


EMPTY KITCHENS FULL HEARTS



2022/23 ANNUAL REPORT



Turning surplus food into meals for people in need



"I would like to thank you from the bottom of my heart for the support and food you have provided for my family these past few weeks it's been a big lifeline for us and we shall never forget your generosity."

"I would like to thank you and all your staff and volunteers for all the support I have received from your organization. I could never have managed affording the meals during the last several months. When I'm fit and ready for getting out and about I'll be looking for volunteering to help people like you've helped myself."

"Everything is very tasty and I really appreciate the help. I really can't thank you guys enough. I'm homeless and only have access to a microwave so it's been really helpful to have healthy food I can make in the microwave."

"The meals are helping very much indeed and we so appreciate it. The kind deliveries make us smile and really helping to keep my sister and I going just now. Many thanks for all the support."

"I cannot thank you enough for the beautiful meals you have delivered each day, they literally kept me healthy plus the wonderful delivery people who brighten my day. There is a new chapter in my life now and I'll be out of the poverty trap very soon."



Legal & Administrative Information

Trustees

Linda Rosborough
Stephanie Dodds
Samantha Gabayno
Helen Mullin
Lindsay Isaacs
Jane Rutherford
Mark Cooper
Joanne Andrews

Charity number (Scotland)

SC051638

Principal address

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Independent Examiner

Paul Hutchison ACA
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Chairperson's statement

For the year ended 30 April 2023

Welcome to the first annual report and accounts for Empty Kitchens Full Hearts SCIO. The report gives an overview of our work for the twelve months from 1 May 2022 to 30 April 2023. It is very good to see the charity's successful first year as we stabilise and develop following the COVID years.

Empty Kitchens Full Hearts was created by volunteers in response to the pandemic - volunteers turning surplus food into healthy meals and delivering them to those most in need in our city.

Although we want to see an end to food insecurity, we decided to continue during these difficult times, and therefore successfully sought charitable status. There is a clear, unmet need for emergency food provision, for people with a wide range of problems in their lives. Our expertise, strong volunteer base and experience means that we are well able to meet this need.

We also embarked on a programme of change designed to ensure we are a more resilient organisation, and that the services we provide are more rounded. Significantly, we built partnerships with grassroots organisations across the City of Edinburgh to provide support for our service users in overcoming challenges in their lives.

People turn to us when they are most in need. It is the dedication of our volunteers, the generosity of our donors and the commitment of our staff which make it possible to help. A huge thank you to all our supporters and partners.



Linda Rosborough

Chair of Empty Kitchens Full Hearts SCIO Board

Date: 6/11/23



Trustees' report

For the year ended 30 April 2023



The trustees present their annual report and financial statements for the year ended 30 April 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

As defined in the Empty Kitchens Full Hearts SCIO constitution, the purpose is:

"To relieve poverty by providing nourishing meals free of charge and signposting information, advice and support on matters of social wellbeing."

Empty Kitchens Full Hearts was founded as a Community Interest Company in April 2020 by a body of volunteers, most of whom were chefs and hospitality professionals who found themselves unable to work as a result of the COVID-19 pandemic. As pandemic restrictions eased during 2021, it was recognised that many people receiving Empty Kitchens Full Hearts meals needed ongoing support, and a staff team was put in place to stabilise operations so that we could continue meal provision alongside the strong volunteer community.

Empty Kitchens Full Hearts was awarded charitable status in March 2022, and this is the first Annual Report & Accounts published as a charity. Since its inception, more than 1.8 million meals (314,896 meals in the year) - prepared using surplus "fit for purpose" food - have been cooked, packed, and delivered to people in need across Edinburgh by a community of volunteers. From the outset, Empty Kitchens Full Hearts values have been grounded in providing a service without judgement to anyone who needs it. Empty Kitchens Full Hearts is guided by the following goals, which describe Empty Kitchens Full Hearts as we want it to be. We believe that working towards these goals creates long-term benefits for service users, volunteers, staff and the wider community.

