

APPENDIX 1



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 1 | April | 2024 | To | 31 | March | 2025 |

Reference and administration details

| | |
|--|--------------------------|
| Charity name | Kate's Kitchen |
| Other names charity is known by | |
| Registered charity number | SC044212 |
| Charity's principal address | The Old Bank |
| | 52 High Street |
| | Dumfries and Galloway |
| | Postcode DG12 6AN |

Names of the charity trustees on date of approval of Trustees' Annual Report

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------|--------------------------|-----------------------------------|---|
| 1 | [REDACTED] | | | Board of Trustees |
| 2 | | | | Board of Trustees |
| 3 | | Secretary | | Board of Trustees |
| 4 | | | | Board of Trustees |
| 5 | | Chair and Treasurer | | Board of Trustees |
| 6 | | | Appointed 17.07.2024 | Board of Trustees |
| 7 | | | | Board of Trustees |
| 8 | | Volunteer representative | Appointed 02.04.2025 | Board of Trustees |
| 9 | | Treasurer | Appointed 14.05.25 | Board of Trustees |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
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APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------------|-----------------------------------|
| [REDACTED] | Resigned 13.11.2024 |
| [REDACTED] | Resigned 02.04.2025 |
| [REDACTED] | Resigned 15.05.2024 |

Structure, governance and management

Type of governing document

Kate's Kitchen is a Scottish Charitable Incorporated Organisation as of 21 August 2013 having started its existence as an unincorporated association.

Trustee recruitment and appointment

The Board of Trustees has continued to recruit to its membership on the basis of assuring a diverse and experienced Board and assure that Treasury management skills are maintained. A Sub Committee has been in operation in this financial year to assure best practice in Financial Risk Management.

Objectives and activities**Charitable purposes**

In accordance with its constitution its charitable purposes are as follows:

- The organisation is established for charitable purposes only, and in particular, the objects are:
- The prevention or relief of poverty.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- The area within which the organisation shall operate in (in this constitution referred to as the 'Areas of Benefit') shall be Annandale & Eskdale.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are vulnerable and/or disadvantaged. These people will be the organisation's beneficiaries.

Summary of the main activities in relation to these objects

Kate's Kitchen is a unique project that offers much more than meeting the immediate needs of those who are in crisis in the communities we serve. The open-door policy of Kate's Kitchen not only extends to local people in need, who may want to speak to someone in a time of difficulty or crisis, it also extends to organisations who feel that an element of collaborative working would benefit those same individuals. The charity also offers volunteer opportunities, computer suite use and training, employability training, gardening, planting, personal garden box management opportunities and much more. The charity continues to focus on the prevention or relief of poverty and on addressing social isolation.

Kate's Kitchen is part of the Dumfries and Galloway food growing network and learning from their experiences, we are also part of the Anti-Poverty Strategy group where some of our service users share their experience as the experts on poverty and help to shape and change policy. The charity's project is service user lead, therefore meets their needs but also encourages idea sharing, dreaming and innovation, hence the variety of opportunities offered within the projects.

Kate's Kitchen's aim, in addition to providing a hot healthy meal, is to enable and empower people in many aspects of their lives to help them take control, through signposting and referral to partner agencies. The charity provides training courses in basic life skills. Kate's Kitchen also provides assistance and support in many areas including medical assessments, court appearances and tenancy support as well as tackling social isolation.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The project continues to be very busy in Annan with an increase in attendance this year. Our pop-ups in Lockerbie and Langholm also continue to be well attended. Our Affordable Food Project continues to grow with an increase in demand this year. We have seen a drop in the number of emergency food parcels being sought as the Affordable Food Project has become more popular with people as they can choose for themselves what they get. Our group activities are as popular as ever, these include a walking group, a gardening group, an arts & crafts group and a yoga group. We have introduced new groups this year, these include a games group and a knit & natter group and we continue to ask people what additional groups they want to see introduced. We have enjoyed many events this year including a Scottish Celebration Day, Christmas Party, Volunteer Celebration and another block of Paragon Music Sessions. We also hosted our Annual Open Day to showcase what the project has to offer to the local community.

A new Manager was appointed in July 2024 following the previous managers' retirement, we also employed a new finance officer/administrator in December 2024 and a new cook joined the team in March 2025.

