

# Empty Kitchens Full Hearts SCIO



**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

"Myself and my little one have really benefited from all of your help in the past months. The food has been great and the service fantastic. What you do is amazing and I don't know how we could have got through without you all. Thank you for everything."

"Receiving your packages were at times the only glimmer of light in my days when I felt completely alone and stopped caring about everything, including myself. Truly, the work you do has the power to save lives, mine being one of them!"

"I just want to say a huge thank you for the amazing meals you are delivering to my door, they are so healthy and nutritious... I would like to eventually help out when I can as a volunteer."

"I am gradually experiencing some slow but meaningful new directions in my life - which are essential to my wellbeing. And none of this would have been possible without your charity's work."

"...The services you provide made a massive difference to me during a challenging few years of poor health and financial struggles and so has been support that I'm very grateful to have received."

SERVICE USER FEEDBACK



## Legal & administrative information

### **Trustees**

Linda Rosborough  
Stephanie Dodds  
Samantha Gabayno  
Helen Mullin  
Lindsay Isaacs  
Jane Rutherford  
Mark Cooper  
Joanne Andrews

### **Charity number (Scotland)**


SC051638

### **Principal address**

3-11 West Granton Road  
Edinburgh  
United Kingdom  
EH5 1HG

### **Independent auditor**

Haines Watts Scotland Audit LLP  
Statutory Auditors  
Q Court  
3 Quality Street  
Edinburgh  
EH4 5BP



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# Chairperson's statement

## For the year ended 30 April 2024

Welcome to the second Annual Report and Accounts for Empty Kitchens Full Hearts SCIO. The report gives an overview of our work for the twelve months from 1 May 2023 to 30 April 2024.

Empty Kitchens Full Hearts was created by volunteers in response to the pandemic turning surplus food into healthy meals and delivering them to those most in need in Edinburgh. Despite financial challenges, we have built on those foundations over the last year, maturing as an organisation, improving the service we provide and developing our networks and partnerships.

The cost of living is a major challenge for many people. Our purpose is to provide emergency support, free and without question to those facing food insecurity. Our food is delivered free to homes and community outreach programmes across Edinburgh. We know that ready availability of fresh, healthy food makes a huge difference to people facing challenges, whether financial, mental or physical health issues. We want to help those most in need and see them move on with their lives.

This year we have focused on improving the signposting and support we provide to our service users, while at the same time tightening up on the length of our offer of food support. This has allowed us to meet all new requests for help and enabled us to be more resilient. We have also been able to extend the support we provide to other food distributors including the Hibernian Community Foundation, the Edinburgh City Mission Care Van and others, and to develop our own community lunch service in Granton.

Empty Kitchens Full Hearts depends on the hard work of our volunteers and staff, and the support of our donors and members. A huge thank you to all for your generosity and commitment.



Linda Rosborough

**Chair of Empty Kitchens Full Hearts SCIO Board**

**Date:** 25/11/24



# Trustees' report

## For the year ended 30 April 2024

The Trustees present their annual report and financial statements of the charity for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

As defined in the Empty Kitchens Full Hearts SCIO constitution, the purpose is: "To relieve poverty by providing nourishing meals free of charge and signposting information, advice and support on matters of social wellbeing."

Empty Kitchens Full Hearts was founded as a Community Interest Company in April 2020 by a body of volunteers, most of whom were chefs and hospitality professionals who found themselves unable to work as a result of the COVID-19 pandemic. As pandemic restrictions eased during 2021, it was recognised that many people receiving Empty Kitchens Full Hearts meals needed ongoing support, and a staff team was put in place to stabilise operations so that we could continue meal provision alongside the strong volunteer community.

Empty Kitchens Full Hearts was awarded charitable status in March 2022. Since its inception, more than 2.1 million meals (307,780 meals in the year to 30 April 2024) - prepared using surplus "fit for purpose" food - have been cooked, packed, and delivered to people in need across Edinburgh by a community of volunteers.

From the outset, Empty Kitchens Full Hearts values have been grounded in providing a service without judgement to anyone who needs it. Empty Kitchens Full Hearts is guided by the following goals, which create long-term benefits for service users, volunteers, staff and the wider community:

- **Support without judgement.** We will provide assistance to people who request support on a 'no judgement' basis, and without the requirement to prove their need. Through regular engagement with service users, we will seek to provide meaningful support to address issues underlying the request for food support and better inform our service.