- **Support without Judgement** - we will provide assistance to people who request support on a 'no judgement' basis, and without the requirement to prove their need. Through regular engagement with service users, we will seek to provide meaningful support to address issues underlying the request for food support and better inform our service.
- **Create Community** - food is central to building community. We commit to creating a diverse, equitable and accessible volunteer family through which we will support the wider Edinburgh community. We will strive to ensure everyone feels welcome, valued, safe and supported in an environment to help people to learn, grow and contribute.
- **Waste Not** - we use surplus "fit for purpose" food to create nourishing meals for people who need our support. We strive to reduce waste, recycle assets and materials, and reduce our environmental impacts.
- **Champion Social Justice** - We would like for organisations like us to no longer be needed because safe access to food and social injustices have been thoroughly addressed by local and national governments. We will champion for meaningful change through education, working alongside partners and utilising our platform to lobby national and local government, and aim to make a long-term difference to society.

Trustees' report

For the year ended 30 April 2023

Empty Kitchens Full Hearts main activity is the home delivery of nourishing meals that have been prepared using surplus food - this makes up approximately 80% of our service delivery. Additionally, we provide bulk meal pack deliveries to Hubs in the communities within a close proximity to service users, and have worked collaboratively with other organisations across the city to support community meals, warm banks and learning programmes.

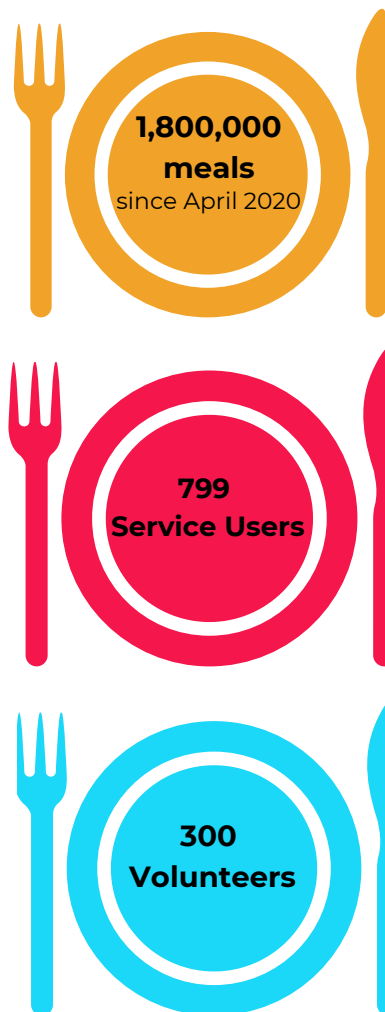
Circumstances in which our service users are living vary, and include people facing physical and mental health challenges, dependency issues, living in extreme poverty, unemployment, and homelessness. We maintain regular communication with service users from the starting point of the person getting in touch with us via regular check-ins made by the Service User Engagement team and feedback provided by the Delivery team. By enabling contact at multiple points throughout people's journey with us, Empty Kitchens Full Hearts seeks to open up transparent and accessible communication, and in turn it helps us to provide the most effective signposting advice and information.

As at 30 April 2023, Empty Kitchens Full Hearts had a volunteer team (not including Board members) of 300 active volunteers. Volunteers contribute an enormous amount towards the effectiveness and capacity of Empty Kitchens Full Hearts. Quite simply, without our team of amazing volunteers, we would be unable to deliver our service.

Achievements and performance

While we have continued to deliver meals to people and provide signposting support throughout the year, a number of significant organisational developments have been achieved, namely:

- adapting our operational model from being open everyday down to 6 days, and delivering meals to cover 2 days' worth of food with each delivery across 5 days a week
- appointment of a dedicated fundraising manager to ensure the funding plan for the year was achieved
- appointment of a dedicated service user engagement manager, which has enabled us to support 770 new service users whilst assisting 695 existing service users to no longer need our service
- establishing hub partnerships with organisations embedded in local communities where our service users reside, and supporting community outreach initiatives
- continuing to support volunteers on training courses at Edinburgh College with hands on experience onsite in our kitchen
- 5 new Trustees have joined the Board taking the total to 8 serving during the year, who between them bring expertise in governance, risk, finance, fundraising, food insecurity, and the third sector.
- developed our membership body from within our volunteer cohort, and held our first Members' Meeting in November 2022. The first AGM was held in June 2023.



Trustees' report

For the year ended 30 April 2023

Operational model

In early 2022, we realised that continuing to be operational 7 days per week wasn't sustainable and was placing too much strain on the organisation. In order to ease financial and operational pressures, we adapted our model from being open everyday to 6 days per week. Further, a significant logistics efficiency was implemented such that we moved to delivering meals to cover 2 days' worth of food with each delivery across 5 days a week rather than daily deliveries.

