AMENDED ACCOUNTS
24/7/26

SUNSHINE CLUB
CHARITY NUMBER: SC048338
COMPANY REGISTRATION NUMBER: SC44954

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

JAMES HAIR & CO
CHARTERED ACCOUNTANTS

Contents

Trustees	Ms S Cooke	(Appointed 05.02.26)
	Mr J Doran	
	Ms J G H Kerek	
	Ms E L Knowles	
	Mr H F Knowles	
	Mr E McLeod	(Resigned 15.10.25)
	Ms G Nelson	(Resigned 26.09.25)
	Prof A P Ross	
	Ms S D Stadnik	(Appointed 03.09.25)
	Ms B Steffens	
Secretary	Ms G Nelson	(Resigned 26.09.25)
Charity number (Scotland)	SC048338	
Company number	SC449541	
Registered office	Inverey 11 West Park Road CUPAR Fife KY15 5DJ	
Independent examiner	Sheena Gibson FCCA James Hair Group Limited 59 Bonnygate CUPAR Fife KY15 4BY	

The trustees present their report and financial statements for the year ended 31 March 2026.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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).

Objectives and Activities

The charitable company's objective is to provide opportunities for young adults with Additional Support Needs (ASN) in a supportive working environment. This is to be achieved through several projects, the first of which is The Sunshine Kitchen.

Achievements and Performance

In the year to March 2026, the charity continued to go from strength to strength, commencing new projects and developing existing projects. 24 Team Members were engaged with the charity in this financial year, supported by 11 members of staff, 9 Board Members and numerous volunteers.

The charity continues to operate under the project name of The Sunshine Kitchen, providing volunteer work opportunities to young adults with lifelong neurological conditions, who require support to work. The charity's activities are centred around growing, harvesting and cooking with seasonal food, and then marketing the products through food markets, cafes or catering services. The project has now expanded to include a new session on Thursdays, making a total of five sessions per week on weekdays. Attendance at events and markets tends to focus on weekends, with the charity attending regular markets each month in Cupar and St Andrews, as well as Bowhouse 4 times a year and other opportunities as they arise. Our peer mentoring program has continued to be successful, with four peer mentors working as part of The Sunshine Kitchen team.

The Sunshine Kitchen has continued to maintain its excellent partnerships in the local community, with substantial garden ground and opportunities to operate a cafe in the Winter months, provided by Friends of Craigtoun Park. We expanded our garden project on Wednesday to include the development of a coastal garden in Cellardyke. Kitchens are provided by Fife Cultural Trust at a reduced rent in support of our endeavours. The Sunshine Kitchen also regularly supplies baked goods to CIC a community café in Cupar. The charity also provides its young people with all uniforms and equipment required to undertake activities, as well as professional in-house support as required.

Demand for outside catering has continued to grow as the project has become known for its services. In 2025/26, the charity provided catering for 40 events, double the number of last year, with excellent feedback received. The project continues to seek new experiences for its team members, building relationships with new businesses and organizations. Team members continue to input to the development of the project, achieving goals and progress milestones which are set through mutual discussion.

Retail sales of our preserves have increased significantly this year with the addition of new retail outlets to sell our wares. It gives the team members a great deal of pride to see the jams, pickles and chutneys that they have made with their own hands at these professional outlets

Financial review

Results for the year ended 31 March 2026 are given in the Statement of Financial Activities on page 6. The assets and liabilities are given on the Balance Sheet on page 7. The financial statements should be read in conjunction with the related notes which appear on pages 8 to 16.

In summary income amounted to £135,390 (2025 - £109,016), expenditure totalled £106,900 (2024 - £97,658) resulting in a net inflow for the year of £28,490 (2024 inflow - £11,358).

Reserves policy

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to one quarter of our normal annual expenditure plus the restricted reserves at the year end. Excluding "one-off" expenditure in 2025/26, the normal annual expenditure for the year is in the region of £106,000. This would require us to have reserves approximately order of £26,500 plus the restricted reserves at the year end of £1,846 making a total of £28,500.