# Trustees' report

## For the year ended 30 April 2024

- **Create community.** Food is central to building community. We commit to creating a diverse, equitable and accessible volunteer family through which we will support the wider Edinburgh community. We will strive to ensure everyone feels welcome, valued, safe and supported in an environment to help people to learn, grow and contribute.
- **Waste not.** We use surplus “fit for purpose” food to create nourishing meals for people who need our support. We strive to reduce waste, recycle assets and materials, and reduce our environmental impacts.
- **Champion social justice.** We would like for organisations like us to no longer be needed because safe access to food and social injustices have been thoroughly addressed by local and national governments. We will champion for meaningful change through education, working alongside partners and utilising our platform to lobby national and local government, and aim to make a long-term difference to society.

Empty Kitchens Full Hearts provides support through two key activities: (i) meal provision and person-specific tailored follow-up support; and (ii) community outreach programmes. We are currently supporting 300 service users with deliveries to homes, community hubs and temporary accommodation; and a further 400 people each week at community outreach activities. Empty Kitchens Full Hearts community work has several strands, and provides regular and one-off bulk meal provision to community meals, learning programmes and homeless people.



Circumstances in which our service users are living vary, and include people facing physical and mental health challenges, dependency issues, living in extreme poverty, we maintain communication with service users from the starting point of the person getting in touch with us via regular check-ins made by the Service User Engagement team and feedback provided by the Delivery team. By enabling contact at multiple points throughout people's journey with us, Empty Kitchens Full Hearts seeks to open up transparent and accessible communication, and in turn it helps us to provide the most effective signposting advice and information.

As at 30 April 2024, Empty Kitchens Full Hearts had a volunteer team (not including Board members) of 300 active volunteers. Volunteers contribute an enormous amount towards the effectiveness and capacity of Empty Kitchens Full Hearts. Quite simply, without our team of amazing volunteers, we would be unable to deliver our service.

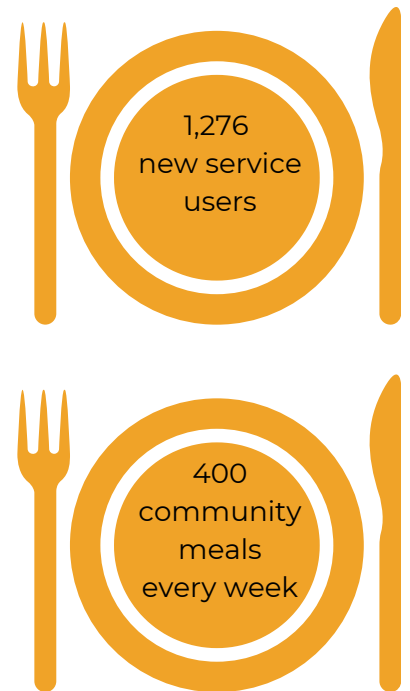
# Trustees' report

For the year ended 30 April 2024

## ACHIEVEMENTS AND PERFORMANCE

We have continued to deliver meals to people and provide signposting support throughout the year, and a number of significant organisational developments have been achieved, namely:

- adapting our operational and service delivery model to provide person-specific tailored support to 300 service users for up to 12 weeks, and delivering meals to cover 4 days' worth of food each week
- building relationships with partner organisations embedded in local communities where our service users reside, and supporting 400 people each week through community outreach initiatives
- supported 1,267 new service users with meal support and follow-up referral support
- growing the Empty Kitchens Full Hearts onsite community lunch to welcome people to a two course lunch every Friday in a warm and inclusive environment
- continuing to support volunteers on training courses at Edinburgh College with hands-on experience onsite in our kitchen
- developing our membership body from within our volunteer cohort



A brief overview of some of the developments in the year, and which are ongoing, are discussed here.

### Operational model

In order to ease financial and operational pressures, we refined our model in March 2024 such that we provide people with meal support and person-specific tailored support for up to 12 weeks, and provide meals to cover 4 days' worth of food each week. This change released operational capacity to enable Empty Kitchens Full Hearts to increase our impact by reaching more people in need through bulk meal provision at community outreach activities.

### Service User Engagement

As an organisation, we continue to build deeper relationships with service users, and gain a fuller understanding of the different circumstances in which people are living, and crucially identify other initiatives and services that might be of help. Empty



# Trustees' report

## For the year ended 30 April 2024

Kitchens Full Hearts works with a network of local services to ensure we are most effectively meeting the needs of our service users. With the support of the National Support Network, we added a free online portal to the Empty Kitchens Full Hearts homepage that helps people find and connect with support services and resources for any problem at any time. The portal hosts information on national services and resources including helplines, apps and support groups, all in one place.

