charity Trustees elect from amongst themselves a Convener, Treasurer and a Secretary. The Board also seeks out new Trustees with appropriate skills and enthusiasm. The maximum and minimum number of charity Trustees are twelve and three. There were seven Trustees at 31 March 2026. Four Trustees resigned from the board during the financial year and three new Trustees were appointed to the board through our winter recruitment campaign. Their details are set out on page 13 and the Convener keeps a register of the charity Trustees.

Induction and training of new Trustees

On appointment new Trustees receive a thorough induction to the organisation which covers all aspects of the charity including policies and procedures, OSCR Guidance for Charity Trustees and the organisation chart. In addition, the new Trustees meet with the Senior Management Team for an induction visit. In March 2026 following the recruitment of three new Trustees to the board, we commissioned an external facilitator from the Glasgow Council for the Voluntary Sector to run a training session on Good Governance and Accountability for the whole board.

Pay policy for Key Management Personnel

The Board of Trustees review staff pay annually and regularly benchmark salaries against pay levels within the charity sector.

Plans For Future Periods

We published a three-year strategy to support our vision and mission, in 2024. In 2026/27 we will continue to work towards the delivery of this strategy, providing Relief, Support and Change to people experiencing poverty in Edinburgh.

Relief

We will continue to operate foodbank sessions across Edinburgh North-West, Edinburgh Central and Edinburgh East to provide food and other essentials to people referred to us for support. We will establish a steering group for Edinburgh Central with representation from foodbank volunteers, staff and key referral agencies, to monitor trends in the presenting needs of those referred to our foodbanks in Edinburgh Central and make recommendations regarding how these needs can best be met, particularly in the context of the current housing crisis.

We will keep the nutritional value and cultural appropriateness of our food parcels under review and continue to review how fresh and/or hot food can be provided within budget and logistical constraints.

Support

Throughout 2026/27 we will continue to work with other Trussell network foodbanks to offer our Money Advice Service to people accessing foodbanks across Edinburgh and East Lothian. We will pursue Scottish National Standards for Information and Advice Providers accreditation for this service. In 2026, City of Edinburgh Council will operate a commissioning exercise for advice services in the city and we will engage with this exercise with a view to achieving long term core funding for the continuation of this work.

In addition we will build on and strengthen our partnerships and referral relationships with other agencies offering advice and support, to address other drivers of chronic foodbank reliance with a particular focus on housing, addiction and mental health support needs. We will recruit and train a new cohort of “signposting” volunteers to sensitively

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

explore the support needs of those referred for a food parcel and connect them with local agencies in a position to provide appropriate support.

We will offer cooking classes and opportunities for people to learn more about how good nutrition can support their physical and mental health.

At Craigmillar we will develop our community garden to offer local people opportunities to learn how to grow their own food as well as acting as a social space for people we support.

Change

Following the Scottish Parliament elections in May 2026 we will work with Trussell and the new Parliament to ensure that ending the need for foodbanks in Scotland stays high on the political agenda and that the previous Scottish Government strategy to take a “cash first” approach to ending the need for foodbanks is renewed. We will continue to work with City of Edinburgh Council on their responses to poverty and the housing emergency and ensure that ending the need for foodbanks is a high profile issue during the 2027 local council election campaign.

Building on the work we have already done with our Experts by Experience group in Craigmillar, we will expand this work to involve people with lived experience of accessing our foodbanks across the city. We will continue to create opportunities for them to share their experiences with one another and with politicians and other decision makers.

Infrastructure

During the pandemic years, Edinburgh Food Project experienced rapid and unprecedented growth in income. As a result reserves levels rose peaking at £1.19m in 2022. Since then Edinburgh Food Project has made substantial strategic investments from reserves in order to expand into the delivery of upstream and systemic interventions, to reduce the need for foodbanks in Edinburgh. The most substantial of these have been investment in a Money Advice Service and the development of a “Hub” model of food provision, co-located with a wide range of advice and support services within the Thistle Centre of Wellbeing in Craigmillar.

At the same time, Trussell income followed a similar pattern and in the last 5-year strategy period Edinburgh Food Project benefitted substantially from Trussell grant schemes. In 2023-24 one third of all Edinburgh Food Project income came from Trussell grants, mainly for the Money Advice Service. Following this period of expansion and growth, Edinburgh Food Project now needs to stabilise its use of reserves and move towards reducing its budget deficit towards a balanced position whilst sustaining growth in non-Trussell funding streams to support future service delivery. We have a strong fundraising team in place and have achieved substantial growth in income from individual and corporate giving in recent years, so we are well placed to make this transition.