Our new manager held strategic service reviews with both the staff team and the trustees in October 2024 to review the business plan and our service development plans. Three sub-groups were formed from these meetings to focus on several areas including developing a community café, increasing support from local businesses and utilizing the current facilities.

Statistics:-

In the year April 2024 – March 2025 Kate's Kitchen:-

- Distributed 296 food parcels benefitting 432 adults and 74 children.
- Offered 142 support sessions.
- Sold 792 Affordable Food Shops.
- Welcomed 86 new referrals.
- Attendance = 6467 in Annan, 188 in Lockerbie and 132 in Langholm.
- Volunteer hours = 2491 in Annan, 46 in Lockerbie and 50 in Langholm.

Charity Shop:-

Our charity shop benefitted from a refurbishment, customers can now pay by card as well as cash and we have purchased a music license for the shop. Our income over this period from shop sales was £35,705 – this continues to be a real asset to the town and the charity. We have a fantastic team of volunteers who manage the shop, regular meetings are held with them to support them.

We supported a Macmillan Coffee Morning in September, raising over £1,200 for the charity.

Our volunteers have benefitted from many training courses that are always available to them, these have included Health & Safety, Food Hygiene and Customer Service.

Our facilities are well used by other local groups and charities, these include local bridge clubs, art groups, music groups, and fitness/health groups. We have invested a lot of money and time in upgrading the building this year, upgrades have included decoration, new lighting, new tables and chairs, new kitchen equipment. We have also upgraded our IT equipment and support package.

Our Volunteer Friendly Award has been renewed and is valid until December 2027.

Two trustees took a sabbatical in March 2025 for one year.

A huge thank you goes to all of our wonderful volunteers and dedicated staff team who support the charity so well. Their hard work, dedication and commitment are very much appreciated by everyone at Kate's Kitchen.

Financial review

Brief statement of the charity's policy on reserves

Reserves Policy reviewed 13 February 2025.

The trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow Kate's Kitchen to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of the charity against uncertain future income streams
- provide the capital needed to finance investment in operations
- provide funds to replace assets
- to cover for specific liabilities and identifiable risks
- to allow Kate's Kitchen to respond to unexpected opportunities that can further mission
- to allow Kate's Kitchen to meet contractual obligations.

The trustees have set optimal reserves at £100,000 (2024: £100,000) which equates to approximately six months unrestricted expenditure. As at 31 March 2024, the level of Reserves stood at £161,800, thereby exceeding the optimal reserves figure.

Kate's Kitchen has designated reserves of £100,000. The designated reserves are held to represent reserves that are not available for other activities since they have been used to provide the organisation with operational costs in the event of failure of income to the point where the Board of Charity Trustees deem it necessary to close Kate's Kitchen. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves. The Reserves Policy is reviewed bi-annually, February and September, by the Finance Group as part of our internal financial control systems.

At the year end there were unrestricted reserves of £190,466 (2024: £161,800). The restricted funds held at the year end were £52,275 (2024: £16,339).

Details of any deficit

Last year there was a surplus in unrestricted funds of £6,006 and a deficit of £18,549 in restricted funds. Therefore, there was in total a net deficit of £12,543 during the period.

Donated facilities and services (if any)

The Cumberland Building Society, Annan joined forces with us on World Kindness Day 2024, to spread a little kindness. They handing out warm soup to bring some comfort and cheer to our community. Creatomatic from Lockerbie donated their valuable time and expertise managing our website.

Other optional information

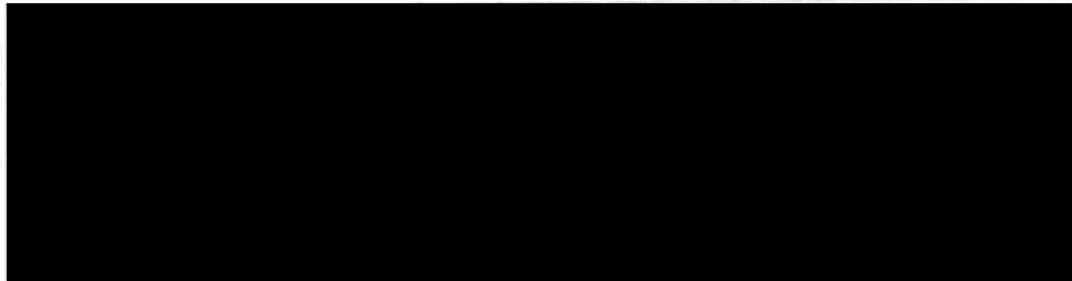
Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept digital or typed signatures

