

**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
<b>Receipts</b>						
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
<b>Total Receipts</b>	<b>28,356</b>	<b>41,395</b>	<b>69,751</b>	<b>22,329</b>	<b>32,454</b>	<b>54,783</b>
<b>Payments</b>						
Food	-	0	16,327	6,780	16,519	23,299
EL COOP	-	-	-	3,070		3,070
Uniforms			-	-		-
Staff Costs	3,658	22,922	26,580	11,816	14,954	26,770
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
<b>Total Payments</b>	<b>10,693</b>	<b>40,214</b>	<b>50,907</b>	<b>30,705</b>	<b>32,148</b>	<b>62,853</b>
<b>Surplus/deficit for year</b>	<b>17,663</b>	<b>1,181</b>	<b>18,844</b>	<b>- 8,376</b>	<b>306</b>	<b>- 8,070</b>
<b>Surplus brought forward</b>	<b>15,990</b>	<b>306</b>	<b>16,296</b>	<b>24,366</b>	<b>-</b>	<b>24,366</b>
<b>Surplus Carried Forward</b>	<b>33,653</b>	<b>1,487</b>	<b>35,140</b>	<b>15,990</b>	<b>306</b>	<b>16,296</b>

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

**Statement Of Balances as at 31 March 2025**

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

**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



Stuart Glass ACMA  
Glass Accountancy  
76/6 Park Avenue  
Edinburgh  
EH15 1JP

19 December 2025