Service User Engagement

As an organisation, we recognise the need to build deeper relationships with our service users, and gain a fuller understanding of the different circumstances in which people are living, and crucially identify other initiatives and services that might be of help. Empty Kitchens Full Hearts works with a network of local services to ensure we are most effectively meeting the needs of our service users. The number of people requesting support continues to rise, and so it's equally important for Empty Kitchens Full Hearts to be able to support service users towards no longer requiring our service so that we are then in a position to help more people in need. As a result of funding from the Corra Foundation Hardship Fund and the City of Edinburgh Council, we have also been able to offer "cash first" support with energy bills and supermarket vouchers directly to service users.

Hub Model and Community Outreach Initiatives

In an effort to offer service users more of an active choice in how they are receiving meals from us and help to address social isolation and loneliness - and also to attempt to ease some of the pressure on our Delivery team - 2022/23 saw the gradual development of a Hub Model. This has involved identifying suitable organisations/locations across various postcodes in Edinburgh where service users are able to collect their meal packs, and make use of other facilities available there, such as community cafes, pantry facilities, or volunteering opportunities. To date, hub partnerships established with organisations embedded in local communities include:



- Bridgend Farmhouse
- Muirhouse Millennium Centre
- Pilton Community Health Project
- Hibernian Community Foundation

Empty Kitchens Full Hearts has been able to support 11 community outreach initiatives over the year: Of particular note is Streetwork's Wellbeing Wednesdays that provided a warm space, meals and holistic support to homeless people over the winter; and Royston & Wardieburn Community Centre after-school and adult learning programmes.

Trustees' report

For the year ended 30 April 2023



One of the community partnerships over the last year has been with Hibernian Women's Football Club and the Hibernian Community Foundation. Through this partnership, we have collaborated with the Community Foundation to provide hot meals for their 'Club Together Social Cafe' sessions every Wednesday. The Foundation also ran a food collection at a match day, which resulted in an incredible 49 crates of food to be used in meals for these lunches, and for our service users. Following on from this, we went on to establish a hub with the Hibernian Community Foundation, where service users can enjoy a hot meal 3 times each week and collect their meal packs to take away.

Kitchen Assistant Programme

Support from the UK Shared Prosperity Fund is enabling us to offer 10 Kitchen Assistant Programme places between now and April 2025. This programme supports people to take Edinburgh College Courses (such as 'Introduction to Catering and Hospitality') in combination with volunteering with us to further develop their practical kitchen skills. This is building on a very positive experience of offering a similar opportunity to two volunteers in 2022, both of whom completed the National Progression Award in Cookery. Over the past year, a further two volunteers have completed the Introduction to Catering and Hospitality course. The formal training alongside the practical hands-on experience has made a significant impact to the people involved with growth in confidence and work skills - three have gone on to secure employment, and one has enrolled in a further education programme.

Financial review

The charity generated a surplus of £25,784 (2022: a deficit of £70,315). Total income amounted to £496,041 (2022: £458,700), of which £49,823 (2022: £nil) was related to restricted projects and £446,218 (2022: £458,700) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £107,546 (2022: £103,424) with £21,662 (2022: £nil) in restricted funds.

In the view of the trustees, the company has sufficient reserves to enable it to continue to operate for the foreseeable future.

Empty Kitchens Full Hearts Board agreed a policy to build reserves which would allow for current activities to continue for a short period of time if a major funder ceased to support our work. This time would be used to secure further funding and/or ensure that the support needs of those affected could be met by other providers. The Trustees are continuing to work towards building such a level of reserves to enable Empty Kitchens Full Hearts to operate in a more secure environment, benefitting staff, volunteers and service users.

Free reserves, being unrestricted and undesignated funds not represented by tangible fixed assets, should be between three and six months of expenditure. At this level, the Trustees feel they would be able to continue the current activities of the charity for a short time in the event of a significant drop in funding. If such a drop were to occur, it would clearly be necessary to consider how the funding would be replaced or activities changed. At the year-end, free reserves amounted to £107,546 representing between two to three months of expenditure which is slightly below the desired level. The Trustees have budgeted for 2023/24 activities on the basis of boosting the free reserve position.

Trustees' report

For the year ended 30 April 2023

Plans for the future

Empty Kitchens Full Hearts will continue to provide nourishing meals free of charge and signpost information to vulnerable people in need of support. We seek to widen our support networks and refine our processes as much as possible to be better equipped to understand the needs of service users and provide a supportive environment for volunteers, service users and staff as we solidify our foundations here in Edinburgh and mature as an organisation. With a keen eye on Scotland's food insecurity landscape we aim to maximise the positive impact we can make to the extended Empty Kitchens Full Hearts family and all that are in frequent contact with our team.