Full name(s)



Position (e.g. Chair)

Secretary

Chair and Treasurer

Date

12.11.25

12.11.25

Kate's Kitchen

SC044212



| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 1 | April | 2024 | | 31 | March | 2025 |

Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| A1 Receipts | | | | | | |
| Donations | 28,339 | | | | 28,339 | 10,419 |
| Legacies | | | | | - | |
| Grants | 35,000 | 114,768 | | | 149,768 | 84,889 |
| Receipts from fundraising activities | 6,605 | | | | 6,605 | 5,902 |
| Gross trading receipts | 49,267 | | | | 49,267 | 43,092 |
| Income from investments other than land and buildings | 4,628 | | | | 4,628 | 4 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | - | | | | - | 14,773 |
| | | | | | - | |
| A1 Sub total | 123,839 | 114,768 | - | - | 238,607 | 159,079 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 123,839 | 114,768 | - | - | 238,607 | 159,079 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 95,768 | 75,116 | | | 170,884 | 166,019 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | 2,101 | 119 | | | 2,220 | 1,889 |
| Legal costs | 536 | 80 | | | 616 | 674 |
| Other | | 3,150 | | | 3,150 | 1,675 |
| | | | | | - | |
| A3 Sub total | 98,405 | 78,465 | - | - | 176,870 | 170,257 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | 6,394 | 6,761 | | | 13,155 | 1,365 |
| Purchase of investments | | | | | - | |
| A4 Sub total | 6,394 | 6,761 | - | - | 13,155 | 1,365 |
| Total payments | 104,799 | 85,226 | - | - | 190,025 | 171,622 |
| Net receipts / (payments) | 19,040 | 29,542 | - | - | 48,582 | (12,543) |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | 19,040 | 29,542 | - | - | 48,582 | (12,543) |

Section B Statement of balances

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|----------------------|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | 161,800 | 16,339 | | | 178,139 | 190,182 |
| | Surplus / (deficit) shown on receipts and payments account | 19,040 | 29,542 | | | 48,582 | (12,543) |
| | Additional cash on hand balance | | | | | - | 500 |
| | | | | | | - | |
| | Cash and bank balances at end of year | 180,840 | 45,881 | | | 226,721 | 178,139 |

(Agree balances with receipts and payments account(s))

| Categories | Details | Fund to which asset belongs | Market valuation | Last year |
|-----------------------|--------------|-----------------------------|------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | | |

| Categories | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year |
|------------------------|-----------------------|-----------------------------|---------------------|------------------------------|--------------|
| | | | to nearest £ | to nearest £ | to nearest £ |
| B3 Other assets | Office equipment | Unrestricted | | 1,297 | 1,297 |
| | Fixtures and fittings | Unrestricted | 6,761 | 318 | 318 |
| | Fixtures and fittings | Restricted | 6,394 | | 1,250 |
| | Rental deposit | Unrestricted | | 1,250 | |
| | | | | | |
| | Total | | 13,155 | 2,865 | 2,865 |

| Categories | Details | Fund to which liability relates | Amount due | Last year |
|-----------------------|--------------|---------------------------------|--------------|--------------|
| | | | to nearest £ | to nearest £ |
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | | |

| Categories | Details | Fund to which liability relates | Amount due (estimate) | Last year |
|----------------------------------|--------------|---------------------------------|-----------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | | |

Signed by one or two trustees on behalf of all the trustees

Signature*

Print Name

Date of approval

[Redacted Signature and Name]

12.11.25
12.11.25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted Funds

These include general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity. The Robertson Trust and Garfield Weston provided unrestricted grants to help support the general running costs of the charity.

Restricted Funds

Dumfries & Galloway Area Committee - tackling poverty and inequalities 2023/2024, some funding brought forward in this financial year and used for the same purpose.