FINANCIAL REVIEW

The charity generated a deficit of £188,807 (2024/25: £296,650) of which an £86,562 surplus related to restricted funds (2024/25: deficit of £36,788) and a £275,369 deficit (2024/25: £259,862) related to unrestricted funds after transfers. Total income was £1,404,863 (2024/25: £1,241,066) of which restricted income was £829,963 (2024/25: £382,991) and unrestricted income was £574,900 (2024/25: £858,075). Total expenditure was £1,607,324 (2024/25: £1,539,401) of which restricted expenditure was £755,323 (2024/25: £415,483) and unrestricted expenditure was £852,001 (2024/25: £1,123,918). At the year-end total funds amounted to £693,764 (2024/25: £882,571), of which £229,311 (2024/25: £142,749) related to restricted funds and £464,453 (2024/25: £739,822) related to unrestricted funds. We have run a planned deficit for the past three years. Going forward, a key focus of the Trustees and senior management is sustainability and reducing the deficit towards a balanced position.

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

Restricted Income

There are two reasons for the increase in restricted income. Firstly, the donated food fund moved from unrestricted to restricted during the year 25-26. This is to recognise that providing food to people in need of it is not the only thing we do, and therefore the provision of food is in fact a restricted fund movement. Therefore, the donations of food are now included within restricted income. Secondly, we had an increase in restricted donations, largely due to one large corporate donation. Food donations equate to £343,980 (2024/25: £317,392), an increase of 8%. Food donations were valued at £2.77 per kg throughout the year. This is the Trussell recommended value and reflects the cost of a standard food parcel. We continued to diversify our restricted funding, receiving over £51,000 of grants from new funders.

Unrestricted income

Unrestricted income includes financial donations, which were £519,456 (2024/25: £500,167), along with the unrestricted element of grants towards charitable activities, which this year increased to £33,902 from £504 in 2024/25.

Expenditure

Expenditure on charitable activities increased by £34,546 - 3%.

Donations and grant funding

In notes 2 and 4 on pages 24 – 25 of the notes to the financial statements, we formally identify the income received from donations and grant funding. The Trustees wish to record their thanks and gratitude to the many individuals and organisations who have so generously provided the charity financial and food donations, which have allowed the charity to meet its objectives.

Principal risks and uncertainties

EFP maintains a risk register that is discussed at each board meeting. The following key risks have been identified:

Key risk 1: Increased need for our service

Following the most recent crisis in the Middle East global oil prices have risen considerably and a further cost-of-living crisis is widely predicted with experts predicting that UK consumers will face rising food and fuel costs in winter 2026/27. This is likely to drive increased need for support as low income consumers struggle to meet rising costs and is also likely to place pressure on the volume of food donations and increase direct operating costs for Edinburgh Food Project. We are working with Trussell, the Poverty Alliance and others to raise awareness of the need for government action to support people at the highest risk of poverty and local government planning to ensure that resilient support systems are in place for the winter ahead.

Key risk 2: Reduction in food donations

As the cost of living impacts people's ability to donate we expect volumes of donated food to remain below the volumes of food we distribute to people in crisis. We continue to sustain strong relationships with local supermarkets, churches and community groups and are now sourcing food in bulk at wholesale prices to supplement donations.

Key risk 3: Fundraising

The grant fundraising environment is now extremely competitive, with real term cuts across many public sector funding streams driving increased reliance on independent trusts. We have benefitted substantially from funding from Trussell throughout our previous strategy period and it is clear that they will distribute less funding to the foodbank network going forward. We are therefore committed to continuing to diversify our income sources to maintain our services. Edinburgh Food Project enjoys substantial support from individuals and businesses in Edinburgh who generously donate their time, food and money to support our work. Thanks to the hard work of our dedicated

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

fundraising team these income streams continue to grow. We are mindful of giving trends and the challenges facing fundraising across the charity sector and the risk that rising costs will impact our supporters' ability to give in future. We monitor progress against income targets monthly, and maintain a mixed income model.

Reserves Policy

The Trustees regularly review reserves and their Reserves Policy. Moving into the new financial year the Trustees have agreed the following reserves policy as adequate to manage risks relating to uncertainty over future income and rising costs. Edinburgh Food Project will hold at least three months expenditure (based on the previous three months) in unrestricted reserves plus a £50,000 designated reserve to cover redundancies in the event of the charity's closure or contraction. At 31 March 2026 the total unrestricted reserves required under this policy was £371,424.

Currently we have no big capital plans in place. We will review the level of reserves required should we identify such plans, for example if we aim to purchase a property.

At 31 March 2026 our unrestricted reserves figure was at £464,453, giving us headroom above the reserves policy of £93,029.

Grant making Policy

EFP makes fuel grants to individuals in Edinburgh. Payments are made to clients of the Money Advice Service who have had a full benefits check, and where their energy bills are more than 10% of their income.

We also make infant formula grants to individuals in Edinburgh as funded by FEED UK. Grants are available to clients of the Money Advice Service who have children under one year old and would benefit from the financial support.

