East Lothian Roots & Fruits

Statement of Financial Activities

for the year ended 31 March 2025

Registered Charity Number: SC027770

Contents

East Lothian Roots & Fruits

Receipts & Payments Accounts
for the year ended 31 March 2025

	2025		2024	
INCOME				
Grants:		78,503.00		87,520.00
Sales:		57,254.86		59,570.74
Other Income:				
Fundraising	6,580.23		2,833.56	
Other Income	126.00		0.00	
		6,706.23		2,833.56
NET INCOME		142,464.09		149,924.30

EXPENDITURE				
Cost of Sales	52,297.01		57,061.94	
Wages & Salaries (inc. Pension)	64,655.05		55,651.60	
Training Fees	149.94		-	
Volunteers Expenses	333.79		597.80	
Rent & Rates & Utilities	3,070.85		4,968.01	
Repairs & Renewals	-		-	
Insurance	744.50		2,904.04	
Motor & Travel Expenses	6,109.02		3,687.41	
Advertising	-		-	
Office Expenses	440.92		281.56	
Equipment	907.70		4,505.83	
Bank Charges & Interest	-		144.94	
Professional Fees	250.00		250.00	
Lunch Club	247.20		-	
Health Promotion	472.61		856.07	
Gardening	631.53		-	
Sundries	-		155.30	
TOTAL EXPENSES		130,310.12		131,064.50
Surplus(defecit) of Income over Expenses		12,153.97		18,859.80
Payments to Beneficiaries		(4,827.98)		(1,171.00)
Plus: Unrestricted surplus brought forward		20,550.52		2,861.72
Unrestricted funds carried forward		27,876.51		20,550.52

Confirmed as a true record

[redacted]

Treasurer

East Lothian Roots & Fruits

Balance Sheet
As at 31 March 2025

	Note	2025		2024	
ASSETS			-		-
Cash on Hand		0.00		0.00	
Bank Accounts		27,876.51		20,550.52	
			27,876.51		20,550.52
Creditors		-			-
			27,876.51		**20,550.52**
Represented by:-					
Income & Expenditure Account			27,876.51		20,550.52

[redacted]

East Lothian Roots & Fruits

Independent Examiner's Report to the Trustees of East Lothian Roots & Fruits

I report on the accounts of the charity for the year ended 31 March 2025

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 Trustees 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 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 Charities Accounts (Scotland) Regulations 2006. 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 8 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.

[redacted]

[redacted]

11 December 2025