

Charity registration number SC041770 (Scotland)

HOPE KITCHEN SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HOPE KITCHEN SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



(Appointed 28 November 2024)

Charity registration

Scotland

SC041770

HOPE KITCHEN SCIO

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HOPE KITCHEN SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The charity's purposes are:

- the advancement of citizenship and community development.
- the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantages, ensuring that vulnerable people with alcohol, drug and mental health problems in Oban, Argyll are not excluded by their particular circumstances in terms of social welfare and are given opportunities for support.
- to provide opportunities for support, food, shelter and friendship which are not necessarily available through mainstream structures to people with alcohol, drug and mental health problems in Oban.

We aim to treat everyone with respect and sensitivity, recognising the unique value and dignity of each person. Our core values are:

- Compassion
- Integrity
- Respect
- Acceptance
- Encouragement

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Green Shoots

The Green Shoots community garden has been running for over 10 years and continues to thrive in the new location below Dunollie Castle.

The garden relocated from Glencruitten Woods to Dunollie in November 2023. In under 18 months the team, made up of mostly volunteers, has transformed a jungle of brambles and giant weeds and created a beautiful, productive and diverse garden.

Volunteers have very much been part of the creative process of designing and implementing a beautiful productive garden from scratch. Now much of the infrastructure – which includes a chicken coop, growing beds, equipment storage, the re-located yurt and a new outdoor cooking area is in place more of the community are able to take part in creative, horticultural, constructional and other practical and environmental activities.

The garden is used daily by individuals and groups, as well as holding regular open days. Monday: Construction group who having completed the amazing outdoor kitchen area, continue to design and landscape areas of the garden as well as build birdboxes, raised beds etc. This group is encouraging those who are more interested in wood work, and working with tools than horticulture. (Average attendance of 6 people). Tuesday: The garden stays open until 7pm. Volunteers carry out a range of horticultural and maintenance activities, and now there is a workshop tool maintenance and construction activities continue. Wednesday: Open Space and volunteering Open space group offers a range of therapeutic creative green woodworking and craft activities utilising natural materials. A meal is shared and cooked by participants. People also come to the garden to continue with their own projects as well as general volunteering. (Average of 10 to 25 volunteers, including visitors). Thursdays: Volunteering. Many groups also visit on a Tuesday and Thursday to enjoy the space and socialise. The yurt is regularly booked out throughout the week for small groups to get together. (Average of 10 to 25 volunteers, including visitors). Fridays: Oban High School group plus visitors (Average of 6 – 12 people). Open Garden Saturdays are held every month from April through to September. 35 people attended April's open day. The Apple day last September saw 200 plus visitors/ participants. These days give the wider community a reason to visit the garden and experience the benefits of being outdoors.

The garden welcomes a variety of groups to enjoy the space including music groups, cooking groups, and a variety of environmental workshop. We work closely with Community Mental Health team as well as local charities. Many people coming to the garden do so with support with a view to participating independently.

Many people who struggle in more formal or indoor settings find the garden a place where they can make connections with other people, feel safe, valued, gain confidence and thrive.

Re_Store

Re_Store, 'more than a charity shop,' opened in March 2024 in Oban with Hope Kitchen as the lead partner. The Re_Store shop is in a high street location that was empty for five years prior. The shop has improved the look of the Main Street, and has become a hive of activity.

Re_Store operates as a second-hand shop while also serving as a community hub and events space in the town. It runs workshops on waste reduction, encourages circular economy practices, and supports local businesses and charities through various initiatives.

By offering a diverse range of reasons to visit and keeping prices affordable, Re_Store attracts a broad cross-section of the community—both those who choose to shop sustainably and those who rely on its affordability. This local spending not only generates revenue for community projects but also boosts footfall traffic to nearby high street shops, fostering community pride and eco-consciousness.

