

Charity No SCO 50754

Fa'side Community Kitchen - FCK

ACCOUNTS AND REPORT

FOR THE YEAR ENDED 31 MARCH 2025

**GLASS ACCOUNTANCY
76/6 PARK AVENUE
EDINBURGH
EH15 1JP**

Fa'side Community Kitchen - FCK - Charity No. SC0 50754

Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
Receipts						
Funding:						
ELC LB Creditors	-	-		1,915	1,915	
Other restricted funding	5,107	5,107		1,454	1,454	
Pennypit Trust Summer Lunch Club	1,416	1,416		2,000	2,000	
ELC - training	965	965		981	981	
Meldap - ELC MELD café	13,258	13,258		11,150	11,150	
CMFH - restricted	20,649	20,649		14,954	14,954	
	-	41,395	41,395	-	32,454	32,454
Trading receipts:						
Juniors football	-	-		200	200	
Lottery	-	-		-	-	
Parties	5,773	5,773		1,035	1,035	
Donations FCK	730	730		8,296	8,296	
Funeral teas	21,853	21,853		12,798	12,798	
	28,356	-	28,356	22,329	-	22,329
Total Receipts	28,356	41,395	69,751	22,329	32,454	54,783
Payments						
Food	-	0	16,327	16,327	6,780	16,519
EL COOP	-	-	-	3,070	-	3,070
Uniforms			-	-	-	-
Staff Costs	3,658	22,922	26,580		11,816	14,954
Training	862	965	1,827		675	675
Accountancy	780	-	780		600	600
Expenses	-	-	-		1,173	1,173
Equipment	565	565			2,364	2,364
Resources	4,557	4,557			1,078	1,078
Postage		-	-		-	-
hall hire and utilities	271		271		3,825	3,825
Total Payments	10,693	40,214	50,907	30,705	32,148	62,853
Surplus/deficit for year	17,663	1,181	18,844	-	8,376	306
Surplus brought forward	15,990	306	16,296		24,366	-
Surplus Carried Forward	33,653	1,487	35,140	15,990	306	16,296

Fa'side Community Kitchen - FCK - Charity No. SC0 50754

Statement Of Balances as at 31 March 2025

	2025	2024
Fixed Assets	-	-
Current Assets		
Petty Cash	-	-
Bank Accounts	35,140	16,296
	<hr/> <u>35,140</u>	<hr/> <u>16,296</u>

Fa'side Community Kitchen - FCK - Charity No. SC0 50754

Notes to the Accounts for the year ended 31 March 2025

1) ACCOUNTING POLICIES

(a) Basis of Preparation of Financial Statements

The Financial Statements are prepared on an Receipts and Payments basis to comply with the Charities Accounts (Scotland) Regulations 2006. In preparing the Financial Statements the Charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in February 2005, and accounting standards applicable to the Companies Act 1985 & 2006.

(b) Incoming Resources

Incoming Resources are included in the Statement of Financial Activities when the Charity becomes entitled to the resources.

Grants and donations are only included in the Statement of Financial Activities when the Charity has unconditional entitlement to the resources.

(c) Payments

All expenditure is accounted for on a Receipts and Payments basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

(d) Unrestricted Funds

These funds are expendable at the discretion of the Management Committee in furtherance of the Objects of the Charity.

(e) Designated Funds

The funds held from CMFH at the end of the financial period were restricted and are only to be used for salary payments and staff expenses as authorised by the Management Committee in furtherance of the Objects of the Charity.

2) RECONCILIATION OF MOVEMENT OF FUNDS

	2025			2024		
	£	£	£	£	£	£
	Unrestrict	Restricted	Total	Unrestricted	Restricted	Total
Income b/fwd	15,990	306	16,296	24,366	-	24,366
Surplus/(deficit) for the year	17,663	1,181	18,844	-	8,376	306 - 8,070
Funds carried forward	33,653	1,487	35,140	15,990	306	16,296

**Independent Examiner's Report to the Trustees of Fa'side Community Kitchen
Charity No SC0 50754**

I report on the accounts of the charity for the year ended 31 March 2025 which are enclosed.

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. The charity trustees consider that the audit requirement of regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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 respects the requirements:
 - . to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
 - . to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



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19 December 2025