The number of people requesting support continues to rise, and so it's equally important for Empty Kitchens Full Hearts to be able to support service users towards no longer requiring our service so that we are then in a position to help more people in need.

### **Hub model and community outreach initiatives**

We continue to work closely with four hub partnerships across Edinburgh, including Bridgend Farmhouse, Muirhouse Millennium Centre, Pilton Community Health Project and Hibernian Community Foundation. Service users are able to collect their meal packs at community hubs in their local area and make use of other facilities available at these centres - these are varied and include community lunches, pantries, gardening, cookery courses, creative writing, crafting and walking groups.

Through the partnership with Hibernian Women Football Club and the Hibernian Community Foundation, we have provided hot meals for their 'Club Together Social Cafe' lunch sessions every Wednesday, and also to children attending the 'Extra Time' after-school and holiday club activities.

Empty Kitchens Full Hearts recently formed a new partnership with the Edinburgh City Mission in conjunction with Bethany Christian Trust to support their Care Van, which is an essential source of care and support for people who are homeless and vulnerable in Edinburgh. The Care Van operates almost every day of the year providing soup, food, hot drinks, blankets and clothes, friendship, encouragement and advice to up to 60 people who are rough sleeping or housed in homeless accommodation.



A visit from Edinburgh City Mission to celebrate our new partnership, July 2024 (Anna Moffat Photography)

# Trustees' report

## For the year ended 30 April 2024

### **Kitchen Assistant Programme**

Support from the UK Shared Prosperity Fund is enabling us to offer Kitchen Assistant Programme places for another year to April 2025. This programme supports people to take Edinburgh College Courses in combination with volunteering with us to further develop their practical kitchen skills.

This continues to build on very positive experiences of volunteers in 2022 and 2023 who completed the National Progression Award in Cookery and Introduction to Catering and Hospitality courses. The formal training alongside practical hands-on experience has made a significant impact to the people involved with growth in confidence and work skills, and has provided a pathway to secure employment.



Paul, a volunteer currently completing the Kitchen Assistant Programme (Anna Moffat Photography)

### **FINANCIAL REVIEW**

The charity generated a surplus of £21,891 (2023: £25,784). Total income amounted to £559,117 (2023: £496,041), of which £97,939 (2023: £49,823) was related to restricted projects and £461,178 (2023: £446,218) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £107,469 (2023: £107,546) with £43,630 (2023: £21,662) in restricted funds.

### **Reserves policy**

Empty Kitchens Full Hearts Board agreed a policy to build reserves which would allow for current activities to continue for a short period of time if a major funder ceased to support our work. This time would be used to secure further funding and/or ensure that the support needs of those affected could be met by other providers. The Trustees are continuing to work towards building such a level of reserves, to enable Empty Kitchens Full Hearts to operate in a more secure environment, benefitting staff, volunteers and service users.

Free reserves, being unrestricted and undesignated funds not represented by tangible fixed assets, should be between three and six months of expenditure. At this level, the Trustees feel they would be able to continue the current activities of the

# Trustees' report

## For the year ended 30 April 2024

charity for a short time in the event of a significant drop in funding. If such a drop were to occur, it would clearly be necessary to consider how the funding would be replaced or activities changed. At the year-end, free reserves amounted to £107,469 representing four months of expenditure which is in line with the desired level. The Trustees have budgeted for 2024/25 activities on the basis of boosting the free reserve position.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Empty Kitchens Full Hearts is registered as a charity in Scotland (SC051638). It is constituted as a Scottish Charitable Incorporated Organisation (SCIO) using the two tier structure, which means the Board is elected by and accountable to a wider body of ordinary members at the AGM. Members have ultimate control, rather than the Board, which manages and supervises the activities of Empty Kitchens Full Hearts, Board, which manages and supervises the activities of Empty Kitchens Full Hearts, and monitors its financial position. The day-to-day running of the charity is delegated to the staff team, led by the executive team, Janet Jones, Martin Clarke and Michael Innes.

Membership is open to any individual aged 16 or over who supports the objectives of Empty Kitchens Full Hearts SCIO and has volunteered with us at any time in the past 12 months.

Empty Kitchens Full Hearts Board of Trustees are recruited through a process of advertising vacancies with a view to filling particular gaps in Board skills or expertise. Applicants then undergo a formal interview process, and new Board members complete an induction process so that they are briefed on all aspects of Empty Kitchens Full Hearts. The constitution also allows for members to stand for election at the AGM.

