Ireens Food For Thought

Charity No. SC051116

Trustees' Report and Unaudited Accounts

31 July 2026

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC051116

Principal Office

1 Dyfrig Street
Shotts
ML7 4DJ
Trustees
The following Trustees served during the year:

I.M. Bwalya
J. McNeill
J. McNeill

Directors of Corporate Trustees

Ireene Mulenga Bwalya

Key Management Personnel

Chair	John McNeill
Charity Trustee	Jade McNeill
Charity Trustee	Mark Thomas
Charity Trustee	James Neilson
Charity Trustee	Colin James McNeil
Charity Trustee	Rian Anderson

Accountants

Gardiner and Co Ltd
151 Main Street
Forth
ML11 8AE

OBJECTIVES AND ACTIVITIES

The prevention or relief of poverty overseas for children and young people.

ACHIEVEMENTS AND PERFORMANCE

Passing rate for grade 7 Examination council of Zambia improved from 72% in the year 2023 to 73% in the year 2024 with the variance of 1% increase. The school has seen tremendous improvement in passing percentage for the grade 7 pupils who sat for their examination going to Secondary school from 73% in 2024 to 83% in 2025 with the variance of 10%.

We have managed to tackle severe lack of food and malnutrition at Henry Kapata Primary School by our food programme. Children have gained weight and have more energy and therefore performing better at school. This is evident as children are able to play and looking happy.

Cooking staff received refresher courses on health and safety and also fire safety. They were also trained in safeguarding children and given access to safeguarding policies online.

Staff were also trained in food hygiene and handling.

Attendance by pupils continues being high at 98% to 99% as absenteeism is no longer a problem at the school now.

The organisation managed to aid a child with a disability who loves school but relies on Bicycle to get to school cycling 10km. Without a Bicycle he had to depend on his parents to carry him on their back. Together with community we grew and produced a few bags of maize which will go to feeding the children at school. Since the start of the feeding programme enrolment has constantly been high to the extent that Education board has put a cap to the number that should be enrolled to help the teaching staff give high quality teaching. We are still feeding almost the same number of pupils as last year. The number has just gone up slightly from 1,300 to 1320. Up by extra 20 learners.

FINANCIAL REVIEW

The trustees raised a total donation of £17,910 in the year. Grants received £9,750. Payments in the year totalled £27,704 towards general running costs. Reserves (funds which are freely available to meet the running costs of the group) are stable. This will ensure the continuation of the charity while further funding is being secured. The trustees have met this target at 31 July 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is unincorporated and is governed by a Constitution which was adopted on 12 July 2021. The charity trustees are appointed by or reappointed by the members annually at the Annual General Meeting which is held in August each year. In the event of a mid term resignation, new trustees can be co-opted by the existing trustees and ratified at the next Annual General Meeting.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Signed by:
Ireene M Bwalya
E18BCDA34E10435...

I.M. Bwalya
Trustee
07 August 2026

Statement of Financial Activities

for the year ended 31 July 2026

	Notes	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:				
Donations and legacies	3	17,910	17,910	29,545
Other	4	9,750	9,750	-
Total		27,660	27,660	29,545
Expenditure on:				
Charitable activities	5	20,501	20,501	20,665
Other	6	7,203	7,203	6,279
Total		27,704	27,704	26,944
Net gains on investments		-	-	-
Net (expenditure)/income		(44)	(44)	2,601
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(44)	(44)	2,601
Other gains and losses				
Net movement in funds		(44)	(44)	2,601
Reconciliation of funds:				
Total funds brought forward		3,162	3,162	561
Total funds carried forward		3,118	3,118	3,162

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Balance Sheet

at 31 July 2026

Charity No. SC051116	Notes	2026	2025
		£	£
Current assets			
Cash at bank and in hand		3,118	3,162
		3,118	3,162
Net current assets		3,118	3,162
Total assets less current liabilities		3,118	3,162
Net assets excluding pension asset or liability		3,118	3,162
Total net assets		3,118	3,162
The funds of the charity			
Unrestricted funds			
General funds		3,118	3,162
		3,118	3,162
Total funds		3,118	3,162