Impact Funding - Volunteer Support Fund 2021-25 - to recruit additional volunteers.

Groundwork UK Affordable Foods Project - to allow locals to purchase groceries.

Meals on wheels - A project to provide meals to vulnerable members of the community. Funding provided by D&G Council, Magnox and NHS Endowment Fund.

Dumfries & Galloway - A small grant was provided for the Burns night celebration.

Community Led Local Development Fund provided a grant for the community food hub.

Dumfries & Galloway Community Mental Health and Wellbeing Fund - Funding was provided for the community cafe pilot project.

Foundation Scotland - A grant was awarded to fund equipment, food, advertising and staff costs for delivering healthy eating classes that help people facing financial challenges to protect their health and wellbeing.

The National Lottery Community Fund has provided grant funding over three years to support the moving on project which provides support, social activities and food for isolated individuals in the Eskdale region.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|----------|
| | | | |
| | | | |
| | | | |
| | | Total | - |

C3a Trustee remuneration

| | |
|--|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | x |
|--|---|

C3b Trustee remuneration - details

| Authority under which paid | £ |
|----------------------------|---|
| | |
| | |
| | |

C4a Trustee expenses

| | |
|---|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | |
|---|--|

C4b Trustee expenses - details

| | Number of trustees | £ |
|----------------------------|--------------------|-----|
| Reimbursement for expenses | 2 | 354 |
| | | |
| | | |
| | | |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------------------|------------------------|---------------------------------------|
| Trustee | Paid to the charity for room hire | 40 | |
| | | | |
| | | | |
| | | | |

C6 Other information

| |
|--|
| |
|--|

Kate's Kitchen

SC044212

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Collections | 2,092 | | | | 2,092 | 2,622 |
| Companies | 4,854 | | | | 4,854 | 1,376 |
| Organisations | 11,564 | | | | 11,564 | 1,658 |
| Personal donations | 9,829 | | | | 9,829 | 4,763 |
| Total | 28,339 | - | - | - | 28,339 | 10,419 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--|------------------------------------|----------------------------------|---|-----------------------------------|
| National Lottery | | 50,456 | 50,456 | 36,567 |
| D & G Council | | 259 | 259 | 3,750 |
| Groundwork UK - Tesco | | | - | 375 |
| Impact Funding | | 10,500 | 10,500 | 12,596 |
| D & G Council - CLLD | | 27,603 | 27,603 | 31,601 |
| D&G Council - Meals On Wheels | | 1,000 | 1,000 | |
| D&G Council - Community Health & Wellbeing | | 19,500 | 19,500 | |
| Foundation Scotland | | 5,000 | 5,000 | |
| D&G Council - Burns night | | 450 | 450 | |
| Robertson Trust | 25,000 | | 25,000 | |
| Garfield Weston | 10,000 | | 10,000 | |
| Total | 35,000 | 114,768 | 149,768 | 84,889 |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Meals on Wheels - D&G Council, Magnox and NHS | | | | | - | 14,773 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | 14,773 |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|-----------------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Kitchen supplies | 1,339 | 4,710 | | | 6,049 | 5,762 |
| Wages and national insurance | 68,023 | 30,853 | | | 98,876 | 101,374 |
| Staff pensions | 2,458 | 789 | | | 3,247 | 3,378 |
| Staff and volunteer training | 60 | 574 | | | 634 | 2,309 |
| Rent | 6,198 | 16,902 | | | 23,100 | 21,980 |
| Client - development | 588 | 4,371 | | | 4,959 | 4,271 |
| Client - support | 998 | 1,183 | | | 2,181 | 500 |
| Insurance | 1,743 | 1,511 | | | 3,254 | 3,066 |
| Heat and light | 4,761 | 8,428 | | | 13,189 | 12,554 |
| Repairs and maintenance | 5,255 | 1,849 | | | 7,104 | 3,437 |
| Cleaning and waste disposal | 145 | 762 | | | 907 | 442 |
| Travel costs | 767 | 777 | | | 1,544 | 3,712 |
| Computer expenses | 660 | 689 | | | 1,349 | 292 |
| Telephone | 694 | 546 | | | 1,240 | 1,229 |
| Advertising and promotional items | | 66 | | | 66 | 38 |
| Printing, stationery and postage | 1,461 | 911 | | | 2,372 | 1,257 |
| Room hire | | | | | - | - |
| Water charges | 618 | | | | 618 | 418 |
| Trustees & committees | | 195 | | | 195 | |
| | | | | | - | - |
| Total | 95,768 | 75,116 | - | - | 170,884 | 166,019 |