This will ensure continuity of the activities while funding is sought for expenditure and enable us to meet all our liabilities as they arise. We intend to use the reserves in the following manner.

a. Operational costs and outlays in advance of sales income.
b. Capital expenditure on assets to be used in the projects pending successful applications for funding to cover the expenditure.
c. Reserves retained for winding up costs of the charity or project as they are required.

The Board regularly reviews the amount of reserves that are required to ensure they are adequate to fulfil our continuing obligations. This is done on a quarterly basis at Board meetings.

At the balance sheet date the total reserves of the charitable company amounted to £88,944 and includes £87,098 of unrestricted reserves and £1,846 of restricted reserves.

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, Governance and Management

Sunshine Club is a charitable company limited by guarantee incorporated on 8 May 2013 and registered as a charity on 25 April 2018 with the Office of Scottish Charities Regulator. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association.

Structure, governance and management (continued)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms. S. Cooke	(Appointed 05.02.26)
Mr. J Doran	
Ms. J G H Kerek	
Ms. E L Knowles	
Mr. H F Knowles	
Ms. S. Stadnik	(Appointed 03.09.25)
Ms. B.J. Steffens	
Ms. Prof A.P. Ross	
Mr. E.J. McLeod	(Resigned 15.10.25)
Ms. G. Nelson	(Resigned 26.09.25)

Any trustee may appoint as an alternative any other trustee, or any other person approved by a decision of the trustees to exercise that director's powers and carry out that trustee's responsibilities. Induction information is provided to all new trustees, and ongoing training is provided to all existing trustees as required.

None of the trustees have any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Key management personnel

The Directors consider the Board members/Directors of the charity and the Operations Manager (OM) to comprise the key management personnel of the charity.

· The Board members/Directors provide their time free of charge and on a voluntary basis.

· Gayle Nelson, up to her death in September 2025, in her role as a paid Part Time Operations Manager, looked after day to day running of the charity.

Following the sudden death of the Operations Manager, Gayle Nelson, the duties and responsibilities were taken on predominantly by James Doran with the support of Brenda Steffens for fundraising and reporting. The role of Chairperson for meetings was assumed by Andrea Ross. Other staff and board members took on the balance of Gayle's role to ensure the smooth continuation of services for Team Members.

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

The trustee's report was approved by the Board of Trustees.

Brenda Steffens
Brenda Steffens (Jul 23, 2026 17:01:02 GMT+1)

Brenda Steffens
Trustee

Dated: 07/23/2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SUNSHINE CLUB

I report on the financial statements of the charitable company for the year ended 31 March 2026, which are set out on pages 6 to 16.

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The charitable company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements 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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Sheena Gibson
Sheena Gibson (Jul 23, 2026 17:08:29 GMT+1)
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Sheena Gibson FCCA
James Hair Group Limited
59 Bonnygate
CUPAR
Fife
KY15 4BY

07/23/2026
………………………………………..

SUNSHINE CLUB

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income from:					
Donations and legacies	3	86,261	13,000	99,261	82,568
Charitable activities	4	36,129	-	36,129	26,448
Total income		122,390	13,000	135,390	109,016
Expenditure on:					
Charitable activities	5	91,299	15,601	106,900	97,658
Net movement in funds		31,091	(2,601)	28,490	11,358
Reconciliation of funds					
Fund balances at 1 April 2025		56,007	4,447	60,454	49,096
Fund balances at 31 March 2026		87,098	1,846	88,944	60,454

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET
AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	8	-	72
Current Assets			
Stock		1,500	1,500
Debtors	9	3,930	432
Cash at bank and in hand		87,301	62,139
		92,731	64,071
Creditors – amounts falling due within one year	10	(3,787)	(3,689)
Net current assets		88,944	60,382
Total asset less current liabilities		88,944	60,454
The Funds of the Charity			
Unrestricted funds	11	87,098	56,007
Restricted funds		1,846	4,447
		88,944	60,454

For the year ended 31 March 2026 the charitable company was entitled to exemption from the audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 07/23/2026

Brenda Steffens
Brenda Steffens (Jul 23, 2026 17:01:02 GMT+1)
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Trustee

1. **Accounting policies**

Charity information
Sunshine Club is a charitable company limited by guarantee incorporated in Scotland. The registered office is Inverey, 11 West Park Road, Cupar, Fife, KY15 5DJ.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") Section 1A applicable to small entitles 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).