Structure, governance and management

Empty Kitchens Full Hearts is registered as a charity in Scotland (SC051638). It is constituted as a Scottish Charitable Incorporated Organisation (SCIO) using the two tier structure, which means the Board is elected by and accountable to a wider body of ordinary members at the AGM. Members have ultimate control, rather than the Board, which manages and supervises the activities of Empty Kitchens Full Hearts, and monitors its financial position. The day-to-day running of the charity is delegated to the staff team, led by the executive team, Martin Clarke, Michael Innes and Janet Jones.

Membership is open to any individual aged 16 or over who supports the objects of Empty Kitchens Full Hearts SCIO and has volunteered with us at any time in the past 12 months.

Members of the Empty Kitchens Full Hearts Board of Trustees are recruited through a process of advertising vacancies with a view to filling particular gaps in Board skills or expertise. Applicants then undergo a formal interview process, and new Board members complete an induction process so that they are briefed on all aspects of Empty Kitchens Full Hearts. The constitution also allows for members to stand for election at the AGM.

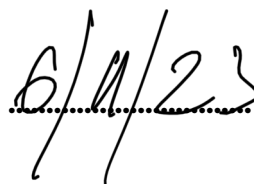
The trustees who served during the year and up to the date of signature of the financial statements were:

Linda Rosborough	
Stephanie Dodds	
Samantha Gabayno	
Helen Mullin	(Appointed 21 September 2022)
Lindsay Isaacs	(Appointed 21 September 2022)
Jane Rutherford	(Appointed 21 September 2022)
Mark Cooper	(Appointed 22 September 2022)
Lucy Craig	(22 September 2022 and resigned 12 February 2023)
Joanne Andrews	(Appointed 7 June 2023)

The trustees' report was approved by the Board of Trustees.



Linda Rosborough
Chair of Empty Kitchens Full Hearts SCIO Board

Date: 

EMPTY KITCHENS FULL HEARTS SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EMPTY KITCHENS FULL HEARTS SCIO

I report on the financial statements of the charity for the year ended 30 April 2023, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Paul Hutchison ACA
Azets Audit Services
Chartered Accountants
Exchange Place 3
Semple Street
Edinburgh
EH3 8BL
United Kingdom

Dated: 08 November 2023

EMPTY KITCHENS FULL HEARTS SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	425,678	49,823	475,501	458,401
Charitable activities	4	19,941	-	19,941	299
Other income	5	599	-	599	-
Total income		446,218	49,823	496,041	458,700
<u>Expenditure on:</u>					
Charitable activities	6	442,096	28,161	470,257	529,015
Net income/(expenditure) for the year/ Net movement in funds		4,122	21,662	25,784	(70,315)
Fund balances at 1 May 2022		103,424	-	103,424	173,739
Fund balances at 30 April 2023		107,546	21,662	129,208	103,424

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EMPTY KITCHENS FULL HEARTS SCIO

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		12,011		-
Current assets					
Debtors	12	847		-	
Cash at bank and in hand		130,970		107,521	
		131,817		107,521	
Creditors: amounts falling due within one year	13	(14,620)		(4,097)	
Net current assets			117,197		103,424
Total assets less current liabilities			129,208		103,424
Income funds					
Restricted funds	15	21,662		-	
Unrestricted funds		107,546		103,424	
		129,208		103,424	

The financial statements were approved by the Trustees on 6/11/23

(Linda Rosborough)
Linda Rosborough
Trustee

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

On the 16 March 2022, Empty Kitchens Full Hearts SCIO was awarded charity status. All assets and liabilities were transferred from the old CIC to its current form, Empty Kitchens Full Hearts SCIO on 1 June 2022. Empty Kitchens Full Hearts SCIO commenced trading on 1 June 2022. The financial statements have been prepared using the merger accounting method and the comparative figures in the financial statements represent activities conducted by the Empty Kitchens Full Hearts CIC. The charity is incorporated as a SCIO and is governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have considered a period of at least twelve months from the date on which these financial statements have been signed and having considered all information available to them, believe it appropriate to prepare the financial statements on a going concern basis.

