



Start Up
STIRLING

Helping those in hardship

ANNUAL REPORT AND ACCOUNTS
1st APRIL 2023 - 31st MARCH 2024

Start Up Stirling Annual Report and Accounts

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Start Up Stirling Charity Information

Charity Number

SC035477

Registered Address

16B Whitehouse Road
Springkerse Industrial Estate
Stirling
FK7 7SP

Website

<http://www.startupstirling.org.uk>

Bankers

Co-operative Bank
Nationwide Building Society
Charity Bank

About Us - Aims & Objectives

The organisation's purposes are:

The relief of poverty; the prevention or relief of suffering and distress caused by poverty through the compassionate provision of food and other practical support and services required by the communities we serve in the Stirling Council area, working in partnership with other regional agencies while maintaining the dignity of our beneficiaries.

Start Up Stirling Board of Trustees

The following persons served as Trustees of the charity during the period 1st April 2023 to 31st March 2024.

Persons noted as a 'Current Trustee' are members of the Board of Trustees at the reporting date (31st March 2024).

Current Trustee	Official Role in 2023/24	Appointed
Angus MacVicar	Convenor	8 th Sep 2022
Bob Gil	Treasurer (Took Role 06/02/2024)	9 th Dec 2020
Hazel Martin	Secretary (Stepped down 23/11/2023)	6 th May 2020
David Clark	Secretary (Took Role 23/11/2023)	23 rd Nov 2023
Jan Brown		11 th Aug 2022
Neil Aitkenhead		11 th Aug 2022
Helen Walker		8 th Sep 2022
Fiona Martin		1 st May 2023
Jack McInnes		6 th Feb 2024

Former Trustee	Official Role in 2023/24	Resigned
Mark Aspinwall	Treasurer	2 nd Feb 2024

Message from our Convenor

Throughout the year we experienced significant reductions in the level of essential food item donations. However, fortunately, over the same period direct financial support to the charity has held up. This has allowed us to purchase necessary food items as required, without having any significant effect on our ability to meet the demand for essential service delivery to clients. We are extremely grateful to the many private individuals, various community organisations and a range of local businesses whose financial generosity has allowed us to expand our services to meet the increased need in these difficult times. We do not take this generosity for granted and it is hoped that this essential level of financial support will continue. However, it is also our hope that, at some point, donations of food item will recover.

Start Up Stirling has risen to local challenges by establishing a number of community hubs centred round the delivery of existing services to clients. This approach has involved establishing co-ordinated partnerships with other organisations offering a range of information, advice and support to individuals and families experiencing hardship and financial difficulty which augments the core business of the charity.

This has resulted in a level of activity that Start Up Stirling has been able to achieve and sustain despite the on-going difficult financial climate. Without our hard-working staff group, much of what has been achieved would simply not have been possible. They have arranged for food collections, organised the distribution of food and household items to clients, arranged for



fundraising appeals to individuals, organisations and businesses and, generally, they have represented the charity at a number of community fairs and events. The staff have been ably supported by numerous volunteers who freely give of their time to support the many activities of the charity, by working behind the scenes within the warehouse, directly in the distribution and delivery of food to clients or in arranging for the creation of a relaxed environment in which clients can feel listened to and supported. We owe a huge debt of gratitude to the Start Up staff and to the volunteers, without whom most of what is achieved would simply not be possible.

Angus MacVicar
Convenor

Message from our General Manager

As we celebrate our 30th year I must firstly congratulate everyone involved with Start Up Stirling on winning the recent Stirling Business Awards Charity of the Year. This is a fantastic accolade for us and recognition for a job well done.

However, the need for our services continues to rise throughout the Stirling Council Area and we meet these head on.

With new partnerships being formed, with other external agencies, I feel we are better prepared to address these challenges and give our clients the best possible service available.

Andy Ireland
General Manager



Our Services – What we do and how it helps those in hardship

Start Up Stirling provides a portfolio of key services to individuals and families experiencing hardship in the Stirling area. The organisation has been operating in the area since 1994, when a group of local churches came together to collect goods to provide to young people who had been homeless and were entering their first home of their own. Our assistance to local people has developed from that time in response to the feedback we receive from those accessing our services and the changing needs in society.

We provide three main services, Start Up Foodbank, Start Up Helper Packs & Start Up Support. All of these in different ways have assisted in alleviating the effects of deprivation. Each service was profoundly affected by the pandemic and worsened by the cost of living crisis. The demand for all our services has never been higher.

Start Up Foodbank

The first Start Up Stirling foodbank was opened on the 31st of October 2012, with recognition at that time of the extent of local food poverty.

Throughout 2023/24 our foodbank service has expanded and now we run 8 foodbanks every week alongside deliveries for those who are infirm or living in rural areas.

**“It’s not only the food but having someone to listen”
- Foodbank Client**

The last year has seen a continued rise in the number of referrals coming from working income families who are really struggling with the cost of living with food and fuel.

We are currently collaborating with around 40 referral agencies with our top ones being Stirling Council, Citizens Advice Bureau, NHS & Schools.

Our summer campaign this year was a bus trip to Perth Swimming Leisure Pool where families and children used the outdoor lagoon and we were fortunate that it was dry!

Perth Council were superb at organising our lunches and giving us a room to sit in for it and play games. All children were given a goody bag of sweets, juice, reading books (donated by Scottish Book Trust) and colouring pencils with pencil cases etc.

Winter fuel costs were still high and we supported families by offering blankets, hats, gloves, jumpers, flasks, etc. We also supplied some air fryers/slow cookers as this is a cheaper way of cooking food and keeping fuel costs down.

Our Christmas gifts were slightly down compared to previous years due to the cost of living but all clients still received a gift.

Margaret-Anne Ewart
Crisis Foodbank Worker



Start Up Helper Packs

Starter Packs have been provided to people commencing new tenancies, following homelessness, or a crisis or significant change to their personal situation. A Standard Starter Pack includes crockery and cutlery, pots and pans, cooking utensils, towels, and cleaning products, plus basic kitchen cupboard items, such as tea, coffee, sugar, salt and pepper. Supplementary assistance packs are also available and are provided in response to the results of a client needs assessment.

We have also provided Emergency Packs to people who are homeless and welcome packs for those in temporary accommodation.

Male and Female Toiletry packs are also provided and distributed via partner agencies to help preserve client dignity.