The charitable company is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adopted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. 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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for at least the next twelve months and have not identified any material uncertainties regarding the ability of the charitable company to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees. In furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 charitable company is 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 charitable company 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.

Grant income is recognised when the charity is entitled to it after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from charitable activities relates to product sales and is recognised when entitlement has occurred.

1. **Accounting policies (continued)**

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category and include irrecoverable VAT. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects.

Charitable expenditure includes support costs that are incurred to assist the work of the charity but do not directly represent charitable activities and include governance costs. They are directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs associated with the governance arrangements of the charity, including constitutional statutory requirements.

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. Expenditure on assets will be treated as a tangible fixed asset when the expense has been greater than £500.

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 basis:

Plant and equipment 20% 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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stock.

1.9 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include deposits held at call with banks.

1.10 Financial instruments

The charitable company 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 charitable company’s balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

1. Accounting policies (continued)

1.10 Financial instruments (continued)

Basic financial assets

Basic financial assets, which include debtors and bank balances are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities including creditors are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. **Critical accounting estimates and judgements**

In the application of the charitable company'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 do not believe that there are any critical accounting judgement or estimates.

3. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and gifts	4,680	-	4,680	5,468
Grants received	81,581	13,000	94,581	77,100
	86,261	13,000	99,261	82,568
For the year ended 31 March 2025				
Donations and gifts	5,468	-	5,468	-
Grants received	56,500	20,600	77,100	-
	61,968	20,600	82,568	-

4. Charitable activities

	2026 £	2025 £
Product and stall sales	31,361	22,660
Taxi costs reimbursed	4,768	3,788
	36,129	26,448

All income from charitable activities in the current and prior period relates to unrestricted funds.

5. Charitable activities

	Unrestricted £	Restricted £	2026 £
Staff costs	47,590	11,020	58,610
Depreciation and impairment	72	-	72
Ingredients, garden and stall expenses	26,463	2,153	28,616
Website and computer costs	579	-	579
Travel costs	1,512	-	1,512
Insurance	581	145	726
Postage/stationery	418	-	418
Other running costs	1,492	244	1,736
Gardening equipment and uniforms	2,658	414	3,072
Hire of premises	4,777	1,625	6,402
Training	2,279	-	2,279
Consultancy	1,118	-	1,118
	89,539	15,601	105,140
Governance costs (note 6)	1,760	-	1,760
	91,299	15,601	106,900

5. **Charitable activities (continued)**

	Unrestricted £	Restricted £	2025 £
For the prior year ended 31 March 2025			
Staff costs	40,895	14,302	55,197
Depreciation and impairment	72	4,974	5,046
Ingredients, garden and stall expenses	1,397	15,090	16,487
Website and computer costs	255	250	505
Travel costs	4,209	492	4,701
Insurance	320	320	640
Postage/stationery	153	-	153
Other running costs	2,381	-	2,381
Gardening equipment and uniforms	-	4,661	4,661
Hire of premises	3,009	2,800	5,809
Training	-	458	458
	52,691	43,347	96,038
Governance costs (note 6)	1,620	-	1,620
	54,311	43,347	97,658

6. **Support costs**

	Support costs £	Governance costs £	2026 £	2025 £
Independent examination fee	-	1,760	1,760	1,620
	-	1,760	1,760	1,620
Analysed between charitable activities	-	1,760	1,760	1,620

7. **Employees**

Number of employees
The full time equivalent average monthly number of employees during the year was:

	2026 No.	2025 No.
Casual staff	11	14

Employment costs	2026 £	2025 £
Wages and salaries	54,382	47,714
Pension costs	3,935	6,572
Other staff costs	293	911
	58,610	55,197

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

The charity personnel comprise the Board members/Directors of the charity and the operations manager.

