Charity No SCO 50754

Fa'side Community Kitchen - FCK

ACCOUNTS AND REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
Receipts						
Funding:						
WalkwithScott			-	1,000	-	1,000
ELC LB Creditors		1,915	1,915		2,000	2,000
Community Mental Health Fund (CMHF)			-		17,062	17,062
Vol centre East Lothian Food Fund 1			-		2,400	2,400
Vol Centre East Lothian Voucher 6			-		500	500
Other restricted funding		1,454	1,454			-
Pennypit Trust Summer Lunch Club		2,000	2,000			-
ELC - training		981	981			-
Meldap - ELC MELD café		11,150	11,150			-
CMFH - restricted		14,954	14,954			-
	-	32,454	32,454	1,000	21,962	22,962
Trading receipts:						
Juniors football	200		200	5,685		5,685
Lottery	-		-	146		146
Parties	1,035		1,035	3,161		3,161
Donations FCK	8,296		8,296			
Funeral teas	12,798		12,798	17,785		17,785
	22,329	-	22,329	26,776	-	26,776
Total Receipts	22,329	32,454	54,783	27,776	21,962	49,738
Payments						
Food	6,780	16,519	23,299	12,887	12,157	25,044
EL COOP	3,070		3,070	3,697		3,697
Uniforms	-		-	361		361
Staff Costs	11,816	14,954	26,770	5,279	9,805	15,084
Training		675	675			
Accountancy	600		600	480		480
Expenses	1,173		1,173	1,235		1,235
Equipment	2,364		2,364	2,583		2,583
Resources	1,078		1,078			
Postage	-		-	123		123
hall hire and utilities	3,825		3,825			-
Total Payments	30,705	32,148	62,853	26,645	21,962	48,607
Surplus/deficit for year	-8,376	306	-8,070	1,131	0	1,131
Surplus brought forward	24,366	0	24,366	23,235		23,235
Surplus Carried Forward	15,990	306	16,296	24,366	0	24,366

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

Statement Of Balances as at 31 March 2024

	2024	2023
Fixed Assets	-	-
Current Assets		
Petty Cash	-	-
Bank Accounts	16,296	24,366
	16,296	24,366

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

Notes to the Accounts for the year ended 31 March 2024

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 authoirsed by the Management Committee in furtherance of the Objects of the Charity.

2) RECONCILIATION OF MOVEMENT OF FUNDS

			2024			2023
	£ Unrestricte	£ Restricted	£ Total	£ Unrestricted	£ Restricted	£ Total
Income b/fwd	24,366	-	24,366	23,235	-	23,235
Surplus/(deficit) for the year	- 8,376	306	- 8,070	1,131	-	1,131
Funds carried forward	15,990	306	16,296	24,366	-	24,366

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 2024 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

Stuart Glass ACMA
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25 November 2024