“It was very useful as I had barely anything. I didn’t have to worry about how I was possibly going to afford anything but I got everything I needed and this really eased my anxieties”.

- Starter Pack Recipient

This Service continues to be supported with some funding from Stirling Council.



Start Up Support

Since January 2017 Start Up Stirling had operated a support service to some of our more vulnerable clients. This aimed to provide the time, place and space for people to explore how to improve their individual situation. However, of equal benefit to many was the peer support and social contact the group also provided, helping to reduce their social isolation. Though much appreciated by the clients this service was costly in staff and volunteer time and had difficulty in demonstrating any objective effectiveness.

In October 2019, Start Up Stirling, in collaboration with Stirling District Citizens Advice Bureau, were successful in a funding application to the Scottish Government to deliver a new service, 'Tackling Rural Isolation' (TRI), predominantly in the rural North & West areas of Stirling District. It was intended that Start Up Stirling would provide crisis food support and the practical and emotional element of the Client Support Service; CAB would provide support and advice on fuel/energy and finance. Transition funding was obtained to move the Client Support Service operation into the new TRI service from April 2020 onwards.

**"I look forward to coming to the hub every week. It continues to provide both emotional and financial support."
- Support Client**

Our community hubs have continued to expand over the last year.

In November 2023 we launched two new hubs in Buchlyvie and Bannockburn.

Buchlyvie proved to be successful and now is run by the community council and the local people of the village. Bannockburn is continuing to increase in numbers week by week.

An average of 15 people attends both Killin and Callander hubs on a weekly basis, and an average of 7 to 8 in Bannockburn.

Our clients who access our community hubs on a regular basis, tell us that the impact on their lives has been positive. They have a social space to meet up with friends, chat to our volunteers, speak to other advisors about financial or other issues, and enjoy a free light lunch.

"I like the hub because it has helped my confidence and it is good to meet new people"

I believe that the support provided by our community hubs has been pivotal in improving the lives of those who attend.

Gail MacDonald
Support Worker



Warehouse

Throughout the year our Warehouse and Facilities Manager Gerry McPeake built upon last year's improvements and continued to streamline our warehouse systems. Allowing us to sort and distribute the generous donations from the community more efficiently.

We also welcomed Stephanie Todd as a new Warehouse Assistant.

Gerry & Steph together will work to build greater resilience in the warehouse allowing us to plan greater in advance and respond to any problems faster than ever.



"Week in and week out our dedicated teams of volunteers are working, all year round, 52 weeks of the year to help people in the Stirling Council area."

Gerry McPeake
Warehouse and Facilities Manager



Staffing

In March 2024 Stephanie Todd joined our team as a new Warehouse Assistant

Volunteering

In March 2024 Go Forth Stirling District hosted their annual Stirling Business Awards and we were delighted in our 30th year to be named as Charity of the Year. This was extremely pleasing for all involved with the charity and something we could not do if not for our lovely volunteers.



The charity would just not function without the support of all the wonderful volunteers that we have at Start Up Stirling at present we have 120 active volunteers with the charity.

In the last year due to the increase in our services the following hours have been spent volunteering:

- 1000 hours driving our vans making Deliveries and Collections.
- 4998 hours in our warehouse sorting donations and making up packs.
- 2990 hours at our Foodbanks directly supporting our clients

Lisa Pilgrim
Volunteer Coordinator



Fundraising and Community Engagement

The individuals, communities and businesses in the Stirling area have continued to support Start Up Stirling's fundraising efforts in so many ways over the past year. As well as supporting our campaigns and appeals throughout the year, we have benefited financially from the proceeds of challenge events, Summer fetes, quiz nights, guided walks, coffee mornings and afternoon teas, schools and churches taking part in the Smarties challenge, carol singing, dance performances and sales, to name but a few. Every donation makes a difference.

But raising funds is only part of the picture. We are so thankful to our supermarket partners who help us throughout the year with our donation stations and food donation days. The lovely ladies at the Christadelphian Knit and Natter group provided some beautiful bespoke Christmas jumpers, hats and scarves at Christmas. Nationwide Stirling Branch have a second hand book stall, which allowed for the purchase of school stationery and bags for the Schoolbag Appeal this Summer and the Scottish Book Trust who provided a selection of beautiful books to be distributed through our Community Hubs. These are just a few of the amazing relationships which provide added value to our fundraising activities and benefit our service users each year.



Carol Findlay
Community Fundraiser

Julie Christie
Communities and Fundraising Manager

Grant Funders

Scottish Government
Stirling Council
National Lottery Improving Lives
Co-op Community Fund
Community Health and Wellbeing Fund
Arnold Clark Community Fund
Stirling and Bridge of Allan Round Table
Lidl Toy Fund
Corra Household Hardship Fund

M&G Community Fund
Gordon Fraser Charitable Trust
Sainsbury's Helping Everyone Eat Better
Bank of Scotland Reach Fund
Yorkshire Building Society
Stirling Food Partnership, Good Food for All
B&Q
Stirling Arts Society

Charity of the Year

Superglass
Beaverbrooks Stirling Branch

Stirling Albion Football Club
Plumbase Stirling

Summary service performance information

Crisis Foodbank

2020/21 was the peak of the demand on our service, mostly due to additional packs and referrals as a result of the pandemic.

In 2021/22 our overall meals supplied dropped but our total referrals increased.

This was the start of a new trend in our support as a direct result of cost of living increases.

More people were being referred to our service but for shorter periods of time.

An increasing number of households being referred to us were working families who were no longer able to make their budget stretch to the end of every month, these household were asking for referrals for a week or 2 at the end of the month to help them until their next pay day. Many of these would repeat the referral in 2 or 3 months' time.

As shown in the numbers below, this trend only increased for the 2023/24 financial year.

People Supported and Food Issued

	2020/21	2021/22	Change	2022/23	Change	2023/24	Change
Meals*	137,868	121,188	-12%	128,772	6%	151,836	18%
Food Packs	5,876	5,225	-11%	5,696	9%	6,764	19%
Referrals	1,690	1,711	1%	1,970	15%	2,170	10%
Adults	2,075	2,146	3%	2,425	13%	2,679	10%
Children	1049	1139	9%	1268	11%	1295	2%
Total	3,124	3,285	5%	3,693	12%	3,974	8%

*The formula used to calculate meals is as follows:

Individuals supported X weeks supported X meals per days (3) X how many days' food is supplied (4)

Example, a single client who is supported for one week = 12 meals.