Where we cannot identify alternative sources, we make small grants from our unrestricted reserves. These grants are available to clients of the Money Advice Service on a discretionary basis where specific needs have been identified.

EDINBURGH FOOD PROJECT

REPORT OF THE TRUSTEES

For the year ended 31 March 2026

Reference and administrative information

Charity Name: Edinburgh Food Project:
Charity No: SC043220

Charity Trustees

Emma Galloway (Convenor)
Antonino Allenza (Treasurer)
Amanda Livingstone (Secretary)
Ian Clark (appointed January 2026)
Robert Gould (resigned May 2025)
Gary Leadbetter (resigned January 2026)
David McKerrow (resigned March 2026)
Christopher Nelson (appointed May 2026)
Diana Paton
Mark Phillips (resigned November 2025)
David Reilly (appointed January 2026)
Sonja Vermeulen (appointed January 2026)

Key Management Personnel

Laura van der Hoeven, Chief Executive Officer (from June 2025)
Rhona Thompsell, Operations Lead (and Interim Director to July 2025)
Colin Campbell, Strategic Partnership and Development Lead
Anna Browne, Finance Lead
Fiona Anderson, Fundraising Lead (until June 2025)
Suzy Goodsir, Fundraising and Communications Lead (from June 2025)

Principal office

Unit 12, New Lairdship Yards, Broomhouse Road, Edinburgh, EH11 3UY

Independent Auditors

Whitelaw Wells, 9 Ainslie Place, Edinburgh, EH3 6AT

Bankers

Bank of Scotland plc, PO Box 1000, BX2 1LB
The Co-operative Bank plc, PO Box 250, Skelmersdale, WN8 6WT
CAF Charity Deposit Platform, provided by Flagstone Group Ltd, 1st Floor, Clareville House, 26-27 Oxendon Street, London, SW1Y 4EL

Investment Managers

Evelyn Partners, Atria Two. 3rd Floor, 148 Morrison Street, Edinburgh, EH3 8EX

EDINBURGH FOOD PROJECT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the applicable Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for maintaining the integrity of the charity and its financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to auditors

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware; and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees and signed on their behalf,



Date: 27 July 2026

Emma Galloway
Convenor of the Board of Trustees

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
EDINBURGH FOOD PROJECT**

For the year ended 31 March 2026

Opinion

We have audited the financial statements of Edinburgh Food Project for the year ended 31 March 2026, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Including FRS102 '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 charity's affairs as at 31 March 2026 and of its incoming resources and application of the resources 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' 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 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 in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF EDINBURGH FOOD PROJECT

For the year ended 31 March 2026

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 14, the Trustees are responsible for the preparation of the financial statements which 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 charity 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
EDINBURGH FOOD PROJECT**

For the year ended 31 March 2026

Auditor's responsibilities for the audit of the financial statements (cont.)

We carried income testing and grants payable testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Governors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's Governors those matters we are required to state to them in an auditors' 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 charity and its Governors as a body, for our audit work, for this report, or for the opinions we have formed.



Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh
EH3 6AT

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

27 July 2026

EDINBURGH FOOD PROJECT

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2026

		Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	519,456	100,257	619,713	513,967
Donations of goods and services	3	-	343,980	343,980	318,742
Charitable activities	4	33,902	385,726	419,628	369,695
Other income		9,479	-	9,479	10,915
Investment income		12,063	-	12,063	27,747
Total		574,900	829,963	1,404,863	1,241,066
EXPENDITURE ON					
Raising funds	5	203,552	-	203,552	170,175
<i>Charitable activities:</i>					
The provision of emergency food	5	216,659	363,797	580,456	591,617
Drop ins, partner activities, and referral pathway	5	18,874	52,097	70,971	106,853
Hub	5	85,518	36,868	122,386	118,113
Money advice service	5	327,398	302,561	629,959	552,643
Total		852,001	755,323	1,607,324	1,539,401
Net gains on investments		13,654	-	13,654	1,685
Net (Expenditure)/ Income		(263,447)	74,640	(188,807)	(296,650)
Transfers between funds	20	(11,922)	11,922	-	-
Net Movement in funds		(275,369)	86,562	(188,807)	(296,650)
Reconciliation of Funds					
Total funds brought forward		739,822	142,749	882,571	1,179,221
Total Funds Carried Forward	19	464,453	229,311	693,764	882,571