The shop primarily repurposes and recycles donated items, including books, clothing, and household goods. Additionally, it facilitates a rescued food project aimed at minimizing food waste. While Hope Kitchen has extensive experience with food banks, this initiative focuses on reducing landfill waste and creating an open, collaborative system for food sharing. There has been a 58% reduction in foodbank use since the Rescued Food area opened in June 2024 and it brings a steady income stream with customers generally paying a suggested £2 per bag donation. A small workshop space supports minor repairs and "make do and mend" sessions, with crafters successfully running three workshops per week to help visitors repair clothing and textiles.

Re_Store's awardwinning themed window displays are a fantastic visual community signposting tool. It promotes local and national events and local partner organisations through its window displays.

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

This year, as with every year, we are always really encouraged by the support of funders, donors, volunteers and our local community who ensure that we can keep on providing a service for the community of Oban, Lorn and the Isles.

Our core funders are The National Lottery Community Fund and Awards For All, The Robertson Trust, The People's Health Trust, Scottish Power, HSCP Alcohol and Drug Partnership, Scottish Government's Investing in Communities Fund and the Community Mental Health and Wellbeing Fund.

In addition to this we have received smaller grants from Neighbourly, the Common Good Fund, Argyll and Bute Council, Arnold Clark, Oban Common Good Fund, Bid4Oban, Celtic Football Club and The Wood Foundation.

Over the course of the year we have received around £225,000 in grant funding.

Over £50,000 has been donated by people who regularly give to the organisation, in addition to this we have, through service user donations raised another £10,000. The Re_Store shop has generated, in its first year, £190,000 approximately for use by Hope Kitchen and other local charities, to improve the lives of those in our local community.

As well as the amazing amount of clothes and household items donated at Re_Store, the food donated for the food bank and the fundraising events organized by the community over 80 volunteers have been an invaluable resource for the ongoing development of the service.

Footfall and Volunteer Hours April 2024- March 2025

	Volunteer Hours	Footfall
New Hope Café	4160	9077
Green Shoots	2447	2315
Rescued Food – Re_Store *	890	2967
Workshops/ Craft Events – Re_Store *	1672	542
Re_Store Shop	5670	53000
Trustee and Steering Groups	624	122
Total	15463	68023

* Rescued Food and Workshops started in June 2024 and so these figures are based on 8 months.

In November 2023 Hope Kitchen took over the lease of a shop and in March 2024 the shop was opened to the public as a charity shop, rescued food shop and a clothing repair workshop. Re_Store "more than a charity shop" has quickly established its self as a vital and well loved new addition to the community. Not only is it a place to get affordable items it has become a place where people come and experience community. It is a great example of the value of collaborative working. In November 2024 Re_Store's innovative practice was recognized as it won Scottish Power's Innovation Award. This award came with an additional £10,000.

In June 2024 the Green Shoots Team was recognized by Argyll and Bute TSI as the Volunteer Team of the year. This is because of their great resilience in adapting to the change of Green Shoots Garden from Glencruitten to Dunollie. This took an immense amount of work and involved finding really inventive and novel ways of moving all the equipment and many of the plants.

The Winter Festival in November 2024 gave Hope Kitchen a chance to show case the work of all of the participants in the organisation. Participants made lanterns and took part in the procession, the New Hope craft group and the Re_Store workshops made and sold items at the craft fair, ran winter workshops at Re_Store and we held wreath making workshops at Green Shoots and New Hope.

In December our Christmas Tree was runner up in the yearly St Conan's Christmas Tree Festival. This was a joint project including all three services.

Over the Christmas season we gave out Christmas gifts to over 500 people through our Christmas Gift scheme both in and around Oban and on Mull. We were able to take our volunteers out for a special Christmas meal and We were also open throughout the festive season with 35 people enjoying Christmas Day with us.

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In March the staff team and trustees had a development day, facilitated by Argyll and Bute's community development worker, where we reflected on what we are doing well and want to do more of and areas for development. We also reviewed the current needs of our community and the areas we could have an impact on. This was a really fruitful day and a lot of the outcomes have fed into our new business plan.

In March we, along with our collective partners, hosted and facilitated a partner event where we explored what a healthy and wealthy Oban could look like. We also provided a community meal, made from rescued food for 180 people and then had a great celebration with a fashion show, using local people as models with our oldest model being 90 years old. All the clothes came from or were made at Re_Store. It was a really good showcase of sustainable fashion and a great way to engage with our community.