Home Starter Packs

Summary data of packs and support items issued

	2020/21	2021/22	Change	2022/23	Change	2023/24	%Change
Starter Packs	92	219	138%	269	23%	196	-27%
Kettle	85	199	134%	245	23%	178	-27%
S-Duvet	67	171	155%	146	-15%	141	-3%
D-Duvet	99	221	123%	268	21%	184	-31%
Pillows	265	613	131%	682	11%	509	-25%
Toaster	12	166	1283%	253	52%	171	-32%
Microwave	5	16	220%	5	-69%	3	-40%
Emergency	373	465	25%	471	1%	232	-51%
Welcome	95	154	62%	144	-6%	72	-50%
Toiletry-M	142	236	66%	160	-32%	535	234%
Toiletry-F	205	360	76%	234	-35%	418	79%

Food Donations

2023/2024 saw a significant drop in food donations as cost of living affected our supporters alongside our clients.

Donations (kg)	2020/21	2021/22	Change	2022/23	Change	2023/24	Change
Supermarkets	51,057	44,220	-13%	45,935	4%	41,196	-10%
Churches	1,824	5,009	175%	7,578	51%	7,325	-3%
Schools	2,110	3,106	47%	2,942	-5%	1,422	-52%
Businesses	2,628	3,299	26%	3,872	17%	3,428	-11%
Individual Giving	3,228	2,977	-8%	6,495	118%	2,793	-57%
Groups	1,270	1,320	4%	2,358	79%	1,558	-34%
Public Sector	608	656.49	8%	1625.8	148%	729.48	-55%
Total	62,726	60,587	-3%	70,858	17%	58,451	-18%

Our 18% drop in total food donations coincides with an 18% increase in meals being distributed.

To bridge this gap the charity is having to spend increasing amounts on food making our financial support to that charity more important than ever.

Structure, Governance and Management

Start Up Stirling was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 6th March 2014. All historical charitable activities undertaken in the name of Start Up Stirling were at this time subsumed into the new organisation. The charity's structure and governance operate in accordance with the arrangements set out in its governing document, namely the Start Up SCIO Constitution version 3.

At its General Meeting in November 2021 the constitution was updated and modernised to clarify the charity objectives to remove some operational anomalies and to simplify the language, removing possible ambiguity.

The charity's activities are overseen by a Board of Trustees. This group is formed from the membership of the charity. All registered members are eligible to stand for and be elected to the Board. Trustee nomination and election normally takes place at the charity's annual general meeting. The Board of Trustees may at their discretion co-opt additional individual members onto the Board.

Management of the charity's operations is delegated to designated members of staff in accordance with a Board approved Scheme of Delegation. Staff are supported by volunteers in the delivery of the charity's various services. In certain areas the Board have at various times introduced functional working groups involving staff, volunteers and trustees. The working group approach is used primarily in the areas of warehousing and logistics, fundraising and administrative support.

The AGM in November was held in person.

The management of risk is an important responsibility of the Board of Trustees and policies and procedures have been established in key areas of potential risk and a risk register. A regular process of policy review is now in place to ensure that policies all remain appropriate and conform to relevant legislation and guidance. In addition, the charity maintains PVG accreditation for key staff and volunteers involved in client related activities or when serving as trustees.

Reserves & Reserves Policy

Reserves are held to ensure that Start Up Stirling can continue to deliver services to the charity's beneficiaries. The charity delivers a range of services and carries out a number of projects that involve the employment of staff and also certain longer-term contractual commitments, specifically premises rental for the charity's main warehouse operating unit.

The Board of Trustees have examined the requirement for unrestricted reserves and determined a policy of holding reserves equivalent to the lesser of; three months' staff costs plus the balance of contractually committed rent on the warehouse operating unit, or three months total operating costs.

The total reserves of the charity at 31st March 2024 were as follows:



	2023/24	2022/23	Required Reserves
Restricted Funds	51,573	94,574	n/a
Unrestricted Funds	527,916	459,335	n/a
TOTAL	579,489	553,909	n/a

Refer to Note 11 for a movement analysis of reserves.

The Trustees note that at 31 March 2024 the unrestricted funds of £527,916 were in excess of the required reserves under the Reserves policy. The Trustees remain cautious as to the level of reserves required for the charity, as the UK enters into a further period of change and as we deal with high levels of inflation and financial pressure for both clients and funders. The Trustees are aware that reliance on foodbanks may rise in the next two years due to the impact of inflation on domestic household budgets.

In the coming year the Trustees will look at setting aside an element of the unrestricted funds in designated funds. Designated funds are those unrestricted funds that have been allocated at the Trustees' discretion for particular purposes. They can be unallocated subsequently should circumstances change. The Trustees will review their tangible asset requirements and an appropriate level of designated funds necessary for the ongoing requirements of the charity in the coming year.

Approved by the trustees on 23rd October 2024

Signature		Signature	
Name	Angus MacVicar	Name	Bob Gil
Role	Convenor	Role	Treasurer

Where Our Income Comes From

Community donations – a wide variety of individuals and groups make regular and one-off donations to the charity via our website, using online payment services offered by the likes of Facebook. A significant proportion of the monies received come from local churches and faith bodies, community groups and schools. During the year we benefited from £275,060 in donations (2022/23: £217,282). We have been overwhelmed by the level of donations from individuals, groups and businesses during recent years and these donations have ensured that the charity has been able to continue to deliver its vital services.

Grants and Statutory funding – we have a number of established relationships with public sector and other grant awarding bodies who provide financial support to a number of specific aspects of the charity's operations. During 2023/24 the charity received income of £142,011 in relation to grants and statutory funding (2022/23: £186,686). We are extremely grateful for the support that we have received this year as it has allowed us to continue to adapt our approach to service delivery whilst complying with social distancing restrictions.

The details of the grant and statutory income received, and the associated level of expenditure is shown in Notes 3 and 4 of the Annual Accounts.

How we spend the money

Home Starter Packs – this service involves the purchasing of various household items, bedding and packaging. A dedicated team of volunteers working out of our warehouse unit undertake the sorting and packaging of the support packs which are distributed to clients with the assistance of Stirling Council Homelessness Partnership.