The notes on pages 24 to 36 form part of these financial statements

EDINBURGH FOOD PROJECT

BALANCE SHEET

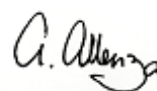
For the year ended 31 March 2026

	Notes	£	2026 £	£	2025 £
Fixed Assets					
Tangible assets	11		21,983		20,105
			21,983		20,105
Current Assets					
Investments	12	591,672		787,899	
Stocks	13	31,407		29,662	
Debtors	14	73,090		45,216	
Cash at bank and in hand	15	37,036		59,650	
Total Current Assets		733,205		922,427	
Liabilities					
Creditors falling due within one year	16	(61,424)		(59,961)	
Net Current Assets		<u>671,781</u>		<u>862,466</u>	
Net Assets	19		<u>693,764</u>		<u>882,571</u>
Funds					
Unrestricted funds					
Designated funds	20		50,000		-
Unrestricted general funds	20		414,453		739,823
			464,453		739,823
Restricted funds	20		229,311		142,748
Total funds			693,764		882,571

Approved by the Trustees and signed on their behalf by:



Emma Galloway, Chair
Date: 27 July 2026



Antonino Allenza, Treasurer
Date: 27 July 2026

The notes on pages 24 to 36 form part of these financial statements

EDINBURGH FOOD PROJECT

STATEMENT OF CASH FLOWS

For the year ended 31 March 2026

	2026 Funds £	2025 Funds £
Cash flow from operating activities		
Net movement of funds	(188,807)	(296,650)
Adjustments for:		
Interest receivable	(12,063)	(27,747)
Depreciation of fixed assets	11,759	24,875
(Increase) in stock	(1,745)	(181)
(Increase)/decrease in debtors	(27,874)	52,297
Increase/(Decrease) in creditors	1,463	(50,174)
Net (gains) on investments	(13,654)	(1,686)
Gain on disposal of fixed assets	(8,193)	-
Net cash (used) from operating activities	(239,114)	(299,266)
Cash flows from investing activities		
Purchase of fixed assets	(17,243)	-
Proceeds from the sale of fixed assets	11,800	-
Interest receivable	12,063	27,747
Purchase of investments	(2,217,521)	(1,596,910)
Proceeds from the sale of investments	2,401,096	838,084
Net cash generated/(used) from investing activities	190,195	(731,079)
Net decrease in cash and cash equivalents	(48,919)	(1,030,345)
Cash and equivalents at the beginning of the reporting period	87,037	1,117,382
Cash and equivalents at the end of the reporting period	38,118	87,037
Represented by:		
Cash at bank and in hand	37,036	59,650
Cash held as part of investment portfolio	1,082	27,387
Total Cash and cash equivalents	38,118	87,037

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items, which are considered material to the accounts, are set out below.

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated by relevant notes to the accounts. They have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Edinburgh Food Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Going Concern

The Trustees consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Trustees going concern assessment covers a period of at least 12 months from the date of signing of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

1.3 Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from service level agreements, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Donated services and facilities are recognised where the benefit to the charity is reasonably quantifiable and measurable. The value placed on these services is the estimated price that would be paid in the open market for an equivalent service or facility.
- Goods donated and held as stock for distribution by the charity, including food items donated to foodbanks, are recognised as incoming resources when received as stock and an equivalent amount is included as resources expended when stock is distributed.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These are allocated as between charitable expenditure and Governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the Directors' Report. Raising funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within incoming resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of directors' meetings, the statutory audit and legal and professional fees. Support costs have been allocated to expenditure on charitable activities on the basis of staff time.

1.5 Tangible Fixed Assets and Depreciation

Tangible fixed assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property improvements: 5 years or the remaining life of the lease; whichever is shorter.

Motor vehicles: 5 years.

Expenditure on tangible fixed assets costing less than £2,000 has been charged to the income and expenditure account, unless bought from specific capital funding. After the year end this limit has increased to £3,000.

1.6 Investments

The charity holds an investment portfolio consisting of UK government issued Gilts, investments in a liquidity fund, and associated cash. All of these investments are intended to be held for less than a year and are therefore classed as current asset investments. The investments are held at fair value, determined as their market value as at 31 March 2026.

1.7 Financial Instruments

Financial instruments comprise financial assets and financial liabilities, which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with the FRS 102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

1.8 Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

1.9 Stock

Stocks comprise food, toiletries and household essentials held for distribution by the foodbanks directly operated by the charity. Stocks are valued at fair value, after allowance for obsolete and slow-moving items.

1.10 Debtors

Debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Funds Accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity. Restricted reserves are held where at year end, these funds have not been fully used.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

1.12 Hire purchase and Leasing Commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

1.13 Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

In preparing the financial statements judgements have been made when applying the accounting policies. These judgements are evaluated on an ongoing basis and are based on historical experience. The only area where judgement has a material effect on the values within the financial statements relates to valuation of donated goods, which are recognised as income on receipt and as expenditure on distribution and as stock held on the balance sheet.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
2. DONATIONS AND LEGACIES				
Individual giving	261,037	22,431	283,468	272,350
Community income	77,806	-	77,806	74,100
Corporate income	118,663	75,000	193,663	114,028
Grants	61,950	2,826	64,776	53,489
	519,456	100,257	619,713	513,967

Income from donations and legacies was £619,713 (2024/25: £513,967) of which £519,456 (2024/25: £500,167) was unrestricted and £100,257 (2025: £13,800) was restricted.