In April one of our volunteers with lived experience of drug and alcohol issues successfully gained a placement on the Scottish Drugs Forum's training programme for people in recovery to become drug and alcohol workers. He is completing his placement at With You and is the driving force behind the new Recovery Community plans.

We have had three films made that showcase our work.

Fashion show Re_Store Fashion Show 2025

Hope Kitchen Hope Kitchen

Re_Store Re_Store - More than a charity shop in Oban, Scotland

New Hope Café

The New Hope Café is open six days a week, offering a vegan homemade soup, plus a daily special of toasties, jacket potatoes, sandwiches or similar. It also hosts an evening meal every Tuesday and Friday. Where possible ingredients used to prepare the food come from surplus food donations from local supermarket partners including Tesco, M&S Food, Bookers, Lidl and Aldi.

The café service each day is run by one member of the staff team, and 2-3 volunteers.

Activities are also offered every afternoon once lunch service has finished. These include: Faith fellowship group – which is open to people of all faiths and no faith. Craft group – a lively group where different guided craft activities are available each week, with creations to take home, or be featured as some part of the community's work, writers group – an encouraging group supporting individual's personal writing from short stories to poetry, Talks@2 – Guest speakers are regularly invited along to present on topics of interest. Music group – an afternoon of music-making, for anyone of any abilities, and for those who want to come along and watch and singalong. In addition, regular quizzes, bingo and karaoke sessions are hosted at the café and online.

A team of staff, volunteers and service users also heads out twice a month to litter-pick along the local shoreline in Oban, encouraging people to engage in keeping their environment clean, whilst meeting new people and being active outdoors.

Hope Kitchen also has been running regular cooking courses over the last year to encourage attendees to enjoy cooking, and to cook more regularly for themselves using cost-effective recipes. This has developed into a weekly community dinner where those attending contribute towards making the dinner, and then eat together family style.

A food parcel service is for anyone experiencing financial difficulties, it accepts self-referrals or referrals from local organisations. Grocery donations are gratefully received from the public, organisations such as local churches and via donation baskets in Tesco, Lidl and Aldi.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Future Plans

The Re_Store shop has become, very quickly a vital part of the Oban landscape and through the Scottish Land Fund and the newly established Oban and District Development Trust (ODDT), there is a possibility the community could buy the shop and then hold it as an asset for the community. Hope Kitchen would then lease the building from the ODDT. The ODDT promises to be a really useful resource for Hope Kitchen to support long term plans.

We plan to develop the rescued food service so that the use of the food bank is further reduced. At Re_Store we also plan to offer a wider range of workshops and offer them at the weekend and in the evenings so that families and people who work in the week can access them.

At Green Shoots we plan to open our outdoor cooking space and have that as a great community space to help people to be able to cook food directly from the garden with an aim to promote healthy, sustainable eating and to give people a chance to improve their skills. We aim to install a composting toilet and create an accessible area of the garden with an indoor growing area and better pathways.

Moving to Dunollie has given us a great opportunity to run events in collaboration with the Dunollie Trust and create more opportunities for the local community to access, learn from and enjoy a local land mark.

As a partnership of organisations within the CCC we hope to share our learning with other areas and to help other organisations and localities to be able to benefit from our approach of collaboration not competition.

In May we plan to hold a Celebration of Recovery with a concert in the Station Square and this will be the launch of the new Recovery Community in Oban which will be a peer to peer support group in Oban meeting a vital need especially for people who have experienced problematic drug use.

We are also developing our advisory group for Hope Kitchen by amalgamating our New Hope and Green Shoots groups and advertising for new members to ensure that our decision making and strategic development focuses on the views and ideas of those who use the service and the wider community.

We plan to, with the closure of the Argyll Wellbeing Hub, to work with some of their volunteers to look to continue some of the services that they provide, as their closure could impact on the opportunities for people with mental health issues to get help and support. The garden could be a really good space for some of the sessions, as could New Hope and we would seek to continue the walks as the positive impact of walking is well evidenced. This would be done in collaboration with other organisations.