Crisis Food Bank – our main gateway service is coordinated by Support Worker members of staff who liaise with referral organisations to organise a series of face to face food bank sessions in the Stirling area. These sessions are run by members of our volunteer supporter team. In addition to staffing costs, we incur expenditure on premises rental and related services, vehicle purchase and running costs, purchasing fresh produce, meat and dairy food items. We receive, sort and store donated food and other items in our warehouse unit that is overseen by our Warehouse & Facilities Manager.

Crisis Food Home Delivery – our services are available across the entire Stirling Council catchment area. We operate our own transport in the form of two vans that are driven by a team of volunteer drivers who deliver food and other goods to clients who are unable to attend our face to face food banks. The vehicles are also used to collect food donations from local supermarkets and pick-up community food donations from across the area.

Beyond the Food Bank – this additional support service is organised by Support Worker members of staff who liaise with individual clients. These sessions are run by members of our volunteer support team. In addition to staffing costs, we incur expenditure on the rental of external facilities and catering for community meals and other similar events. These sessions successfully were reintroduced in 2022/23.

General management, Fundraising, Volunteer Coordination and Other Support – a key part of sustaining the charity's activities is our engagement with donors and supporters, including a group of around one-hundred and ten local volunteers. We employ a General Manager, 2 Fundraising Managers and a Volunteer & Training Coordinator on a part-time basis to coordinate a variety of initiatives aimed at maintaining and developing the flow of funds, food and other donations to the charity. We also employ an Office Administrator to support the operations of the charity, a Warehouse Facilities Manager and 2 Support Workers.

Independent Examiner's Report to The Trustees of Start Up Stirling

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 18 to 35.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

Independent Examiner's Report To The Trustees Of Start Up Stirling

In the course of my examination, no matter has come to my attention:

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Name: Ian Bilsland

Signature:



Relevant Professional qualification: FCCA

Address: Drummond Laurie
Unit 5 Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Date: 12th November 2024

START UP STIRLING
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st March 2024



	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Income from				
Donations	275,060	0	275,060	217,282
Grants & Statutory	1,185	140,826	142,011	186,686
Fundraising	50,012	0	50,012	16,620
Gain on disposal of fixed assets	598	0	598	-
Other	5,244	0	5,244	877
Total	332,099	140,826	472,926	421,466
Expenditure on				
Staff & Staff Related	124,447	58,789	183,236	164,728
Rent & Premises Related	55,707	11,691	67,398	57,024
Food Purchases	30,777	26,582	57,539	34,221
Fundraising Supplies	2,638	0	2,638	3,554
Starter Pack Purchases	355	18,752	19,107	27,145
Family support services	2,912	23,289	26,201	4,239
Depreciation	19,631	4,517	24,148	21,844
Office Supplies & Services	12,350	0	12,350	27,679
Miscellaneous	2,961	3,702	6,663	6,552
Insurance	4,815	0	4,815	4,643
Professional Fees	1,248	363	1,611	1,648
GROW Project	0	36,142	36,142	0
Transport	5,677	0	5,677	4,962
Total	263,518	183,827	447,345	358,239
Net income				
Net income	68,581	(43,001)	25,581	63,227
Transfers	0	0	0	-
Movements in funds	68,581	(43,001)	25,581	63,227
Total funds brought forward	459,335	94,574	553,909	490,682
Total funds carried forward	527,916	51,573	579,489	553,909

None of the charity's activities were discontinued during the above financial years. A small gain was made on disposal of a vehicle. The GROW project involves a joint working partnership with Upper Ballaird Farm, Buchlyvie, where ring fenced funding is supplied in exchange for organic fruit and vegetables and food related support services.

START UP STIRLING
STATEMENT OF FINANCIAL POSITION
INCORPORATING BALANCE SHEET
AS AT 31st March 2024

	Notes	2023/24	2022/23
		£	£
Fixed assets			
Tangible assets	7	42,082	43,296
Current assets			
Prepayments	8	4,166	4,283
Cash		537,264	509,024
		541,430	513,307
Current liabilities			
Deferred income	10	0	0
Creditors	9	4,022	2,694
Net current assets		537,408	510,613
Net assets		579,490	553,909
Funds			
Restricted funds	11	51,573	94,574
Unrestricted funds			
General funds	11	427,916	359,335
Designated funds		100,000	100,000
Total unrestricted funds	11	527,916	459,335
Total funds		579,489	553,909

Approved by the trustees on 23rd October 2024

Signature		Signature	
Name	Angus MacVicar	Name	Bob Gil
Role	Convenor	Role	Treasurer

START UP STIRLING
STATEMENT OF CASH FLOWS
AS AT 31st March 2024

	2023/24	2022/23
	£	£
Operating activities		
Cash flow from Operations	25,581	63,227
Adjusted for:		
Depreciation	24,148	21,844
Gain on disposal of fixed assets	(598)	-
Movement in Debtors	117	5
Movement in Creditors	1,328	2,694
Cash generated from Operations	50,576	87,605
Investing activities		
Payments to acquire fixed assets	(38,086)	(5,397)
Proceeds from disposal of fixed assets	15,750	-
Cash used in investing activities	(22,336)	(5,397)
Net cash generated		
Cash generated from Operations	50,576	87,605
Cash used in investing activities	(22,336)	(5,397)
Net cash generated		82,208
Cash and cash equivalents at 1 April	509,024	426,651
Cash and cash equivalents at 30 March	537,264	509,024

START UP STIRLING

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st March 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historic cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effect from 1st January 2015. The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Companies Act (2006), the Charities and Trustees Investment (Scotland) Act (2005) and the Charities Accounts (Scotland) Regulations (2006) as amended.

Going Concern

The Board of Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on a going concern basis.

Based on the annual budget approved by the Trustees for the year to 31st March 2024 the charity has sufficient cash held at the bank to cover a full year's worth of expenditure from the date that this annual report was approved by the Trustees. As a direct result of this the Trustees will continue to meet its obligations as they fall due for the foreseeable future.

Deferred income

Income received from a third party is deferred and carried on the balance sheet as a liability where the entitlement for use is not met. Refer to Note 10 for details of deferred income.

Expenditure

All expenditure is accounted for on an accrual basis and is recognised in the period in which it is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in pursuit of its charitable purposes. Reported expenditure includes costs attributed to such charitable activities and also costs of an indirect nature necessary to support the delivery of these services.

Fund accounting

Funds held by the charity are either in an unrestricted general fund that is used in pursuit of the organisation's overall charitable purposes, or in a restricted fund. Restrictions applied to the use of funds may be stipulated by donors at the point that monies are made available to the charity. The charity's Board of Trustees may at their discretion decide to set aside funds for a specific charitable purpose and thereby designate restrictions on the use of funds.