3. DONATED GOODS AND SERVICES

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Donated services	-	-	-	1,350
Donations of food	-	343,980	343,980	317,392
	-	343,980	343,980	318,742

Donations of goods and services were £343,980 (2024/25: £318,742) of which £343,980 (2024/25: £318,742 unrestricted) was restricted.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

	Unrestricted £	Restricted £	2026 Total £	2025 Total £
4. INCOME FROM CHARITABLE ACTIVITIES				
The provision of emergency food and essentials:				
Various small food provision grants	-	13,690	13,690	4,600
Total	-	13,690	13,690	4,600
Service development/systems change				
Beyond Pledges	-	61,695	61,695	-
Regenerative Futures Fund	-	8,000	8,000	-
National Lottery Community Fund – Cost of Living				
Support Scotland Fund	-	-	-	20,000
Various small grants	-	5,120	5,120	7,100
Total	-	74,815	74,815	27,100
Money advice service				
Advice in Accessible Settings	-	47,595	47,595	47,595
National Lottery Community Fund – Cost of Living				
Support Scotland Fund	-	-	-	30,000
Translation service	-	-	-	9,050
Trussell – Financial Inclusion	-	-	-	19,323
Trussell – MAS Edinburgh wide	33,902	223,314	257,216	225,000
East Lothian Foodbank	-	23,007	23,007	-
Various small grants	-	3,305	3,305	7,027
Total	33,902	297,221	331,123	337,995
Total	33,902	385,726	419,628	369,695

Income from charitable activities was £419,628 (2024/25: £369,695), of which £33,902 (2024/25: £504) was unrestricted and £385,726 (2024/25: £369,191) was restricted.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

	Staff Costs £	Project Costs £	Governance £	Support Costs £	Total Expenditure £	Total 2025 £
5. TOTAL EXPENDITURE						
Raising funds	167,357	36,195	-	-	203,552	170,175
Charitable activities:						
Provision of emergency food	104,268	425,387	4,617	46,184	580,456	591,617
Drop ins, partner activities, systems change	38,739	13,358	1,716	17,158	70,971	106,853
Hub	46,373	53,420	2,053	20,540	122,386	118,113
Money Advice Service	395,640	41,558	17,520	175,241	629,959	552,643
	585,020	533,723	25,906	259,123	1,403,772	1,369,226
Total Expenditure	752,377	569,918	25,906	259,123	1,607,324	1,539,401

Within the year Edinburgh Food Project made fuel grants to 15 individuals in Edinburgh, totalling £2,250. Payments are made to clients of the Money Advice Service team, who have had a full benefits check, and where their energy bills are more than 10% of their income.

Total expenditure was £1,607,324 (2024/25: £1,539,401), of which £852,001 (2024/25: £1,123,918) was unrestricted and £755,323 (2024/25: £415,483) was restricted.

6. SUPPORT COSTS

	2026 £	2025 £
Governance:		
Audit Fees	10,800	8,400
Director's Salary and Trustees Costs	15,106	14,679
	25,906	23,079
Support Costs:		
Finance, Compliance & Office Support	169,864	158,085
Strategy Development	81,370	50,803
H R Support	7,889	4,370
	259,123	213,258

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

7. STAFF COSTS AND NUMBERS	2026	2025
	£	£
Salaries and wages	799,428	733,230
Agency costs	-	23,078
Social Security Costs	87,530	60,894
Pension Costs	41,794	37,820
Total staff costs	928,752	855,022
The average number of employees during the year		
Total number of staff	30	29

The charity considers its key management personnel to be the Senior Leadership Team, made up of the Chief Executive Officer, the Finance Lead, the Operations Lead, the Fundraising Lead and the Strategic Partnership and Development Lead. The total employment benefits including employer national insurance and pension contributions were £218,627 (2024/25: £212,509). No employee had emoluments of more than £60,000.

8. PENSION COMMITMENTS

During the year, the charity operates personal pension plans for all employees. The charge for the year was £41,794 (2024/25: £37,820). £6,925 (2024/25: £6,433), including both the employees' and employers' contributions, was outstanding at the balance sheet date.

9. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year, no Trustee received any remuneration and £nil was reimbursed to trustees (2024/25: £52 to one trustee) for expenses incurred on behalf of the charity.

In September 2025 the Chair, Emma Galloway, became a Trustee of Trussell, a charity that Edinburgh Food Project is a member of. From September 2025 to 31 March 2026 the charity received £4,008 in income from Trussell. These transactions were made on an arms length basis in line with similar transactions made to other foodbank members of Trussell.

