

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	April	2023		31	March	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Kate's Kitchen

SC044212

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				Board of Trustees
2		Volunteer representative		Board of Trustees
3				Board of Trustees
4				Board of Trustees
5		Secretary		Board of Trustees
6				Board of Trustees
7				Board of Trustees
8		Chair and Treasurer		Board of Trustees
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

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 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.

Achievements and performance

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

The project continues to be busy in Annan, Lockerbie and Langholm. Our Affordable Food Project is very popular and our charity shop has proved to be a great asset to the charity. Our walking, gardening, yoga and arts & crafts groups all continue to run and are all very well attended and enjoyed by those who attend. The staff team continue to focus on promoting the services provided across the local area and work in partnership with Third Sector Dumfries and Galloway and many other local services. This year has seen us enjoy regular events including a Halloween Party, Christmas Lights Switch On, Christmas Party, Burns Lunch and Paragon Music Sessions. As always, we are most grateful to everyone who supports the charity through their time and their donations.

Statistics:-

In the year April 2023 – March 2024 Kate's Kitchen:-

- Distributed 511 food parcels benefitting 565 adults and 152 children.
- Offered 269 support sessions.
- Sold 588 Affordable Food Shops.
- Welcomed 106 new referrals.
- Attendance = 4,384 in Annan, 209 in Lockerbie and 132 in Langholm.
- Volunteer hours = 3,643 in Annan, 76 in Lockerbie and 13 in Langholm.

Events:-

Kate's Kitchen Charity Shop opened on Annan High Street in early 2023, and has proved to be very popular with the local community and a great support for the charity.

We appointed a new cook to the project in April 2023.

We hosted a Health and Wellbeing Fair in May 2023, this was a very well attended event and was well received by all who attended.

A celebration was held in June 2023 to recognize Volunteers' Week and the fantastic support that we get from all of the volunteers within the project.

The shop won best-dressed shop window in July 2023 for the ROM competition.

A few of our volunteers completed Peer Support Training in July 2023. We held our Annual Open Day in August 2023, this was a well attended event.

We held a Macmillan Coffee Morning in September 2023, raising over £600 for this fantastic charity.

We received many donations in September 2023 from Harvest Festival collections from across the many towns in and around Annan, these came from schools, churches and various local groups.

Six week equine therapy course was held in October 2023.

Financial review

Brief statement of the charity's policy on reserves

Reserves Policy reviewed 12th March 2024

It is the aim of the Charity to hold sufficient funds in reserve to cover the outstanding lease on the two properties, an amount for dilapidations on the properties, staff wages for 6 months and any redundancy liabilities. Total reserves to be held are £100,000

It was further agreed that the reserves be held on deposit with the bank as follows:

£15,000 with the Bank of Scotland in a 32 day notice deposit account
£85,000 with Virgin Money in their 95 day charity savings account

At the year end there were unrestricted cash funds of £161,800 (2023: £147,728). The restricted funds held at the year end were £16,339 (2023: £42,454).

Details of any deficit

During the 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.

Last year there was a deficit in unrestricted funds of £9,999 and a surplus of £14,009 in restricted funds. Therefore, there was in total a net surplus of £4,010 during the period.

Donated facilities and services (if any)

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)

Full name(s)

Position (e.g. Chair)

Secretary

Chair and Treasurer

Date 13.11.2024

13.11.2024

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	2023		31	March	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	10,419				10,419	20,165
Legacies					-	
Grants		84,889			84,889	124,933
Receipts from fundraising activities	48,994				48,994	15,382
Gross trading receipts					-	
Income from investments other than land and buildings	4				4	
Rents from land & buildings					-	
Gross receipts from other charitable activities		14,773			14,773	10,762
					-	
A1 Sub total	59,417	99,662	-	-	159,079	171,242
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	59,417	99,662	-	-	159,079	171,242
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	52,046	113,973			166,019	160,985
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	480
Preparation of annual accounts		1,889			1,889	240
Legal costs		674			674	735
Other		1,675			1,675	3,356
					-	
A3 Sub total	52,046	118,211	-	-	170,257	165,796
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,365				1,365	1,436
Purchase of investments					-	
A4 Sub total	1,365	-	-	-	1,365	1,436
Total payments	53,411	118,211	-	-	171,622	167,232
Net receipts / (payments)	6,006	(18,549)	-	-	(12,543)	4,010
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	6,006	(18,549)	-	-	(12,543)	4,010

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	147,728	42,454			190,182	186,172
	Transfers	7,566	(7,566)				
	Surplus / (deficit) shown on receipts and payments account	6,006	(18,549)			(12,543)	4,010
	Additional cash on hand balance	500				500	
						-	
	Cash and bank balances at end of year	161,800	16,339	-	-	178,139	190,182
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Office Equipment			1,297	1,306
	Fixtures & fittings			318	3,571
	Rental deposit			1,250	
		Total	-	2,865	4,877

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

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

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

Signature

Print Name

Date of
approval

13.11.2024

13.11.2024

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.