General reserves are unrestricted funds that are available for use at the Trustees' discretion for the furtherance of the charity's objectives. Designated funds are funds set aside at the discretion of the Board for specific purposes which would otherwise form part of unrestricted funds.

The Designated Reserve reflects unrestricted funds earmarked for the replacement of tangible fixed assets at the end of their useful lives and required for the effective continuation of the charity's activities.

The General Reserve reflects the balance of unrestricted and undesignated funds of the charity.

**START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024**

Fixed assets

Tangible fixed assets are measured at historic cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets and charged to the Income & Expenditure account on a straight-line basis. Refer to Note 7 for details of the charities tangible fixed assets and related depreciation charges.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand. In the Statement of Cash Flows, cash and cash equivalents are shown net of any bank overdrafts, where applicable. Bank overdrafts are reported as borrowing liabilities on the Statement of Financial Position.

Debtors and prepayments

The organisation is a registered charity and does not carry out any trading activities. Consequently, reported debtors and prepayments relate to the proportion of any goods or services paid for by the charity where an element remains to be consumed in a future period.

Creditors

Short-term creditors are measured at transaction price, normally the invoice price. Reported creditors include employer social security and tax liabilities. Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and consequently measured at amortised cost determined using the effective interest method.

Taxation

The organisation is a registered charity and does not carry out any trading or other taxable activities. Consequently, no provision is made for Corporation Tax. Other taxes, including VAT, are recognised as an expense in the period to which they relate. The charity claims Gift Aid tax relief on eligible donations in accordance with applicable HMRC regulations.

Pensions

Employer pension contributions to a NEST money purchase plan are reported as operating costs and recognised as an expense in the period to which they relate.

NOTE 2A – CRITICAL ACCOUNTING JUDGEMENTS

Estimates and judgements in relation to the charity's financial position form part of a continual and ongoing process of financial management. Where accounting judgements are made these are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

NOTE 2B – PRIOR YEAR ADJUSTMENTS

2 Prior Year Adjustments have been required to the accounts to correct minor errors in the 2022/23 end of year accounts as follows:

- i) A payment for food which occurred in April 2023 had inadvertently been included in the 2022/23 accounts. This has been corrected by adjusting the 2022/23 closing cash and net income position (and therefore closing unrestricted funds) upwards by £175
- ii) The restricted fund total was understated by £1,373, as one fund (Foundation Scotland) had inadvertently been included as a negative balance of £1,373. This has been corrected by adjusting the closing figure for Restricted Funds upwards by £1,373, and the closing figure for Unrestricted Funds downwards by the same amount.

START UP STIRLING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st March 2024
START UP STIRLING
NOTE 3 – GRANT & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Bank of Scotland Foundation		24,919	24,919	2,495
Lidl		500	500	
Scottish Government				26,961
Stirling Council				40,440
Stirling Council Summer Food		6,620	6,620	-
NISA				350
Lottery – Tackling Rural Inequality		60,000	60,000	
Stirling Council Homeless Grant		25,000	25,000	20,000
Stirling Council Good Food For All Fund		3,000	3,000	10,000
Volunteer Support Fund – Year 3		13,000	13,000	
Community Mental Health and Wellbeing Fund		2,000	2,000	
Gordon Fraser Charitable Trust	185	2,000	2,000	
Co Op Local Community Fund		1,287	1,287	
Arnold Clark Communities Fund	1,000	2,000	2,000	2,500
Neighbourly - Sainsbury's Helping Everyone Eat Better Community		500	500	500
10 Per Cent Giving				1,000
Julia and Hans Rausing Trust				20,000
M&S Neighbourly				1,000
Forth Giving - Sons of the Rock - Human Comfort Fund				1,000
Stirling Council Summer Fund				9,940
Tesco Community Fund				2,500
Volunteering Support Fund – Year 2				5,000
M&G Community Funding				7,500
Stirling Council Let's Get Together Fund				500
Superglass				10,000
McDonald's in the Community				20,000
Total	1,185	140,826	142,011	186,686

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 4 – ANALYSIS OF EXPENDITURE ATTRIBUTED TO GRANTS & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2023/24 Total	2022/23 Total
	£	£	£	£
Arnold Clark Communities Fund		4,035	4,035	465
Nationwide		24,919	24,919	24,259
Neighbourly - Sainsbury's Helping Everyone				
Eat Better Community Fund		743	743	257
NISA Making a Difference Locally		723	723	424
Stirling Council Good Food		4,691	4,691	19,395
Stirling Council Homeless		27,108	27,108	10,408
Scottish Communities Fund		804	804	592
Stirling Council Activities Fund				1,919
Yorkshire Building Society				1,678
Clackmannanshire Council				2,500
Martin Lewis Covid fund		2,125	2,125	126
Bank of Scotland Foundation				19,127
Foundation Scotland				3,542
Mary's Memorial Fund		123	123	283
10Percent Giving		389	389	283
Forth Giving - Sons of the Rock - Human Comfort Fund				253
Julia and Hans Rausing Trust		1,271	1,271	18,728
M&S Neighbourly		7,500	7,500	1,000
Stirling Council Summer Fund				9,940
Stirling Council Let's Get Together Fund				189
Lottery – Tackling Rural Inequality		40,418	40,418	
Forth Valley NHS Food		400	400	
Sons of the Rock - Forth Giving		175	175	
Corra Foundation		2,266	2,266	
Stirling Council Lets Get Together Fund		311	311	
Aviva		133	133	
Volunteer Support Fund Years 2&3		13,714	13,714	
Murdoch Forrest		5,000	5,000	
Scottish Power		15,000	15,000	
Lottery Communities Fund		10,000	10,000	
HSBC		1,489	1,489	
Lottery Community – Awards for All Together for our Planet		10,000	10,000	
Community Mental Health and Wellbeing Fund		462	462	
Gordon Fraser Charitable Trust		1,141	1,141	
Co Op Community Fund		1,287	1,287	
Stirling Council Summer Food		6,620	6,620	
Robertson Trust		980	980	
Total		183,827	183,827	115,368

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 5 – NET INCOME

Stated after charging	2023/24	2022/23
	£	£
Depreciation of owned assets	24,148	21,844
Operating lease rentals - land & buildings	37,229	35,772