The Chief Executive Officer, Laura van der Hoeven, is on the board of Homeless Network Scotland. The charity is a member of Homeless Network Scotland, the membership fee was waived for 2025/26.

The total donations received from Trustees was £780, these donations were received without conditions.

10. VOLUNTEERS

The charity recognises the generosity of those who donate foodstuffs for distribution at the foodbanks and also the efforts of its unpaid volunteers without whom the charity could not operate. It also appreciates the provision of the premises used for the distribution centres.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

11. TANGIBLE FIXED ASSETS	Property Improvements 2026 £	Motor Vehicles 2026 £	Total 2026 £	Property Improvements 2025 £	Motor Vehicles 2025 £	Total 2025 £
Cost or Valuation						
At the beginning of the year	66,989	46,036	113,025	66,989	46,036	113,025
Additions	-	17,243	17,243	-	-	-
Disposals	-	(30,742)	(30,742)	-	-	-
At the end of the year	66,989	32,537	99,526	66,989	46,036	113,025
Depreciation						
At the beginning of the year	62,759	30,161	92,920	47,091	20,954	68,045
Disposals	-	(27,136)	(27,136)	-	-	-
Charge	4,230	7,529	11,759	15,668	9,207	24,875
	66,989	10,554	77,543	62,759	30,161	92,920
Net Book Value						
At the beginning of the year	4,230	15,875	20,105	19,898	25,082	44,980
At the end of the year	-	21,983	21,983	4,230	15,875	20,105

12. INVESTMENTS

	2026 £	2025 £
Historical cost at the beginning of the year	784,903	-
Fair value at the beginning of the year	787,899	-
Movements during year:		
Purchases	2,217,521	1,596,910
Disposals/redemptions	(2,401,096)	(838,084)
Realised gains	10,021	3,319
Unrealised gains/(losses)	3,633	(1,633)
Cash movements	(26,306)	27,387
Fair value at the end of the year	591,672	787,899
Historical cost at the end of the year	587,650	784,903
Investments were made up as follows:		
UK Gilts	527,190	719,012
Liquidity Funds	63,400	41,500
Cash	1,082	27,387
	591,672	787,899

None of the investments held have been impaired. Risk and sensitivity are considered low since UK Government gilts have a low level of volatility, and the liquidity funds are easily realised. The investments (other than cash held as part of the portfolio) are susceptible to changes in market conditions, however minimally so. UK Gilts have tracked broadly in line with their redemption value for the last five years.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

13. STOCK

	Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
	£	£	£	£
Food held for clients	-	30,077	30,077	29,180
Supermarket Vouchers	1,330	-	1,330	482
	<u>1,330</u>	<u>30,077</u>	<u>31,407</u>	<u>29,662</u>
	=====	=====	=====	=====

14. DEBTORS

	Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
	£	£	£	£
Gift Aid Due	3,495	-	3,495	22,188
Grants Receivable	-	-	-	1,600
Trade debtors	-	-	-	500
Accrued Income	9,071	47,826	56,897	5,114
Prepayments	11,528	1,170	12,698	15,814
	<u>24,094</u>	<u>48,996</u>	<u>73,090</u>	<u>45,216</u>
	=====	=====	=====	=====

15. CASH AT BANK AND IN HAND

	Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
	£	£	£	£
Cash at bank and in hand	21,033	16,003	37,036	59,650

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

16. CREDITORS FALLING DUE WITHIN ONE YEAR

	Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
	£	£	£	£
Trade creditors	3,604	1,072	4,676	5,244
Charge cards	2,921	-	2,921	3,575
HMRC – PAYE	18,132	-	18,132	15,647
Smart Pensions	6,925	-	6,925	6,433
Accruals	24,077	4,693	28,770	29,062
	<u>55,659</u>	<u>5,765</u>	<u>61,424</u>	<u>59,961</u>

17. LEASE COMMITMENTS

	2026	2025
	£	£
Operating lease payable		
Within one year	49,184	35,755
Within two to five years	58,391	6,039
	<u>107,575</u>	<u>41,794</u>

18. FINANCIAL ASSETS AND LIABILITIES

	2026	2025
	£	£
Financial assets at amortised costs	97,428	89,053
Financial assets at fair value	591,672	787,899
Financial liabilities at amortised costs	(43,292)	(44,313)

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

19a. ANALYSIS OF NET ASSETS BY FUNDS AT 31 MARCH 2026

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £
Fixed assets	21,983	-	21,983
Investments	451,672	140,000	591,672
Stock	1,330	30,077	31,407
Debtors	24,094	48,996	73,090
Cash at the bank and in hand	21,033	16,003	37,036
Creditors	(55,659)	(5,765)	(61,424)
Total net assets	464,453	229,311	693,764