The total employment benefits including employer pension contributions of key management personnel were £11,401.

Emoluments were paid to one director during the year (2025 – 1)

	2026 £	2025 £
Emoluments	7,619	11,303
Pension contribution – defined contribution	3,782	6,572
	11,401	17,875

8. **Tangible fixed assets**

	Plant and equipment £
Cost	
As at 1 April 2025	13,474
Additions	-
As at 31 March 2026	13,474
Depreciation and impairment	
As at 1 April 2025	13,402
Depreciation charged in the year	72
As at 31 March 2026	13,474
Carried forward	
As at 31 March 2026	-
As at 31 March 2025	72

9. **Debtors**

	2026 £	2025 £
Amounts falling due within one year		
Trade debtors	3,930	432
	3,930	432

10. **Creditors** – amounts falling due within one year

	2026 £	2025 £
Other taxes and social security	-	1,363
Other creditors	2,107	726
Accruals and deferred income	1,680	1,600
	3,787	3,689

11. Total 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:

Restricted funds	Balance as at 01.04.25 £	Income £	Expenditure £	Transfers £	Balance as at 31.03.26 £
Trefoil	-	2,000	(1,477)	-	523
Impact Funding	-	6,000	(5,994)	-	6
Fife Voluntary Action	4,447	-	(4,447)	-	-
The Alfred Dunhill Links Foundation	-	5,000	(3,683)	-	1,317
	4,447	13,000	(15,601)	-	1,846
Unrestricted funds	56,007	122,390	(91,299)	-	87,098
	60,454	135,390	(106,900)	-	88,944

Trefoil funding was awarded towards the cost of garden tools.

Impact Funding was awarded towards the cost of the Thursday Kitchen Session.

The Fife Council Growing Food Scheme was awarded towards the cost of a greenhouse or polycrub for the gardening project.

The National Lottery Improving Lives Fund was awarded towards the staff and general running costs of the Wednesday Kitchen Sessions and will be drawn down in line with this reward.

The Fife Voluntary Action fund was awarded towards the costs of a Tuesday kitchen session and has been drawn down in line with the award.

The Alfred Dunhill Links Foundation was awarded towards the costs of expenditure relating to the gardening project.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

11. **Total funds (continued)**

For the prior year ended 31 March 2025

Restricted funds	Balance as at 01.04.24 £	Income £	Expenditure £	Transfers £	Balance as at 31.03.25 £
The National Lottery – Awards for all	2,762	-	(2,762)	-	-
Foundation Scotland	516	-	(516)	-	-
Fife Council	4,000	-	(4,000)	-	-
The National Lottery - Improving lives	9,902	14,600	(24,502)	-	-
Fife Voluntary Action	10,014	-	(5,567)	-	4,447
The Alfred Dunkill Links Foundation	-	6,000	(6,000)	-	-
	27,194	20,600	(43,347)	-	4,447
Unrestricted funds	21,902	88,416	(54,311)	-	56,007
	49,096	109,016	(97,658)	-	60,454

12. **Analysis of net assets between funds**

	Unrestricted Funds £	Restricted funds £	Total £
Fund balances as at 31 March 2026 are represented by:			
Tangible assets	-	-	-
Current assets	87,098	1,846	88,944
	87,098	1,846	88,944

For the prior year ended 31 March 2025

	Unrestricted Funds £	Restricted funds £	Total £
Fund balances as at 31 March 2025 are represented by:			
Tangible assets	72	-	72
Current assets	55,935	4,447	60,382
	56,007	4,447	60,454