NOTE 6 – STAFF COSTS

	2023/24	2022/23
	£	£
Staff salaries	168,402	128,312
Social security	8,089	26,199
Pensions	6,745	10,105
Training	0	112
Total	183,236	164,728

Average number of employees (FTE – based on 37.5 hrs per week)	5.35	5.20
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NOTE 7 – FIXED ASSETS

Cost	Motor vehicles	Plant and machinery	Total
	£	£	£
As at 1st April 2023	54,881	35,194	90,075
Additions	38,086	0	38,086
Disposals	(25,157)	0	(25,157)
As at 31st March 2024	67,810	35,194	103,004
Depreciation			
As at 1st April 2023	(22,153)	(24,626)	(46,779)
Charge for the year	(16,953)	(7,195)	(24,148)
Disposals	10,005	0	10,005
As at 31st March 2024	(29,101)	(31,821)	(60,922)
Net book value			
As at 31st March 2023	32,727	10,568	43,296
As at 31st March 2024	38,710	3,373	42,082

In the year to 31 March 2024 a surplus of £598 was generated through the trade-in of one vehicle as part of the purchase of a new vehicle.

NOTE 8 – PREPAYMENTS

	2023/24	2022/23
	£	£
Insurance	1,930	1,953
Rent	2,236	2,330
Total	4,166	4,283

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 9 – CREDITORS

	2023/24	2022/23
	£	£
Tax on salary costs		2,694
Energy costs	420	
Food Costs	2,953	
Miscellaneous Costs	390	
Office costs	259	
Total	4,022	2,694

NOTE 10 – DEFERRED INCOME

There were no movements to Deferred Income in the years to 31st March 2023 or 31st March 2024.

START UP STIRLING
 NOTES TO THE ACCOUNTS (CONTINUED)
 FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS

	2023/24 Opening position	2023/24 Incoming resources	2023/24 Outgoing resources	2023/24 Transfers	2023/24 Closing position
	£	£	£	£	£
Restricted funds	94,574	140,826	183,827	0	51,573
Unrestricted funds	459,335	332,099	263,518	0	527,916
Total	553,909	472,925	447,345	0	579,489

	2022/23 Opening position	2022/23 Incoming resources	2022/23 Outgoing resources	2022/23 Transfers	2022/23 Closing position
	£	£	£	£	£
Restricted funds	124,965	89,285	(113,995)	(5,681)	94,574
Unrestricted funds	365,717	332,181	(244,244)	5,681	459,335
Total	490,682	421,466	(358,239)	-	553,909

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed movement in funds is shown in the table below:

	Incoming resources to 31st March 2024	Resources expended to 31st March 2024	Movement in funds to 31st March 2024
	£	£	£
Unrestricted funds			
General fund	332,099	263,518	68,581
Restricted funds			
Robertson Trust	0	980	(980)
Lidl Neighbourly	500	0	500
Community Mental Health and Wellbeing Fund	2,000	462	1,538
Gordon Fraser Charitable Trust	2,000	1,141	859
Lottery Tackling Rural Isolation	60,000	40,418	19,582
Co Op Community Fund	1,287	1,287	0
Nationwide Building Society	24,919	24,919	0
Aviva	0	133	(133)
Martin Lewis Covid fund	0	2,125	(2,125)
Mary's Memorial Fund	0	123	(123)
HSBC	0	77	(77)
Nationwide	0	1,412	(1,412)
NISA Making a Difference Locally	0	723	(723)
Stirling Council Homeless Grant	25,000	27,108	(2,108)
Scottish Communities Fund	0	804	(804)
Forth Valley NHS Food Activity Grant	0	400	(400)
Murdoch Forrest	0	5,000	(5,000)
Lottery Communities fund	0	10,000	(10,000)
Scottish Power	0	15,000	(15,000)
Lottery Community - Awards for All, Together For Our Planet	0	10,000	(10,000)
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	500	743	(243)
Stirling Council Let's Get Together Fund	0	311	(311)
10 per cent giving	0	389	(389)
Forth Giving - Sons of the Rock - Human Comfort Fund	0	175	(175)
Arnold Clark Community fund	2,000	4,035	(2,035)
Corra Foundation	0	2,266	(2,266)
Volunteering Support Fund	13,000	13,714	(714)
M&G Community Funding	0	7,500	(7,500)
Stirling Council - Summer and Children Fund	6,620	6,620	0
Stirling Council Good Food For All Fund	3,000	4,691	(1,691)
Julia and Hans Rausing Trust	0	1,271	(1,271)
Total restricted funds	140,826	183,827	(43,001)
Total funds	472,925	447,345	25,581

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds for the year to 31st March 2024, included in the above are as follows:

	At 1st April 2023	Net movement in funds	Transfer between funds	At 31st March 2024
	£	£	£	£
Unrestricted funds				
General fund	359,335	68,581	0	427,916
Designated funds	100,000	0	0	100,000
Total unrestricted funds	459,335	68,581	0	527,916
Restricted funds				
Robertson Trust	908	(908)	0	
Aviva	133	(133)	0	0
Martin Lewis Covid fund	2,125	(2,125)	0	0
Mary's Memorial Fund	122	(122)	0	0
HSBC	10,896	(1,563)	0	9,333
NISA Making a Difference Locally	1,073	(723)	0	350
Stirling Council Good Food For All Fund	4,691	(1,691)	0	3,000
Scottish Communities Fund	804	(804)	0	0
Forth Valley NHS Food Activity Grant	400	(400)	0	0
Murdoch Forrest	5,000	(5,000)	0	0
Lottery Communities fund	10,000	(10,000)	0	0
Scottish Power	15,000	(15,000)	0	0
Lottery Community - Awards for All, Together For Our Planet	10,000	(10,000)	0	0
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	243	(243)	0	0
Stirling Council Let's Get Together Fund	311	(311)	0	0
10 per cent giving	717	(389)	0	328
Forth Giving - Sons of the Rock - Human Comfort Fund	747	(175)	0	572
Arnold Clark Community fund	2,035	(2,035)	0	0
Corra Foundation	5,000	(2,266)	0	2,734
Volunteering Support Fund	3,322	(714)	0	2,608
M&G Community Funding	7,500	(7,500)	0	0
Julia and Hans Rausing Trust	1,272	(1,272)	0	0
Stirling Council Homeless Grant.	12,275	(2,108)	0	10,167
Lottery – Tackling Rural Isolation	0	19,584	0	19,584
Gordon Fraser Charitable Trust	0	859	0	859
Community Mental Health and Wellbeing Fund	0	1,538		1,538
Lidl Neighbourly	0	500		500
Total restricted funds	94,574	(43,001)	0	51,573
Total funds	553,909	25,580	0	579,489