19b. ANALYSIS OF NET ASSETS BY FUNDS AT 31 MARCH 2025

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Fixed assets	20,105	-	20,105
Investments	687,899	100,000	787,899
Stock	29,662	-	29,662
Debtors	40,492	4,724	45,216
Cash at the bank and in hand	15,716	43,934	59,650
Creditors	(54,052)	(5,909)	(59,961)
Total net assets	739,822	142,749	882,571

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

20a. FUND BALANCES AT 31 MARCH 2026

	Balance at 01.04.2025 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31.03.2026 £
Advice in Accessible Settings	-	47,595	(47,595)	-	-	-
Robertson Trust – Beyond Pledges	-	61,695	(16,315)	-	-	45,380
National Lottery Community Fund – Cost of Living Support Scotland Fund	28,868	-	(28,868)	-	-	-
Baillie Gifford	-	75,000	(5,000)	-	-	70,000
East Lothian Foodbank	-	23,007	(21,763)	-	-	1,244
Foodbanks – various	-	19,000	(17,504)	-	-	1,496
Regenerative Futures Fund	-	8,000	(8,000)	-	-	-
Translation Service	7,035	-	(6,683)	-	-	352
Trussell - MAS Edinburgh Wide	67,419	223,314	(215,161)	-	-	75,572
Trussell Referral Pathways	21,055	-	(21,055)	-	-	-
Van appeal	11,330	6,431	(518)	-	(17,243)	-
Donated food reserve	-	343,980	(343,083)	-	29,179	30,076
Various small funds	7,042	21,941	(23,778)	-	(14)	5,191
Total Restricted Funds	142,749	829,963	(755,323)	-	11,922	229,311
Donated food reserve	29,179	-	-	-	(29,179)	-
Designated restructuring fund	-	-	-	-	50,000	50,000
Unrestricted general funds	710,643	574,900	(852,001)	13,654	(32,743)	414,453
Total Unrestricted Funds	739,822	574,900	(852,001)	13,654	(11,922)	464,453
Total Funds	882,571	1,404,863	(1,607,324)	13,654	-	693,764

Description of funds

The Advice in Accessible Settings Fund is a Scottish Government Fund administered by AdviceUK, and covers some of the costs of providing our Money Advice Service.

The Beyond Pledges grant is a grant provided by the Robertson Trust to fund our systems change work focussing on closing the implementation gap between national and local government policy and action on poverty and food insecurity in Edinburgh. The income and expenditure in the year includes a small amount to allow us to develop the full application and plans for our work.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

20a. FUND BALANCES AT 31 MARCH 2026 (continued)

The National Lottery Community Fund – Cost of Living Support Scotland Fund covers a proportion of the rental costs, and our Money Advice Service at our community hub in Craigmillar. This funding was completed in 2025/26.

The Baillie Gifford fund covers some of the costs of providing our Money Advice Service.

The East Lothian Foodbank fund covers the costs of us providing a Money Advice Service to the clients of the East Lothian foodbank.

The foodbanks (various) fund provides funds towards the cost of running particular foodbanks within the Edinburgh Food Project.

The Regenerative Futures Fund provided money to enable us to work with partners to develop a shared funding bid and was completed within the 2025/26 financial year.

The Translation Service allows us to offer telephone interpreting services to those we support through our Money Advice Service and is funded by City of Edinburgh Council and Stafford Trust. The City of Edinburgh Council element of this fund was completed within the 2025/26 financial year.

The Trussell Financial Inclusion MAS Edinburgh Wide provides two years of funding towards the costs of expanding our Money Advice Service to reach people across Edinburgh.

The Trussell Referral Pathways provided 1.5 years of funding to work across the city to streamline the way that referrals are made; training and guiding referral agents to work differently to reduce repeated foodbank use and resulting in better outcomes for the people we support. This fund was completed within the 2025/26 financial year.

The van appeal is to enable us to buy a new van that meets the LEZ requirements. This van was bought during the 2025/26 financial year and the funds released to unrestricted. The van is being depreciated in the unrestricted general funds.

The Donated food reserve consists of donated food and household items. This fund was transferred to restricted funds during the year as we can only use these items to distribute to people we support.

The various small funds are a range of funds all of less than £5,000 each. They cover purchase of food to distribute when we need items to supplement donations; funds allowing us to provide workshops to those we support, small contributions towards the costs of our Money Advice Service, and support to allow us to develop a community garden for the benefit of those we support.

