KRISHNA COMMUNITY SCIO

Scottish Charity Number: SC053892

STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended 31 December 2025

1. Receipts

Receipts	Amount (£)
Donations from individuals	£315.14
Street book distribution	£61.73
Street food stall - yellow bucket	£61.39
Street and shop fundraising collections	£1,135.72
Donations at kirtan events	£92.41
Repayment of hardship loan - David Sharp	£40.00
Miscellaneous donations	£497.07
TOTAL RECEIPTS	**£2,203.46**

2. Payments

Payments	Amount (£)
Food ingredients for free meals	£691.32
Transportation and travel expenses	£636.97
Venue hire for community events	£308.00
Religious books for distribution	£102.76
Promotional expenses - printing, flyers	£47.25
Fundraising equipment	£40.00
Equipment and other operational costs	£64.48
Animal welfare and dairy project costs	£62.50
Hardship loan to David Sharp	£110.00
Other payments	£7.27
TOTAL PAYMENTS	**£2,070.55**

3. Summary of Receipts and Payments

Summary	Amount (£)
Total receipts	£2,203.46
Less: total payments	(£2,070.55)
SURPLUS FOR THE YEAR	**£132.91**

4. Statement of Balances

As at 31 December 2025

Assets

Assets	Amount (£)
Balance held in Royal Bank of Scotland bank account	£247.07
Outstanding hardship loan owed by David Sharp	£70.00
TOTAL ASSETS	**£317.07**

Liabilities

Liabilities	Amount (£)
Amount owed to Stephen Shaw for expenses personally covered on behalf of the charity	£483.22
TOTAL LIABILITIES	**£483.22**

Net Financial Position

Net financial position	Amount (£)
Total assets	£317.07
Less: total liabilities	(£483.22)
NET LIABILITIES	**(£166.15)**

5. Notes to the Accounts

A. Income

The charity received income from a variety of sources to support its charitable activities. This included voluntary donations from individuals, donations collected in fundraising buckets at stalls and events, street and shop collections, and donations received during religious gatherings and community activities.

B. Food relief and community meal expenses

Expenditure included the purchase of food ingredients and supplies used to prepare free vegetarian meals for people experiencing homelessness or hardship and for students and members of the wider community. This included ingredients and related serving supplies.

C. Travel and transport

The charity incurred petrol, car insurance and other travel-related costs in connection with food collection, meal delivery, events and fundraising activities. Two payments are described in the source ledger as parking tickets and should be checked with the independent examiner to confirm their nature and appropriate presentation.

D. Religious and community activities

Expenditure included venue hire for religious gatherings and community events, the purchase and distribution of religious books, and supplies for devotional and outreach activities.

E. Promotional, equipment and operating expenses

Other expenditure included printing, advertising, fundraising collection boxes, equipment and small operating supplies. Four purchases recorded with vague shop descriptions have been allocated to food costs for this draft; add more specific descriptions to the underlying ledger if receipts make the details readily identifiable.

F. Use of funds

The charity's income was used to support its charitable purposes, principally the alleviation of poverty through food relief and community food activities, and the advancement of religion through devotional gatherings, religious outreach and book distribution. A subscription and a dairy-related purchase have been grouped provisionally under animal welfare and dairy project costs.

G. Hardship loan

During 2025, the charity advanced £110 to David Sharp, who was a trustee and member at the time. A repayment of £40 was received in December 2025, leaving £70 outstanding at 31 December 2025. The outstanding balance was repaid in full in early 2026. The trustees will review the transaction in light of the charity's constitution and consider any governance or procedural issues arising. Carol should confirm whether the loan transactions have been presented appropriately in the receipts and payments statement and year-end balances.

Appendix: Itemised Expenditure by Category

Supporting schedule for review. The descriptions are taken from the underlying ledger and allocations are provisional where the description or purpose is unclear.