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed comparative movement in funds is shown in the table below:

	Incoming resources to 31st March 2023	Resources expended to 31st March 2023	Movement in funds to 31st March 2023
	£	£	£
Unrestricted funds			
General fund	332,181	(244,244)	87,937
Restricted funds			
Robertson Trust	-	-	-
Stirling Council	-	(1,919)	(1,919)
Aviva	-	(126)	(126)
Martin Lewis Covid fund	-	-	-
Bank of Scotland Foundation	2,495	(19,127)	(16,632)
Foundation Scotland	-	(2169)	(2,169)
Mary's Memorial Fund	-	(283)	(283)
HSBC	-	-	-
Nationwide	-	(24,259)	(24,259)
NISA Making a Difference Locally	350	(424)	(74)
Stirling Council Good Food For All Fund	-	-	-
Stirling Council Homeless Grant	-	(10,408)	(10,408)
Scottish Communities Fund	-	(592)	(592)
Stirling Council - Good Food For All Fund	-	(19,395)	(19,395)
Forth Valley NHS Food Activity Grant	-	-	-
Murdoch Forrest	-	-	-
Lottery Communities fund	-	-	-
Scottish Power	-	-	-
Lottery Community - Awards for All, Together For Our Planet	-	-	-
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	500	(257)	243
Stirling Council Let's Get Together Fund	500	(189)	311
10 per cent giving	1,000	(283)	717
Forth Giving - Sons of the Rock - Human Comfort Fund	1,000	(253)	747
Marks and Spencer Neighbourly Award	1,000	(1,000)	-
Arnold Clark Community fund	2,500	(465)	2,035
Tesco Community Funding	2,500	(2,500)	-
Corra Foundation	5,000	-	5,000
Volunteering Support Fund	5,000	(1,678)	3,322
M&G Community Funding	7,500	-	7,500
Stirling Council - Summer and Children Fund	9,940	(9,940)	-
Stirling Council Good Food For All Fund	10,000	-	10,000
Julia and Hans Rausing Trust	20,000	(18,728)	1,272
Stirling Council Homeless Grant	20,000	-	20,000
Total restricted funds	89,285	(113,995)	(24,710)
Total Funds	421,466	(358,239)	63,227

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The comparative net movement in funds for the year to 31st March 2023, included in the above are as follows:

	At 1st April 2022	Net movement in funds	Transfer between funds	At 31st March 2023
	£	£	£	£
Unrestricted funds				
General fund	274,717	87,937	(3,319)	359,3353
Designated funds	91,000	-	9,000	100,000
Total unrestricted funds	365,717	87,937	5,681	459,335
Restricted funds				
Robertson Trust	2,783	-	(1,875)	908
Stirling Council	1,919	(1,919)	-	-
Aviva	260	(126)	-	134
Martin Lewis Covid fund	3,448	-	(1,324)	2,124
Bank of Scotland Foundation	16,632	(16,632)	-	-
Foundation Scotland	3,542	(2,169)	(1,373)	0
Mary's Memorial Fund	405	(283)	-	122
HSBC	12,006	-	(1,110)	10,896
Nationwide	24,259	(24,259)	-	-
NISA making a Difference Locally	1,147	(74)	-	1,073
Stirling Council Good Food For All Fund	5,097	-	-	5,097
Stirling Council Homeless Grant	2,683	(10,408)	-	(7,725)
Scottish Communities Fund	1,395	(592)	-	803
Stirling Council - Good Food For All Fund	8,989	(19,395)	-	(10,406)
Forth Valley NHS Food Activity Grant	400	-	-	400
Murdoch Forrest	5,000	-	-	5,000
Lottery Communities fund	10,000	-	-	10,000
Scottish Power	15,000	-	-	15,000
Lottery Community - Awards for All, Together For Our Planet	10,000	-	-	10,000
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	-	243	-	243
Stirling Council Let's Get Together Fund	-	311	-	311
10 per cent giving	-	717	-	717
Forth Giving - Sons of the Rock - Human Comfort Fund	-	747	-	747
Marks and Spencer Neighbourly Award	-	-	-	-
Arnold Clark Community fund	-	2,035	-	2,035
Tesco Community Funding	-	-	-	-
Corra Foundation	-	5,000	-	5,000
Volunteering Support Fund	-	3,322	-	3,322
M&G Community Funding	-	7,500	-	7,500
Stirling Council - Summer and Children Fund	-	-	-	-
Stirling Council Good Food For All Fund	-	10,000	-	10,000
Julia and Hans Rausing Trust	-	1,272	-	1,272
Stirling Council Homeless Grant.	-	20,000	-	20,000
Total restricted funds	124,965	(24,710)	(5,681)	94,574
Total funds	490,682	63,227	-	553,909

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024
NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1 st April 2022	Net movement in funds	Transfer between funds	At 31st March 2024
	£	£	£	£
Unrestricted funds				
General funds	274,716	157,892	(4,692)	427,916
Designated funds	91,000		9,000	100,000
Total unrestricted funds	365,716	157,892	4,308	527,916
Restricted funds				
Robertson Trust	4,774	(2,899)	(1,875)	0
Lidl Neighbourly	0	500		500
Community Mental Health and Wellbeing Fund	0	1,538		1,538
Gordon Fraser	0	859		859
Lottery Tackling Rural Isolation	0	19,584		19,584
Co Op Community Fund	0	0		0
Nationwide	24,259	(24,259)		0
Aviva	133	(133)		0
Martin Lewis Covid	3,449	(2,125)	(1,324)	0
Mary's Memorial Fund	406	(406)		0
HSBC	11,933	(1,490)	(1,110)	9,333
Stirling Council Housing Grant	2,683	7,484		10,167
NISA Making a Difference Locally	1,147	(797)		350
Stirling Community Fund	1,396	(1,396)		0
Forth Valley NHS Food Fund	400	(400)		0
Murdoch Forrest	5,000	(5,000)		0
Lottery Community Fund	10,000	(10,000)		0
Scottish Power	15,000	(15,000)		0
Lottery Community -Awards for All Together for our Planet	10,000	(10,000)		0
10% Giving	0	328		328
Sons of the Rock Forth Giving – Human Comfort Fund	0	572		572
Corra Foundation	0	2,734		2,734
Volunteer Support Fund	0	2,608		2,608
Stirling Council Good Food	14,086	(11,086)		3,000
Stirling Council	126	(126)		0
Bank of Scotland	16,632	(16,632)		0
Foundation Scotland	3,542	(3,542)		0
Total of restricted funds	124,966	(69,084)	(4,308)	51,573
Total funds	490,682	88,808	-	579,489