The Designated restructuring fund was set up during the 2025/26 financial year as part of the new reserves policy and is to cover redundancies in the event of the charity's closure or contraction.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

20b. FUND BALANCES AT 31 MARCH 2025

	Balance at 01.04.2024	Income	Expenditure	Transfers	Balance at 31.03.2025
	£	£	£	£	£
Food Purchase Fund	-	6,470	(6,470)	-	-
Advice in Accessible Settings	-	47,595	(47,595)	-	-
Cost of Living Fund	1,884	-	(1,884)	-	-
Cookery Workshops	-	5,000	-	-	5,000
City of Edinburgh Council MAS	-	-	(12,498)	12,498	-
City of Edinburgh Council Fuel grants	772	-	(772)	-	-
Edinburgh and Lothian Trust Fund	-	2,027	(1,805)	(5)	217
National Lottery Community Fund – Cost of Living Support Scotland Fund	-	50,000	(21,132)	-	28,868
Hub	-	500	(500)	-	-
Baillie Gifford Triage Adviser Fund	-	5,000	(5,000)	-	-
Infant Formula Fund	225	100	(100)	-	225
Mental Health Workshops	-	1,600	-	-	1,600
Sainsburys	-	500	(500)	-	-
Translation Service	-	9,050	(2,015)	-	7,035
Trussell - MAS Edinburgh Wide	-	225,000	(157,581)	-	67,419
Trussell Financial Inclusion	78,126	18,819	(80,156)	(16,789)	-
Trussell Referral Pathways	98,530	-	(77,475)	-	21,055
Van appeal	-	11,330	-	-	11,330
Total Restricted Funds	179,537	382,991	(415,483)	(4,296)	142,749
Donated food reserve	24,221	317,392	(312,434)	-	29,179
Hub Designated Fund	157,178	-	(87,964)	(69,214)	-
Unrestricted Funding	818,285	542,368	(723,520)	73,510	710,643
Total Unrestricted Funds	999,684	859,760	(1,123,918)	4,296	739,822
Total Funds	1,179,221	1,242,751	(1,539,401)	-	882,571

Description of funds

The Food Purchase Fund is funded by a variety of small funders and is designed to be used to top up our food donations.

The Cost of Living Fund was funded by Watches of Switzerland Group, M&G plc and CMS Social Impact Fund to provide additional items to clients during the cost-of-living crisis, such as supermarket vouchers, and was completed within the 2024/25 financial year.

The Cookery Workshops fund enables us to deliver cookery workshops to those we support.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

20b. FUND BALANCES AT 31 MARCH 2025 (continued)

The City of Edinburgh Council MAS fund was towards the costs of providing our Money Advice Service and was completed within the 2024/25 financial year. Some of the expenditure against this fund in 2023/24, Trussell has now agreed can be allocated against the Trussell Financial Inclusion fund instead, resulting into a transfer into this fund during the year.

The City of Edinburgh Council Fuel grants fund was awarded to provide grants to individuals in Edinburgh struggling with energy costs and was completed within the 2024/25 financial year.

The Edinburgh and Lothian Trust Fund consists of funds that we have applied to Edinburgh and Lothian Trust Fund on behalf of people we support through our Money Advice Service. The funds are then used to purchase specific items for the individuals and any underspend is returned (unless it is under £10 in which case we release it to unrestricted funding).

The Baillie Gifford Triage Adviser Fund is towards the costs of our triage advisers, an integral part of our Money Advice Service.

The Infant Formula Fund was awarded to provide grants to individuals in Edinburgh struggling to buy formula for their children.

The Mental Health Workshops Fund enables us to run workshops in partnership with Salvation Army.

The Sainsbury's fund was towards the purchase of food for the people we support and was completed within the 2024/25 financial year.

The Trussell Financial Inclusion grant provided three years of funding towards the costs of the Money Advice Service providing benefit, budgeting and debt advice to individuals and families experiencing food poverty and visiting foodbanks. It was completed within the 2024/25 financial year. Some of the expenditure in 2023/24 had been allocated to unrestricted funds and City of Edinburgh Council MAS fund, but after discussion with Trussell, they allowed us to use this fund instead, resulting in transfers between the three funds.

The Trussell Referral Pathways provides 1.5 years of funding to work across the city to streamline the way that referrals are made; training and guiding referral agents to work differently to reduce repeated foodbank use and resulting in better outcomes for the people we support.

The Hub Designated Fund relates to funds that have been designated by the Trustees towards the first two years' costs of running our first Hub under our new community hub model. The first two years are now at an end, hence the transfer out of designated funds back to unrestricted funds.

21. CAPITAL COMMITMENTS

There are no capital commitments.

EDINBURGH FOOD PROJECT

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

22. NET (EXPENDITURE)/ INCOME

This is stated after charging:

	2026	2025
	£	£
Auditor's remuneration—audit fee	10,800	8,400
Depreciation	11,759	24,875
Gain on disposal of fixed assets	8,193	-
Operating Leases	73,214	80,427
	<u>103,966</u>	<u>113,702</u>