### **RISK MANAGEMENT**

The Trustees have conducted a review of the major risks to which Empty Kitchens Full Hearts is exposed and systems have been established to mitigate these risks, and risk management is a regular item of Board business.



Some of our 2024 Kiltwalkers enjoying breakfast together before setting off for the event

# Trustees' report

For the year ended 30 April 2024

## PLANS FOR THE FUTURE

Empty Kitchens Full Hearts will continue to provide nourishing meals free of charge and signpost information to vulnerable people in need of support. We seek to widen our support networks and refine our processes as much as possible, to be better equipped to understand the needs of service users and provide a supportive environment for volunteers, service users and staff.

Furthermore, we wish to solidify our foundations here in Edinburgh and mature as an organisation. We are developing the Empty Kitchens Full Hearts employability programme as an accredited centre to deliver the SQA Steps to Work Award. With a keen eye on Scotland's food landscape we aim to maximise the positive impact we can make to the extended Empty Kitchens Full Hearts family and all that are in frequent contact with our team.

The Trustees report was approved by the Board of Trustees.



Linda Rosborough

**Chair of Empty Kitchens Full Hearts SCIO Board**

**Date:** 25/11/24

# EMPTY KITCHENS FULL HEARTS SCIO

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF EMPTY KITCHENS FULL HEARTS SCIO

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#### Opinion

We have audited the financial statements of Empty Kitchens Full Hearts SCIO (the 'charity') for the year ended 30 April 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# EMPTY KITCHENS FULL HEARTS SCIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF EMPTY KITCHENS FULL HEARTS SCIO

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its sector, we identified that specific risks may arise from non-compliance with laws and regulations regarding protection of vulnerable adults, health and safety, employment law, and charity law. We performed specific procedures on these areas as follows:

- Review of minutes and enquiry with senior management and directors for any known or suspected non-compliance;
- Enquiry with professional advisors, in the event that any potential non-compliance was identified;
- Obtaining an understanding of how internal controls are operated;
- Testing journal entries and other adjustments for any evidence of management override; and
- Reviewing management estimates, assumptions and statements for any evidence of bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# EMPTY KITCHENS FULL HEARTS SCIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF EMPTY KITCHENS FULL HEARTS SCIO

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#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Haines Watts Scotland*

#### **Craig Hunter (Senior Statutory Auditor)**

**For and on behalf of Haines Watts Scotland Audit LLP, Statutory Auditors, Q Court,  
3 Quality Street, Edinburgh, EH4 5BP**

Haines Watts Scotland Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

26/11/2024  
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# EMPTY KITCHENS FULL HEARTS SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	428,463	97,939	526,402	425,678	49,823	475,501
Charitable activities	<b>4</b>	31,137	-	31,137	19,941	-	19,941
Other income	<b>5</b>	1,578	-	1,578	599	-	599
<b>Total income</b>		<u>461,178</u>	<u>97,939</u>	<u>559,117</u>	<u>446,218</u>	<u>49,823</u>	<u>496,041</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>6</b>	<u>461,255</u>	<u>75,971</u>	<u>537,226</u>	<u>442,096</u>	<u>28,161</u>	<u>470,257</u>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(77)	21,968	21,891	4,122	21,662	25,784
Fund balances at 1 May 2023		<u>107,546</u>	<u>21,662</u>	<u>129,208</u>	<u>103,424</u>	<u>-</u>	<u>103,424</u>
<b>Fund balances at 30 April 2024</b>		<u><u>107,469</u></u>	<u><u>43,630</u></u>	<u><u>151,099</u></u>	<u><u>107,546</u></u>	<u><u>21,662</u></u>	<u><u>129,208</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# EMPTY KITCHENS FULL HEARTS SCIO

## BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		28,563		12,011
<b>Current assets</b>					
Debtors	11	327		847	
Cash at bank and in hand		138,158		130,970	
		<u>138,485</u>		<u>131,817</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(15,949)</u>		<u>(14,620)</u>	
Net current assets			<u>122,536</u>		<u>117,197</u>
<b>Total assets less current liabilities</b>			<u><u>151,099</u></u>		<u><u>129,208</u></u>
<b>Income funds</b>					
Restricted funds	14	43,630		21,662	
Unrestricted funds		107,469		107,546	
		<u>151,099</u>		<u>129,208</u>	

25/11/24

The financial statements were approved by the Trustees on .....