With the increase in community sentences issued through the courts Hope Kitchen is going to be building on its relationship with the criminal justice team to offer more placements to people on unpaid work placements, especially people for whom the squad is unsuitable. This is due to the excellent outcomes we have had as an organisation supporting some of the more vulnerable offenders to complete their sentences successfully.

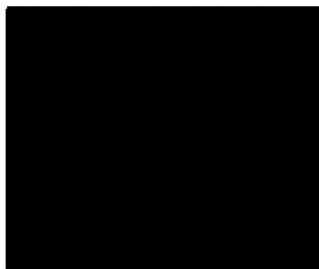
Over the past year we have been able to provide, through the shared prosperity fund, a placement for someone who has been unemployed for over a year. We plan to continue to offer more placements for more people and extend this through sourcing other funding to be able to provide more long term unemployed people to benefit, as the feed back has been, due to our nurturing approach, that we have helped to remove barriers for people who have not worked for a long time to achieve employment.

This year has been a very busy and fruitful year and again the charity has received a lot of support to help people towards reaching their potential and flourish.

Structure, governance and management

The charity is a company limited by guarantee .

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



(Resigned 25 September 2024)

(Resigned 25 September 2024)

(Resigned 25 September 2024)

(Appointed 28 November 2024)

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Relationship with wider network

Service Partners

Hope Kitchen is fortunate to work closely, and in collaboration with many local organisations and without this approach we would not be able to provide such a breadth of support to some of the most disadvantaged groups in our community.

The Connecting Communities Collective (CCC) partnership is in its third year and continues to gather like-minded community groups to work together, in partnership, to pool resources, work collectively on projects, realise synergies and avoid duplication of effort on a local level. Our most recent funding request in 2023 to the Community Led Local Development Fund, has stemmed from this collective effort. April 2024 marked the second year of this funding. The focus is on developing and offering health and wellbeing programmes and events for community members, especially those experiencing hardship associated with access to food, fuel poverty and mental health; continuing dialogues with wider partners in order to identify strengths and gaps; and work together with wider partners to address these gaps and expand on our shared efforts to serve our communities.

Hope Kitchen's Partners at the core of the Collective are Healthy Options, ALIEnergy, Youth Café and Atlantis Leisure.

Other local organisations that Hope Kitchen works closely with include: Carr Gomm, Home-Start Lorn, Job Centre Plus, Link and Connect-Developing Potential, offer those with poor mental health, support with various resources, Live Argyll-Community Learning, Mecopp, a specialist service working with Gypsy/Travellers, NHS Community Mental Health Team, North Argyll Carers Centre, Oban High School's Support and Guidance Departments, We Are With You and Scottish Families affected by Alcohol and Drugs.

Hope Kitchen also sits on the health and wellbeing network. In addition the service manager of Hope Kitchen is also the co- chair of the Alcohol and Drug Forum which brings together statutory and non-statutory agencies to formulate a local approach to drug and alcohol issues in the area. This has helped to highlight some emerging issues and work together to have a meaningful impact. This year Hope Kitchen has run an awareness campaign to promote alcohol and drug recovery in Oban Lorn and the Isles. This has included training sessions, an article in the Oban Times featuring the anonymised recovery journey of one of our volunteers, a leaflet and an online resource for people to be able to know how to get help. A steering group of people with lived experience was also established to start a Recovery Community. They visited other recovery communities and met on a weekly basis to form relationships and to plan the community.

HOPE KITCHEN SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Volunteers

Volunteers are the life blood of Hope. They not only help to keep the services running they are full of amazing ideas and have a lot of gifts and skills they contribute to the community.

Volunteer Snapshot

██████ has been part of the New Hope Café family since April 2023, joining us through the Positive Destinations programme. Since then, she's been volunteering twice a week—and what a difference she's made! With her catering background from Argyll College, she's a real asset in the kitchen, helping prepare and serve meals, making desserts, and keeping everything running smoothly. ██████ was recently awarded Young Volunteer of the Year 2025 at the TSI Volunteer of the Year Awards.

