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

Pacing   P		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
Funding:	Receipts						
Page	•						
Community Mental Health Fund (CMHF)	WalkwithScott			-	1,000	-	1,000
Vol Centre East Lothian Food Fund 1         -         2,400         2,400           Vol Centre East Lothian Voucher 6         1,454         1,454         -           Other restricted funding         1,454         1,454         -           Pennypit Trust Summer Lunch Club         2,000         2,000         -           ELC - training         981         981         -           Meldap - ELC MELD cafe         11,150         11,150         11,150           CMFH - restricted         14,954         14,954         1,000         21,962           Trading receipts         -         32,454         1,000         21,962         22,962           Trading receipts         -         -         146 <td< td=""><td>ELC LB Creditors</td><td></td><td>1,915</td><td>1,915</td><td></td><td>2,000</td><td>2,000</td></td<>	ELC LB Creditors		1,915	1,915		2,000	2,000
Vol Centre East Lothian Voucher 6         500         500           Other restricted funding         1,454         1,454         1,654           Pennypit Trust Summer Lunch Club         2,000         2,000         -           ELC - training         981         981         -           Meldap - ELC MELD cafe         11,150         11,150         1           CMFH - restricted         14,954         14,954         1,000         21,962         22,962           Trading receipts:         200         200         5,685         5,685         5,685           Lottery         -         1466         1446	Community Mental Health Fund (CMHF)			=		17,062	17,062
Other restricted funding Pennypit Trust Summer Lunch Club         1,454         1,454         1,454         1.455         1.454         1.455         1.454         1.454         1.455         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454         1.454	Vol centre East Lothian Food Fund 1			-		2,400	2,400
Pennypit Trust Summer Lunch Club   2,000   2,000   3	Vol Centre East Lothian Voucher 6			-		500	500
BLC   Training   981	· ·			1,454			-
Meldap - ELČ MELD café							-
CMFH - restricted         14,954         14,954         12,962         22,962           Trading receipts:         Juniors football         200         5,685         5,685         5,685           Lottery         -         146							-
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         17,785         17,785           Funeral teas         12,798         12,798         17,785         17,785           Total Receipts         22,329         -         22,329         26,776         -         26,776           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         675         675         675         675         675         675         675         675         675         675         675         675         675         675         675         675         675 </td <td>Meldap - ELC MELD café</td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td>-</td>	Meldap - ELC MELD café			,			-
Training   Cooperation   Coo	CMFH - restricted		14,954				_
Duniors football   Country   Count		-	32,454	32,454	1,000	21,962	22,962
Content							
Parties         1,035         1,035         3,161         3,161           Donations FCK         8,296         8,296         12,798         17,785         17,785           Funeral teas         12,798         12,798         17,785         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		200		200	•		,
Donations FCK Funeral teas         8,296 12,798 12,798 12,798 17,785 12,329         17,785 17,785 12,376           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 - 361 361 361 361 361 361 361 361 361 361	•	-		<del>-</del>			
Total Receipts   12,798   12,798   17,785   17,785   22,329   26,776   - 26,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,776   21,962   49,738   27,978   27,978   28,979   28,999					3,161		3,161
Total Receipts         22,329         -         22,329         26,776         -         26,776           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 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Payments         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	Funeral teas				·		
Payments           Food         6,780         16,519         23,299         12,887         12,157         25,044           EL COOP         3,070         3,070         3,697         3,697         3,697           Uniforms         -         -         -         361         361           Staff Costs         11,816         14,954         26,770         5,279         9,805         15,084           Training         675		22,329	-	22,329	26,776	-	26,776
Food EL COOP         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         675         675         675         675         480         480         480         480         480         Expenses         1,173         1,173         1,235	Total Receipts	22,329	32,454	54,783	27,776	21,962	49,738
EL COOP       3,070       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       675       675       675       675       675       675       675       675       675       675       600       480       480       480       480       Expenses       1,173       1,173       1,235	Payments						
EL COOP       3,070       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       675       675       675       675       675       675       675       675       675       675       600       480       480       480       480       Expenses       1,173       1,173       1,235	Food	6 780	16 510	23 200	12 887	12 157	25 044
Uniforms         -         -         -         361         361           Staff Costs         11,816         14,954         26,770         5,279         9,805         15,084           Training         675         675         675         480         480           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         1         1           Postage         -         -         123         123           hall hire and utilities         3,825         3,825         26,645         21,962         48,607           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			10,515			12,107	,
Staff Costs         11,816         14,954         26,770         5,279         9,805         15,084           Training         675         675         675         480         480         480           Accountancy         600         600         480         480         480           Expenses         1,173         1,173         1,235         1,235         1,235           Equipment         2,364         2,364         2,583							
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         1           Postage         -         -         123         123           hall hire and utilities         3,825         3,825         26,645         21,962         48,607           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			14 954			9 805	
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       1         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		11,010		,	5,213	3,003	13,004
Expenses         1,173         1,173         1,235         1,235           Equipment         2,364         2,364         2,583         2,583           Resources         1,078         1,078         1           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	•	600	070		480		480
Equipment Resources         2,364   1,078   1,078   1,078         2,583   2,583   2,583           Postage hall hire and utilities         -         -         123	•						
Resources         1,078         1,078           Postage         -         -           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	·						
Postage hall hire and utilities         -         -         123         123           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	• •				2,000		2,000
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		-		-	123		123
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	•	3,825		3,825	.20		-
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	Total Payments	30 705	32 1/18	62 853	26 645	21.062	48 607
Surplus brought forward 24,366 0 24,366 23,235 23,235	i otai i ayiiiciits	30,705	32, 140	02,000	20,043	21,302	40,007
	Surplus/deficit for year	- 8,376	306 -	8,070	1,131	0	1,131
Surplus Carried Forward         15,990         306         16,296         24,366         0         24,366	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					
	£ Unrestrict	£ £ Restricted T	-	£ 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
- 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

Stuart Glass

Edinburgh EH15 1JP

25 November 2024