Additional analysis (2)

5 Breakdown of unrestricted funds

| | Unrestricted fund 1 - enter name or number below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|--|--|--|--|--------------------------|--------------------------------------|
| Receipts | | | | | | |
| Donations | 28,339 | | | | 28,339 | 10,419 |
| Legacies | | | | | - | |
| Grants | 35,000 | | | | 35,000 | |
| Receipts from fundraising activities | 6,605 | | | | 6,605 | 5,902 |
| Gross trading receipts | 49,267 | | | | 49,267 | 43,092 |
| Income from investments other than land and buildings | 4,628 | | | | 4,628 | |
| Rents from land & buildings | | | | | - | 4 |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 123,839 | - | - | - | 123,839 | 59,417 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 123,839 | - | - | - | 123,839 | 59,417 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 95,768 | | | | 95,768 | 52,046 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | 2,101 | | | | 2,101 | |
| Legal costs | 536 | | | | 536 | |
| Sub total | 98,405 | - | - | - | 98,405 | 52,046 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | 6,394 | | | | 6,394 | 1,365 |
| Purchase of investments | | | | | - | |
| Sub total | 6,394 | - | - | - | 6,394 | 1,365 |
| Total payments | 104,799 | - | - | - | 104,799 | 53,411 |
| Net receipts / (payments) | 19,040 | - | - | - | 19,040 | 6,006 |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 19,040 | - | - | - | 19,040 | 6,006 |
| Nature and purpose of funds | | | | | | |
| | | | | | | |

Kate's Kitchen

SC044212

Additional analysis (3)

6 Breakdown of restricted funds

| | Restricted fund 1 - under name of fund below | Restricted fund 2 - under name of fund below | Restricted fund 3 - under name of fund below | Restricted fund 4 - under name of fund below | Total restricted funds | Total restricted funds last period |
|--|--|--|--|--|---------------------------|--|
| Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | 114,768 | | | | 114,768 | 84,889 |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | 14,773 |
| Sub total | 114,768 | - | - | - | 114,768 | 99,662 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 114,768 | - | - | - | 114,768 | 99,662 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 75,116 | | | | 75,116 | 113,973 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | 119 | | | | 119 | 1,889 |
| Legal costs | 80 | | | | 80 | 674 |
| Other costs | 3,150 | | | | 3,150 | 1,675 |
| Sub total | 78,465 | - | - | - | 78,465 | 118,211 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | 6,761 | | | | 6,761 | |
| Purchase of investments | | | | | - | |
| Sub total | 6,761 | - | - | - | 6,761 | - |
| Total payments | 85,226 | - | - | - | 85,226 | 118,211 |
| Net receipts / (payments) | 29,542 | - | - | - | 29,542 | (18,549) |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 29,542 | - | - | - | 29,542 | (18,549) |

| | | | | | | |
|-----------------------------|--|--|--|--|--|--|
| Nature and purpose of funds | | | | | | |
|-----------------------------|--|--|--|--|--|--|

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Kate's Kitchen

Registered charity number

SC044212

On the accounts of the charity for the period

| Period start date | | | | Period end date | | |
|-------------------|-------|------|----|-----------------|-------|------|
| Day | Month | Year | to | Day | Month | Year |
| 1 | April | 2024 | | 31 | March | 2025 |

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

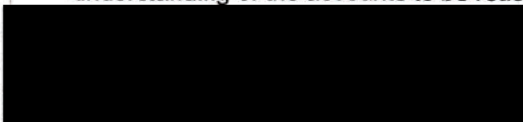
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:**



Date: 12.11.25

Name:

Relevant professional qualification(s) or body (if any):

FCA

Address:

DAVID ALLEN
 Dalmar House
 Barras Lane Estate
 Dalston, Carlisle, CA5 7NY

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