Food ingredients for free meals

Item description	Amount (£)
Ledger row 6: 6 x 2.5kg chopped tomatoes, black olives, hing and salt	£38.13
Ledger row 8: cans x 4 black olives	£7.16
Ledger row 11: penne pasta, basil and cheddar	£6.92
Ledger row 13: fresh basil	£2.60
Ledger row 14: coconut oil 1 litre	£5.18
Ledger row 15: penne pasta , cheddar and sunflower seeds	£9.84
Ledger row 16: penne & fresh basil	£4.13
Ledger row 19: penne, cheddar & sunflower seeds	£11.28
Ledger row 23: fresh basil x 7 bunches	£3.64
Ledger row 24: tinned chop tomatoes + pitted black olives	£13.00
Ledger row 30: cheese, penne and basil	£8.90
Ledger row 35: paneer and cashews for glasgow event	£4.85
Ledger row 36: pasta, cheese, basil and sunflower seeds	£12.42
Ledger row 37: 8 x 800g tins tomato paste	£21.99
Ledger row 43: Lidl- Pasta and olives	£6.77
Ledger row 48: lidl-	£9.09
Ledger row 49: tesco- basil	£2.60
Ledger row 50: tesco- brown sugar	£1.80
Ledger row 51: strawberry garden cash and carry	£27.23
Ledger row 53: co-op darvel, cheese	£3.45
Ledger row 56: tesco - 50 paper plates	£4.00
Ledger row 57: lidl- basil, oats , sugar, cheddar, pasta, salt, coconut oil	£17.54
Ledger row 63: Lidl -, basil , cheddar pasta , olive oil	£15.44
Ledger row 70: Lidl - tinfoil, pasta, cheese	£9.69

Item description	Amount (£)
Ledger row 73: strawberry garden - black olives, tomato paste, chopped tomatoes	£41.83
Ledger row 79: Lidl - pasta and basil	£5.36
Ledger row 82: tesco - cheese , basil, broccoli, carrots	£7.89
Ledger row 87: lidl - olive oil, pasta,	£10.04
Ledger row 88: tesco- groceries for free meal	£3.00
Ledger row 94: lidl larkhall - ingredients	£12.24
Ledger row 98: tesco - ingredients for free meal	£30.00
Ledger row 101: tesco - ingredients for free meal	£35.22
Ledger row 102: Lidl - ingredients for meal	£16.19
Ledger row 105: tesco - ingredients for free meal	£5.04
Ledger row 106: Lidl - ingredients for meal	£45.85
Ledger row 107: tesco - ingredients for free meal	£7.35
Ledger row 114: tesco - ingredients for free meal	£22.51
Ledger row 115: tesco - ingredients for free meal	£12.01
Ledger row 117: strawberry garden cash and carry	£62.95
Ledger row 119: M & S - ingredients	£4.05
Ledger row 128: tesco lesmahgow	£6.91
Ledger row 129: tesco - ingredients for free meal	£40.00
Ledger row 135: tesco - ingredients for free meal	£15.89
Ledger row 136: tesco - ingredients for free meal	£8.26
Ledger row 140: tesco - ingredients for free meal	£10.20
Ledger row 146: tesco - ingredients for free meal	£10.81
Ledger row 149: tesco - ingredients for free meal	£25.01
Ledger row 167: lidl - olives and sweetcorn	£5.06
SUBTOTAL	**£691.32**

Transportation and travel expenses

Item description	Amount (£)
Ledger row 10: Petrol to Glasgow & back to collect donations of food	£15.00
Ledger row 17: unleaded petrol 10.95L	£14.99
Ledger row 20: car insurance for David Sharp to drive Stephen Shaw's car	£23.01
Ledger row 25: unleaded petrol	£15.00
Ledger row 26: car park	£2.00
Ledger row 31: unleaded petrol 14.51L	£20.01
Ledger row 33: glasgow city council - parking ticket	£3.00
Ledger row 40: unleaded petrol	£15.00
Ledger row 42: unleaded petrol 18.15L for trip to east lothian to collect donation of seed potatoes	£24.99
Ledger row 44: Jet - Unleaded Petrol	£14.99
Ledger row 52: sainsiburys- strathaven petrol	£10.00
Ledger row 54: Fife council - parking ticket st andrews	£4.40
Ledger row 55: gulf petrol - 25.59L unleaded	£35.00
Ledger row 58: BP - 13.17L unleaded	£20.01
Ledger row 60: south lanarkshire council - pay and display	£2.20
Ledger row 67: Jet kirkmuirhill 11.05 L Unleaded	£15.02
Ledger row 69: Jet Kirkmuirhill - petrol for Helensurgh fundraising trip	£19.99
Ledger row 74: Jet Kirkmuirhill- 11.03L unleaded for wednesdays trip to Glasgow and back	£14.99
Ledger row 77: jet kirkmuirhill- 14L unleaded - fundraising trip to Peebles	£20.00
Ledger row 83: sainsburys - 11L unleaded petrol	£15.00
Ledger row 91: jet kirkmuihill penny petroluem	£15.01
Ledger row 92: jet kirkmuihill penny petroluem	£19.99
Ledger row 100: jet kirkmuirhill petrol	£23.18
Ledger row 110: kirkmuihill petrol station - petrol	£11.99
Ledger row 113: petrol shell hamilton	£20.01
Ledger row 120: tesco lesmahagow petrol	£19.99