Restricted Funds

Dumfries & Galloway Area Committee - tackling poverty and inequalities 2023/2024

Impact Funding - Volunteer Support Fund 2021-24 - to recruit additional volunteers.

Groundwork - 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, SHAP and NHS Endowment Fund.

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

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.

	Type of activity or project supported	Individual / Institution	Number of grants made	£
C2 Grants				
			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

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses

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

x

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

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	2,622				2,622	3,305
Companies	1,376				1,376	2,531
Organisations	1,658				1,658	2,033
Personal Donations	4,763				4,763	12,295
Total	10,419	-	-	-	10,419	20,165

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
National Lottery		36,567.00	36,567	
D & G Council		3,750.00	3,750	
IIC Scottish Government Wellbeing Fund			-	86,633
Community Health & Wellbeing fund			-	21,779
Groundwork UK - Tesco		375.00	375	1,125
Impact funding		12,596.00	12,596	12,396
CLLD - D&G Council		31,601.00	31,601	
STV				3,000
			-	
			-	
Total	-	84,889.00	84,889	124,933

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 £
Fundraising	48,994				48,994	15,382
Meals on Wheels - D&G Council, Magnox and NHS Endowment fund		14,773.00			14,773	10,762
					-	
					-	
					-	
					-	
					-	
Total	48,994	14,773.00	-	-	63,767	26,144

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	48	5,714			5,762	7,316
Wages and national insurance	37,958	63,416			101,374	104,498
Staff pensions	174	3,204			3,378	2,464
Staff and volunteer training	310	1,999			2,309	3,495
Rent	6,843	15,137			21,980	16,800
Client - development	3,869	402			4,271	1,344
Client - support		500			500	850
Insurance	433	2,633			3,066	2,232
Heat and light	1,247	11,307			12,554	11,758
Repairs and maintenance	239	3,198			3,437	2,253
Cleaning and waste disposal		442			442	298
Travel costs	209	3,503			3,712	2,492
Computer expenses		292			292	-
Telephone		1,229			1,229	1,046
Advertising and promotional items		38			38	756
Printing, stationery and postage	298	959			1,257	905
Other expenses					-	1,652
Room hire					-	826
Water charges	418				418	
					-	
Total	52,046	113,973	-	-	166,019	160,985

SC044212

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund 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	10,419				10,419	20,165
Legacies					-	-
Grants					-	86,633
Receipts from fundraising activities	48,994				48,994	15,382
Gross trading receipts					-	-
Income from investments other than land and buildings	4				4	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	59,417	-	-	-	59,417	122,180
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	59,417	-	-	-	59,417	122,180
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	52,046				52,046	127,490
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	480
Preparation of annual accounts					-	240
Legal costs					-	735
Other costs					-	2,755
Sub total	52,046	-	-	-	52,046.00	131,701
Payments relating to asset and investment movements						
Purchases of fixed assets	1,365				1,365	478
Purchase of investments					-	-
Sub total	1,365	-	-	-	1,365	478
Total payments	53,411	-	-	-	53,411	132,179
Net receipts / (payments)	6,006	-	-	-	6,006	(9,999)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	6,006	-	-	-	6,006	(9,999)
Nature and purpose of funds						

Kate's Kitchen

SC044212

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	84,889				84,889	38,300
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				14,773	10,762
Sub total	99,662	-	-	-	99,662	49,062
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	99,662	-	-	-	99,662	49,062
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	113,973				113,973	33,495
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	1,889				1,889	
Legal costs	674				674	
Other costs	1,675				1,675	600
Sub total	118,211	-	-	-	118,211	34,095
Payments relating to asset and investment movements						
Purchases of fixed assets					-	958
Purchase of investments					-	
Sub total	-	-	-	-	-	958
Total payments	118,211	-	-	-	118,211	35,053
Net receipts / (payments)	(18,549)	-	-	-	(18,549)	14,009
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(18,549)	-	-	-	(18,549)	14,009

Nature and purpose of funds

--

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name Kate's Kitchen						
On the accounts of the charity for the period	Set out on pages	SC044212						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		1	April	2023	to	31	March	2024
								(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 [other than that disclosed on the attached page*]							
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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:	13. 11. 2024	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*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.

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