But it's not just her skills that shine—it's her spirit. Naomi brings energy, honesty, and a great sense of humour to every shift. She's kind, especially with those who need a little extra help, and she's always ready to pitch in, even with the less glamorous jobs.

Over time, we've seen ██████ grow in confidence and take on more responsibility, including helping out with the food bank. Despite facing some tough personal challenges, she's remained a positive and reliable presence. She's a brilliant example of how volunteering—especially when supported by programmes like Positive Destinations—can be a two-way street, offering real growth and connection for both the individual and the community.

This year we asked our volunteers about the impact that volunteering has. Here are a few of the responses.

"Volunteering helped me to feel more confident about myself and helped me out of my anxiety."

"I feel I have valuable skills that I can share."

"The first day I started I was nervous and scared and both Catriona and Rachel were very helpful and reassuring and made it a lot easier for me, now I go in and get on with it."

One of the most beneficial elements of our volunteering programme is how easy it is for people to develop from being a participant in Hope to then becoming a volunteer.

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

████████████████████
Trustee

22 December 2025

HOPE KITCHEN SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOPE KITCHEN SCIO

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 9 to 19.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

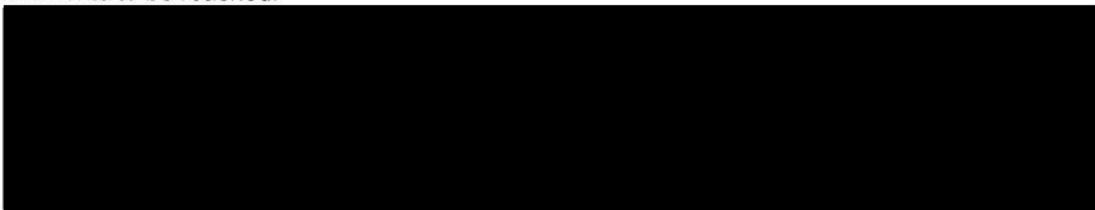
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006have not been met, or

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



22 December 2025

HOPE KITCHEN SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	73,506	214,708	288,214	43,785	206,950	250,735
Other trading activities	3	156,967	-	156,967	6,358	-	6,358
Investments	4	2,137	-	2,137	-	-	-
Total income		<u>232,610</u>	<u>214,708</u>	<u>447,318</u>	<u>50,143</u>	<u>206,950</u>	<u>257,093</u>
Expenditure on:							
Raising funds	5	2,578	1,020	3,598	1,340	4,779	6,119
Charitable activities	6	78,703	273,160	351,863	103,204	183,431	286,635
Total expenditure		<u>81,281</u>	<u>274,180</u>	<u>355,461</u>	<u>104,544</u>	<u>188,210</u>	<u>292,754</u>
Net income/(expenditure)		151,329	(59,472)	91,857	(54,401)	18,740	(35,661)
Transfers between funds							
		-	-	-	(11,321)	11,321	-
Net movement in funds	7	151,329	(59,472)	91,857	(65,722)	30,061	(35,661)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>86,961</u>	<u>74,672</u>	<u>161,633</u>	<u>152,683</u>	<u>44,611</u>	<u>197,294</u>
Fund balances at 31 March 2025		<u>238,290</u>	<u>15,200</u>	<u>253,490</u>	<u>86,961</u>	<u>74,672</u>	<u>161,633</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOPE KITCHEN SCIO

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		21,076		17,170
Current assets					
Debtors	12	3,952		3,952	
Cash at bank and in hand		234,374		148,383	
		238,326		152,335	
Creditors: amounts falling due within one year	13	(5,912)		(7,872)	
Net current assets			232,414		144,463
Total assets less current liabilities			253,490		161,633
The funds of the charity					
Restricted income funds	14		15,200		74,672
Unrestricted funds	15		238,290		86,961
			253,490		161,633

The financial statements were approved by the trustees on 22 December 2025



Trustee

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Hope Kitchen SCIO is a INSERT CONSTITUTIONAL DETAIL.