Item description	Amount (£)
Ledger row 121: tesco lesmahagow petrol	£25.00
Ledger row 122: kirkmuihill petrol station - petrol	£34.99
Ledger row 125: shell lanark petrol	£24.06
Ledger row 130: penny petroleum	£3.10
Ledger row 131: BP station Biggar	£30.00
Ledger row 141: tesco lesmahagow petrol	£30.02
Ledger row 142: kirkmuihill petrol station - petrol	£15.00
Ledger row 166: petrol for soup transport	£40.00
Ledger row 168: petrol for soup transport	£20.03
SUBTOTAL	**£636.97**

Venue hire for community events

Item description	Amount (£)
Ledger row 9: Glasgow Autonomous Space donation for kitchen hire	£3.00
Ledger row 62: unitarian church - 2 nights basement hire	£70.00
Ledger row 72: Stirling church hall hire donation to Hollie	£40.00
Ledger row 86: unitarian church basement hire	£35.00
Ledger row 104: unitarian church basement hire	£40.00
Ledger row 144: unitarian church basement hire for june and july	£80.00
Ledger row 153: unitarian room hire	£40.00
SUBTOTAL	**£308.00**

Religious books for distribution

Item description	Amount (£)
Ledger row 147: postage for 2 boxes of books for distributor Felix Bell	£15.31
Ledger row 151: iskcon bhaktivedanta manor 60 x small books	£55.20
Ledger row 159: abebooks - bhagavad gita x 2	£6.28
Ledger row 160: abebooks bhagavad gita x 1	£3.13
Ledger row 161: Abebooks - hidden glory of india x1	£2.65
Ledger row 162: abebooks- 3 religious books	£8.83
Ledger row 163: ebay - bhagavad gita x 4	£11.36
SUBTOTAL	**£102.76**

Promotional expenses - printing, flyers

Item description	Amount (£)
Ledger row 27: facebook advert - bhakti basment	£12.00
Ledger row 95: pamphlets x 800 from muki prabhu	£10.96
Ledger row 133: facebook advertiser - edinburgh harinam	£5.00
Ledger row 145: printing - lesmahagow library	£4.00
Ledger row 157: ebay - ink cartridges	£15.29
SUBTOTAL	**£47.25**

Fundraising equipment

Item description	Amount (£)
Ledger row 158: fundrising boxes - ECL plastics	£40.00
SUBTOTAL	**£40.00**

Equipment and other operational costs

Item description	Amount (£)
Ledger row 7: batteries 4 x LR44 for food thermometer	£7.50
Ledger row 38: cool box	£15.00
Ledger row 39: popper document plastic wallets	£2.00
Ledger row 47: amazon gas bottles - 8 bottles	£33.99
Ledger row 76: Lidl- dettol wipes	£1.99
Ledger row 148: budget hardware larkhall	£4.00
SUBTOTAL	**£64.48**

Animal welfare and dairy project costs

Item description	Amount (£)
Ledger row 132: Ahimsa Dairy Foundation subscription	£9.00
Ledger row 150: Ahimsa Dairy Foundation subscription	£9.00
Ledger row 170: Ahimsa Milk from leicester	£44.50
SUBTOTAL	**£62.50**

Hardship loan to David Sharp

Item description	Amount (£)
Ledger row 137: Hardship Loan - David Sharp	£50.00
Ledger row 138: Hardship Loan - David Sharp	£60.00
SUBTOTAL	**£110.00**

Other payments

Item description	Amount (£)
Ledger row 93: savers dunfermline - water for volunteers	£0.87
Ledger row 143: sainsburys St. Andrews - drink	£1.25
Ledger row 169: greggs - hot drinks for volunteers	£5.15
SUBTOTAL	**£7.27**