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Linda Rosborough  
Trustee

# EMPTY KITCHENS FULL HEARTS SCIO

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		18,981		35,703
<b>Investing activities</b>					
Purchase of tangible fixed assets		(22,293)		(12,254)	
Proceeds from disposal of tangible fixed assets		10,500		-	
<b>Net cash used in investing activities</b>			(11,793)		(12,254)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			7,188		23,449
Cash and cash equivalents at beginning of year			130,970		107,521
<b>Cash and cash equivalents at end of year</b>			138,158		130,970

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# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2024

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#### 1 Accounting policies

##### Charity information

Empty Kitchens Full Hearts SCIO is a charity incorporated as a SCIO and is governed by its constitution.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

The trustees have considered a period of at least twelve months from the date on which these financial statements have been signed and having considered all information available to them, believe it appropriate to prepare the financial statements on a going concern basis.

The trustees are satisfied that it has adequate resources to continue to operate for the foreseeable future.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income received under contract or where entitlement to grant funding is subject to the performance of specific activities is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income raised from ticket sales and fundraising activities for events is credited in full on date of receipt. Other income is recognised as income in the period in which the amounts are received.

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs included those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent reporting accountants' fees, and costs linked to the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% and 25% straight line
Computers	33% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees are of the opinion that there are no critical accounting estimates that would have a material impact on the financial statements.

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Donations and gifts	320,642	-	320,642
Grants	107,821	97,939	205,760
	<u>428,463</u>	<u>97,939</u>	<u>526,402</u>

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Donations and gifts	365,678	16,148	381,826
Grants	60,000	33,675	93,675
	<u>425,678</u>	<u>49,823</u>	<u>475,501</u>

### 4 Charitable activities

	Charitable income 2024	Charitable income 2023
	£	£
Event income	2,922	18,352
Other income	28,215	1,589
	<u>31,137</u>	<u>19,941</u>

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest income	1,578	599
	<u>1,578</u>	<u>599</u>

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 6 Charitable activities

	Charitable activities 2024 £	Restricted 2024 £	Total 2024 £	Charitable activities 2023 £	Restricted 2023 £	Total 2023 £
Staff costs	342,886	30,283	373,169	293,704	4,686	298,390
Depreciation and impairment	2,741	3,000	5,741	-	243	243
Food production and associated costs	36,675	3,052	39,727	33,089	9,199	42,288
Motor expenses	15,975	-	15,975	14,200	-	14,200
Repairs and renewals	1,949	5,465	7,414	2,552	2,793	5,345
Travel costs	2,826	-	2,826	2,074	401	2,475
General office costs	20,409	5,040	25,449	18,760	-	18,760
Advertising	122	-	122	1,058	-	1,058
Card charges	-	-	-	290	-	290
Utilities	14,347	29,131	43,478	47,323	10,839	58,162
Insurance	12,277	-	12,277	7,966	-	7,966
Staff training	838	-	838	168	-	168
Staff entertainment	405	-	405	603	-	603
Event costs	1,207	-	1,207	1,614	-	1,614
Consulting	3,250	-	3,250	7,250	-	7,250
Waste and recycling	7,508	-	7,508	8,145	-	8,145
Gain on sale of fixed assets	(10,500)	-	(10,500)	-	-	-
	<u>452,915</u>	<u>75,971</u>	<u>528,886</u>	<u>438,796</u>	<u>28,161</u>	<u>466,957</u>
Share of governance costs (see note 7)	8,340	-	8,340	3,300	-	3,300
	<u>461,255</u>	<u>75,971</u>	<u>537,226</u>	<u>442,096</u>	<u>28,161</u>	<u>470,257</u>
<b>Analysis by fund</b>						
Unrestricted funds	461,255	-	461,255	442,096	-	442,096
Restricted funds	-	75,971	75,971	-	28,161	28,161
	<u>461,255</u>	<u>75,971</u>	<u>537,226</u>	<u>442,096</u>	<u>28,161</u>	<u>470,257</u>

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

### 7 Governance costs

	2024 £	2023 £
Independent examination	-	3,300
Audit fees	4,800	-
Accountancy	3,540	-
	<u>8,340</u>	<u>3,300</u>
Analysed between Charitable activities	<u>8,340</u>	<u>3,300</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	17	15

### Employment costs

	2024 £	2023 £
Wages and salaries	346,479	278,537
Social security costs	21,697	15,963
Other pension costs	4,993	3,890
	<u>373,169</u>	<u>298,390</u>

There were no employees whose annual remuneration was more than £60,000.



# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 10 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 May 2023	12,254	-	14,124	26,378
Additions	18,201	4,092	-	22,293
Disposals	-	-	(14,124)	(14,124)
At 30 April 2024	30,455	4,092	-	34,547
<b>Depreciation and impairment</b>				
At 1 May 2023	243	-	14,124	14,367
Depreciation charged in the year	4,377	1,364	-	5,741
Eliminated in respect of disposals	-	-	(14,124)	(14,124)
At 30 April 2024	4,620	1,364	-	5,984
<b>Carrying amount</b>				
At 30 April 2024	25,835	2,728	-	28,563
At 30 April 2023	12,011	-	-	12,011

### 11 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments	327	847

### 12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,709	3,748
Accruals	12,240	10,872
	15,949	14,620

### 13 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2024

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 30 April 2024
	Balance at 1 May 2023	Income	Expenditure	Transfers	
	£	£	£	£	£
UK shared prosperity fund	-	77,819	(70,040)	-	7,779
CEC/Corra foundation hardship fund	2,931	-	(2,931)	-	-
Capital	18,731	17,120	(3,000)	-	32,851
Other	-	3,000	-	-	3,000
	<u>21,662</u>	<u>97,939</u>	<u>(75,971)</u>	<u>-</u>	<u>43,630</u>

	Movement in funds				Balance at 30 April 2023
	Balance at 1 May 2022	Income	Expenditure	Transfers	
	£	£	£	£	£
UK shared prosperity fund	-	17,110	(12,999)	(4,111)	-
CEC/Corra foundation hardship fund	-	9,250	(6,319)	-	2,931
Capital	-	14,863	(243)	4,111	18,731
Other	-	8,600	(8,600)	-	-
	<u>-</u>	<u>49,823</u>	<u>(28,161)</u>	<u>-</u>	<u>21,662</u>

UK Shared Prosperity Fund - this fund is for the kitchen assistant, volunteer and garden regeneration programmes. Funds have been transferred to the capital fund as this relates to garden costs capitalised in the year.

CEC/Corra Foundation Hardship Fund - funds received to distribute as vouchers and direct energy support to service users.

Capital - funding for costs that are capital in nature.

Other - this represents funding for other various support projects.

# EMPTY KITCHENS FULL HEARTS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

### 15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 April 2024 are represented by:					
Tangible assets	8,033	20,530	28,563	-	12,011
Current assets/(liabilities)	99,436	23,100	122,536	107,546	117,197
	<u>107,469</u>	<u>43,630</u>	<u>151,099</u>	<u>107,546</u>	<u>129,208</u>

### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	10,250	-
Between two and five years	13,667	-
	<u>23,917</u>	<u>-</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 18 Cash generated from operations

	2024 £	2023 £
Surplus for the year	21,891	25,784
Adjustments for:		
Gain on disposal of tangible fixed assets	(10,500)	-
Depreciation and impairment of tangible fixed assets	5,741	243
Movements in working capital:		
Decrease/(increase) in debtors	520	(847)
Increase in creditors	1,329	10,523
<b>Cash generated from operations</b>	<u>18,981</u>	<u>35,703</u>

### 19 Analysis of changes in net funds

The charity had no debt during the year.



# Acknowledgments

## To our volunteers, partners, donors & funders

We wanted to share our sincere thanks to our wonderful supporters over the last 12 months. Your support allows us to continue providing healthy meals to people who need them across Edinburgh.

**Thank you to our incredible volunteers**, who dedicate their time to supporting Empty Kitchens Full Hearts. In the last year, more than 300 volunteers have completed a shift with us, across every stage of our service. We are so grateful for all that you do for us!

**Thank you to our partners** who contribute to such a strong community support network in Edinburgh. This includes the Hibernian Community Foundation, Bridgend Farmhouse, Pilton Community Health Project, Muirhouse Millenium Centre and Edinburgh City Mission.

**Thank you to our individual giving donors**, who made one-off or regular donations to Empty Kitchens Full Hearts in the last year. Special thanks also to our fundraisers, who have hosted events or taken part in challenges to raise money to support our work.

**Thank you to the trusts, foundations, grants and our corporate supporters** for their generous donations this year. These include:

- AEB Charitable Trust
- Arnold Clark Community Fund
- The Dragonfly Agency
- Edinburgh Trades Fund
- Garfield Weston
- Mazars Charitable Trust
- Miller Homes
- Morrisons Foundation
- Murray Foundation
- National Lottery
- Robertson Trust
- Skipton Charitable Foundation
- The Albert Hunt Trust
- The Stafford Trust
- The W M Mann Foundation
- UK Shared Prosperity Fund



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