Approved by the trustees on 07 August 2026

And signed on their behalf by:

Signed by:

Ireene M Bwalya

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I.M. Bwalya

Trustee

07 August 2026

Statement of Cash flows

for the year ended 31 July 2026

	2026	2025
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(44)	2,601
Adjustments for:		
Dividends, interest and rents from investments	(9,750)	-
Net cash (used in)/provided by operating activities	(9,794)	2,601
Cash flows from investing activities		
Dividends, interest and rents from investments	9,750	-
Net cash from investing activities	9,750	-
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(44)	2,601
Cash and cash equivalents at the beginning of the year	3,162	561
Cash and cash equivalents at the end of the year	3,118	3,162
Components of cash and cash equivalents		
Cash and bank balances	3,118	3,162
	3,118	3,162

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2025	Total funds 2025
	£	£
Income and endowments from:		
Donations and legacies	29,545	29,545
Total	29,545	29,545
Expenditure on:		
Charitable activities	20,665	20,665
Other	6,279	6,279
Total	26,944	26,944
Net income	2,601	2,601
Net income before other gains/(losses)	2,601	2,601
Other gains and losses:		
Net movement in funds	2,601	2,601
Reconciliation of funds:		
Total funds brought forward	561	561
Total funds carried forward	3,162	3,162

3 Income from donations and legacies

	Unrestricted	Total 2026	Total 2025
	£	£	£
Donations	17,910	17,910	29,545
	17,910	17,910	29,545

4 Other income

	Unrestricted	Total 2026	Total 2025
	£	£	£
Grants Received	9,750	9,750	-
	9,750	9,750	-

5 Expenditure on charitable activities

	Unrestricted	Total 2026	Total 2025
	£	£	£
Expenditure on charitable activities			
	10,301	10,301	12,175
	-	-	8,490
	3,600	3,600	-
	6,600	6,600	-
Governance costs			
	20,501	20,501	20,665

6 Other expenditure

	Unrestricted	Total 2026	Total 2025
	£	£	£
Motor and travel costs	-	-	10
General administrative costs	879	879	1,189
Legal and professional costs	6,324	6,324	5,080
	7,203	7,203	6,279

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 1 August 2025	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 July 2026
		£	£	£	£
Restricted funds:					
Unrestricted funds:					
General funds	3,162	27,660	(27,704)	-	3,118
Total funds	3,162	27,660	(27,704)	-	3,118

9 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	3,118	3,118
	3,118	3,118

10 Reconciliation of net debt

	At 1 August 2025	Cash flows	At 31 July 2026
	£	£	£
Cash and cash equivalents	3,162	(44)	3,118
	3,162	(44)	3,118
Net debt	3,162	(44)	3,118

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Detailed Statement of Financial Activities

for the year ended 31 July 2026

	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:			
Donations and legacies			
Donations	17,910	17,910	29,545
	17,910	17,910	29,545
Other			
Grants Received	9,750	9,750	-
	9,750	9,750	-
Total income and endowments	27,660	27,660	29,545
Expenditure on:			
Charitable activities			
	10,301	10,301	12,175
	-	-	8,490
	3,600	3,600	-
	6,600	6,600	-
	20,501	20,501	20,665
Total of expenditure on charitable activities	20,501	20,501	20,665
Vehicles - Fuel	-	-	10
	-	-	10
General administrative costs, including depreciation and amortisation			
Bank charges	282	282	400
Software, IT support and related costs	597	597	789
	879	879	1,189
Legal and professional costs			
Accountancy and bookkeeping	-	-	280
Consultancy fees	6,025	6,025	4,800
Solicitor's fees	299	299	-
	6,324	6,324	5,080
Total of expenditure of other costs	7,203	7,203	6,279
Total expenditure	27,704	27,704	26,944
Net gains on investments	-	-	-
Net (expenditure)/income	(44)	(44)	2,601
Net (expenditure)/income before other gains/(losses)	(44)	(44)	2,601

Other Gains	-	-	-
Net movement in funds	(44)	(44)	2,601
Reconciliation of funds:			
Total funds brought forward	3,162	3,162	561
Total funds carried forward	3,118	3,118	3,162