START UP STIRLING
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31st March 2024

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	668,588	506,388	162,200
Restricted funds			
Robertson Trust	0	4,774	(4,774)
Lidl Neighbourly	500	0	500
Community Mental Health and Wellbeing Fund	2,000	462	1,538
Gordon Fraser Charitable Trust	2,000	1,141	859
Lottery – Tackling Rural Isolation	60,000	40,418	19,582
Co Op Community Fund	1,287	1,287	0
Nationwide	24,919	49,178	(24,259)
Aviva	0	133	(133)
Martin Lewis Covid	0	3,449	(3,449)
Mary Memorial Fund	0	406	(406)
HSBC	0	(1,187)	(1,187)
Nationwide	0	1,412	(1,412)
NISA Making a Difference Locally	350	1,147	(797)
Stirling Council Housing Grant	45,000	37,516	7,484
Stirling Community Fund	0	1,396	(1,396)
Forth Valley NHS	0	400	(400)
Murdoch Forrest	0	5,000	(5,000)
Lottery Community Fund	0	10,000	(10,000)
Scottish Power	0	15,000	(15,000)
Awards for All	0	10,000	(10,000)
Sainsburys Neighbourly	1,000	1,000	0
Stirling Council - Lets Get Together	500	500	0
10% Giving	1,000	672	328
Sons of the Rock - Forth Giving	1,000	428	572
Arnold Clark Community Fund	4,500	4,500	0
Corra Foundation	5,000	2,266	2,734
Volunteer Support Fund	18,000	15,392	2,608
M&G	7,500	7,500	0
Stirling Council Summer Food	16,560	16,560	0
Stirling Council Good Food	13,000	24,086	(11,086)
J&H Rausing Trust	20,000	20,000	0
Stirling Council	0	126	(126)
Bank of Scotland	2,495	19,127	(16,632)
M&S Neighbourly	1,000	1,000	0
Tesco Foundation	2,500	2,500	0
Foundation Scotland	0	3,542	(3,542)
Subtotal for restricted funds	230,111	303,503	(73,392)
Total funds	898,699	809,891	88,808

A short description of each of the restricted funds is as follows:

Robertson Trust

The fund relates to funding for people and communities in Scotland living with poverty and trauma.

Sons of the Rock / Forth Giving – Sons of the Rock – Human Comfort Fund

The fund is restricted to discrete items for our service users.

10 Per Cent Giving

This fund is restricted to items for service users.

Julia and Hans Rausing Trust

The funds are restricted to set amounts for staff salaries, volunteer related costs, property related expenses and food purchases

Stirling Council

The funds are restricted to cover a number of our costs, including food purchases and starter pack household items.

Corra Foundation

The funds are restricted to defined back office and operational costs.

Yorkshire Building Society

The funds are restricted to expenditure for volunteers and our food delivery and related transport costs.

Tesco Foundation

These funds are restricted to food purchases.

Gordon Fraser Charitable Trust

The funds are restricted to supporting those in temporary accommodation.

Clackmannanshire Council

The funds are restricted to packaging of food for distribution.

Aviva

The funds are restricted to supporting our work on Tackling Rural Isolation (TRI).

Martin Lewis Covid fund

The funds are restricted for food purchases, delivery costs of the foods and funding of specific staff salaries.

Bank of Scotland Foundation

The funds are in respect of contributing towards a proportion of specific staff salaries.

Foundation Scotland

The funds are restricted to the purchase of food, specific purchases for the running of the organisation and transport costs.

Mary's Memorial Fund

The funds are a generous donation following the death of Mary McBride in May 2020. The funds are for use in our support services.

Arnold Clark Communities Funds

These funds are restricted for purchasing fresh food.

HSBC

The funds are restricted to the costs for a community food growing project, GROW.

Nationwide

The funds are restricted to starter pack related items and an element of our salary costs.

Neighbourly – Sainsbury's Helping Everyone Eat Better Community / Marks and Spencer

These funds are restricted for purchasing food.

M&G

These funds are restricted for purchasing food and fresh food.

NISA

These funds are restricted for purchasing food, welfare packs and emergency packs.

Stirling Council Good Food For All Fund

These funds are restricted for purchasing fresh food.

Stirling Council Homeless Grant

These funds are restricted for purchasing Start up packs.

Scottish Communities Fund

These funds are restricted for the printing of recipe cards.

Stirling Council – Summer and Children Fund

The fund is restricted for purchasing family activities for the families that we are supporting.

Tesco Community Fund

These funds are restricted for purchasing fresh food.

Volunteering Support Fund – Years 1 and 2

The funds are restricted for costs related to our volunteers.

Forth Valley NHS Food Activity Grant

The funds are restricted for a BBQ to be held in the Callander area.

Murdoch Forrest

These funds are restricted to the costs for a community food growing project, GROW.

Lottery Communities fund

These funds are restricted to the costs for a community food growing project, GROW.

Scottish Power

These funds are restricted to the costs for a community food growing project, GROW.

Stirling Council - Awards for All, Together For Our Planet

These funds are restricted to the costs for a community food growing project, GROW.

Lidl via Neighbourly

These funds are restricted to purchase of freezer boxes

NISA Making a Difference Locally

These funds are restricted to costs for supporting activities

Lottery Tackling Rural Isolation

These funds are restricted to costs for Citizens Advice Bureau, Dour staff costs and overheads and costs associated with operating our community hubs in rural areas.

Community Mental Health and Wellbeing Fund

These funds are restricted to supporting activities in the Eastern Villages and Bannockburn – arts and crafts materials

Co Op Local Community Fund

These funds are restricted to costs of food purchase

Stirling Council Let's Get Together Fund

These funds are restricted to supporting large group activities

Stirling Council Summer Food and Fun

These funds are restricted to Foodpacks for children

M&S Neighbourly

These funds are restricted to support for young people