1.1 Basis of preparation

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

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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:

Plant and equipment	15% on reducing balance
Motor vehicles	25% on reducing balance

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.

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.

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	58,006	5,450	63,456	39,785	2,542	42,327
Grants	15,500	209,258	224,758	4,000	204,408	208,408
	<u>73,506</u>	<u>214,708</u>	<u>288,214</u>	<u>43,785</u>	<u>206,950</u>	<u>250,735</u>

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>156,967</u>	<u>6,358</u>

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,137	-

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	2,578	1,020	3,598	1,340	4,779	6,119

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Staff costs	224,996	153,783
Depreciation and impairment	4,642	9,687
Food Costs	-	11,449
Insurance	2,259	3,705
Light & Heat	15,844	6,631
Telephone	3,079	1,522
Sundries	21,850	2,038
Rent	30,200	16,461
Repairs & Renewals	9,320	8,297
Travel	2,055	5,086
Office Costs	2,466	1,614
Training	972	979
Workshops	-	49,518
Capital & Equipment	11,945	6,871
Freelance	12,000	-
	<u>341,628</u>	<u>277,641</u>
Share of support and governance costs (see note)		
Governance	10,235	8,994
	<u>351,863</u>	<u>286,635</u>
Analysis by fund		
Unrestricted funds	78,703	103,204
Restricted funds	273,160	183,431
	<u>351,863</u>	<u>286,635</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,900	1,900
Depreciation of owned tangible fixed assets	4,642	9,687

8 Trustees

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

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Managers & Assistants	12	8

Employment costs	2025 £	2024 £
Wages and salaries	212,033	148,479
Other pension costs	12,963	5,304
	224,996	153,783

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

Remuneration of key management personnel

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	15,822	11,035	26,857
Additions	8,548	-	8,548
At 31 March 2025	24,370	11,035	35,405
Depreciation and impairment			
At 1 April 2024	4,858	4,829	9,687
Depreciation charged in the year	3,091	1,551	4,642
At 31 March 2025	7,949	6,380	14,329
Carrying amount			
At 31 March 2025	16,421	4,655	21,076
At 31 March 2024	10,964	6,206	17,170

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £XXXX (2024 - £XXXX).

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	3,952	3,952

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts		153	-
Other taxation and social security		(2,113)	-
Accruals and deferred income		7,872	7,872
		5,912	7,872

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Restricted Funds	74,672	214,708	(274,180)	-	15,200
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Restricted Funds	44,611	206,950	(188,210)	11,321	74,672

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General Fund	74,254	221,380	(78,751)	-	216,883
Charity Shop	(13,543)	-	(1,300)	-	(14,843)
Neighbourly Sainsbury	1,000	230	(230)	-	1,000
Wood Foundation	2,500	-	-	-	2,500
Music Fund	(1,250)	-	-	-	(1,250)
Arnold Clark	-	1,000	(1,000)	-	-
Scottish Power	-	10,000	-	-	10,000
Reserves	24,000	-	-	-	24,000
	<u>86,961</u>	<u>232,610</u>	<u>(81,281)</u>	<u>-</u>	<u>238,290</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General Fund	128,683	44,495	(87,603)	(11,321)	74,254
Charity Shop	-	660	(14,203)	-	(13,543)
Neighbourly Sainsbury	-	1,500	(500)	-	1,000
Wood Foundation	-	2,500	-	-	2,500
Music Fund	-	988	(2,238)	-	(1,250)
General Reserve	24,000	-	-	-	24,000
	<u>152,683</u>	<u>50,143</u>	<u>(104,544)</u>	<u>(11,321)</u>	<u>86,961</u>

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	8,923	12,153	21,076
Current assets/(liabilities)	229,367	3,047	232,414
	<u>238,290</u>	<u>15,200</u>	<u>253,490</u>

HOPE KITCHEN SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	11,216	5,954	17,170
Current assets/(liabilities)	75,745	68,718	144,463
	<u>86,961</u>	<u>74,672</u>	<u>161,633</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).