This assessment of going concern includes the ongoing impact of the inflationary impact on costs. The trustees are satisfied that it has adequate resources to continue to operate for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income received under contract or where entitlement to grant funding is subject to the performance of specific activities is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

Income raised from ticket sales and fundraising activities for events is credited in full on date of receipt. Other income is recognised as income in the period in which the amounts are received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs included those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent reporting accountants' fees, and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% and 25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees are of the opinion that there are no critical accounting estimates that would have a material impact on the financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	365,678	16,148	381,826	458,401
Grants	60,000	33,675	93,675	-
	<u>425,678</u>	<u>49,823</u>	<u>475,501</u>	<u>458,401</u>

4 Charitable activities

	Charitable income 2023 £	Charitable income 2022 £
Event income	18,352	-
Other income	1,589	299
	<u>19,941</u>	<u>299</u>

5 Other income

	Unrestricted funds	Total
	2023 £	2022 £
Interest income	599	-
	<u>599</u>	<u>-</u>

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

6 Charitable activities

	Charitable activities 2023 £	Restricted 2023 £	Total 2023 £	Charitable activities 2022 £
Staff costs	293,704	4,686	298,390	254,780
Depreciation and impairment	-	243	243	14,124
Food production and associated costs	33,089	9,199	42,288	167,623
Motor expenses	14,200	-	14,200	13,228
Repairs and renewals	2,552	2,793	5,345	10,376
Travel costs	2,074	401	2,475	7,380
General office costs	18,760	-	18,760	30,436
Advertising	1,058	-	1,058	827
Card charges	290	-	290	550
Utilities	47,323	10,839	58,162	2,309
Insurance	7,966	-	7,966	8,723
Staff training	168	-	168	566
Staff entertainment	603	-	603	-
Event costs	1,614	-	1,614	-
Consulting	7,250	-	7,250	18,093
Waste and recycling	8,145	-	8,145	-
	<u>438,796</u>	<u>28,161</u>	<u>466,957</u>	<u>529,015</u>
Share of governance costs (see note 7)	3,300	-	3,300	-
	<u>442,096</u>	<u>28,161</u>	<u>470,257</u>	<u>529,015</u>
Analysis by fund				
Unrestricted funds	442,096	-	442,096	529,015
Restricted funds	-	28,161	28,161	-
	<u>442,096</u>	<u>28,161</u>	<u>470,257</u>	<u>529,015</u>

7 Support costs

	Support costs £	Governance costs £	2023 £
Independent examiner's fees	-	3,300	3,300
	<u>-</u>	<u>3,300</u>	<u>3,300</u>
Analysed between Charitable activities	-	3,300	3,300
	<u>-</u>	<u>3,300</u>	<u>3,300</u>

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	15	16
Employment costs	2023	2022
	£	£
Wages and salaries	278,537	240,982
Social security costs	15,963	10,350
Other pension costs	3,890	3,448
	298,390	254,780

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 May 2022	-	14,124	14,124
Additions	12,254	-	12,254
At 30 April 2023	12,254	14,124	26,378
Depreciation and impairment			
At 1 May 2022	-	14,124	14,124
Depreciation charged in the year	243	-	243
At 30 April 2023	243	14,124	14,367
Carrying amount			
At 30 April 2023	12,011	-	12,011

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments	847	-

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,748	4,097
Accruals	10,872	-
	14,620	4,097

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2022 £	Movement in funds			Balance at 30 April 2023 £
		Income £	Expenditure £	Transfers £	
UK shared prosperity fund	-	17,110	(12,999)	(4,111)	-
CEC/Corra foundation hardship fund	-	9,250	(6,319)	-	2,931
Capital	-	14,863	(243)	4,111	18,731
Other	-	8,600	(8,600)	-	-
	-	49,823	(28,161)	-	21,662

UK Shared prosperity fund - this fund is for the kitchen assistant, volunteer and garden regeneration programmes. Funds have been transferred to the capital fund as this relates to garden costs capitalised in the year.

CEC/Corra foundation hardship fund - funds received to distribute as vouchers and direct energy support to service users.

Capital - funding for costs that are capital in nature.

Other - this represents funding for other various support projects.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £
Fund balances at 30 April 2023 are represented by:				
Tangible assets	-	12,011	12,011	-
Current assets/(liabilities)	107,546	9,651	117,197	103,424
	<u>107,546</u>	<u>21,662</u>	<u>129,208</u>	<u>103,424</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).



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