

EMPTY KITCHENS FULL HEARTS



Annual Report & Accounts
Year Ended 30 April 2025

WE HAVE PROVIDED

2268314



MEALS SINCE THE 29TH OF APRIL 2020



“Your service has been the difference between eating or not on many occasions. It has also helped me to realise that there are still good people with big hearts around.”



Legal & Administrative Information

Trustees

Linda Rosborough
Stephanie Dodds
Samantha Gabayno
Helen Mullin
Jane Rutherford
Mark Cooper
Joanne Andrews
Lindsay Isaacs (resigned 5 December 2024)

Charity number (Scotland)

SC051638

Principal address

3-11 West Granton Road
Edinburgh
EH5 1HG

Independent examiner

Paul Hutchison ACA
Azets Audit Services
Chartered Accountants
Quay 2, 139 Fountainbridge
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Chairperson's Statement

Welcome to the third Annual Report for Empty Kitchens Full Hearts SCIO. The report gives an overview of our work for the twelve months from 1 May 2024 to 30 April 2025.



This has been a year of maturing and consolidation. Following on from the changes we made to the organisation in March 2024 to streamline our operations, we have focused on ensuring we provide effective emergency food support for a period to people most in need. Our service is immediate and we have steadily improved our relationships and connections to better support our service users. We continue to be supported in this by our enthusiastic and dedicated volunteers, and we are heartened to receive many messages of thanks from those who appreciate our support at a critical time.

The Board continued to improve our procedures and governance. The production and delivery of nourishing meals from surplus food is a huge undertaking. We have also focused on deepening our level of support and maintained a robust focus on food safety, as well as improving food quality.

Our Friday Community Lunch has grown and provides important support for local families and individuals in an inclusive social setting. At heart we strive to be an inclusive community focused around food, bringing people together and providing support for people who need it.

Our funders continue to be incredibly supportive and generous. Their support is more important than ever, as it remains a challenging funding environment for all organisations at present. EKFH is able to exist because people want to help others, and we are pleased that together we have been able to provide emergency support for people living in poverty. In April 2025, we reached our 5-year milestone, having now created more than 2.2 million meals for people in poverty. That is an extraordinary achievement. A huge thank you to all our supporters, partnerships, funders, members, volunteers and staff.

Linda Rosborough

Chair of Empty Kitchens Full Hearts SCIO Board

Date: 12 August 2025



Trustees' Report

For the year ended 30 April 2025

The Trustees present their annual report and financial statements of the charity for the year ended 30 April 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 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 constitution, our purpose is: "To relieve poverty by providing nourishing meals free of charge and signposting information, advice and support on matters of social wellbeing."

In April 2020, we started as a community response to the pandemic. What began as a short-term initiative has become a key service for people in need. We are proud to be a charity established by and for members of our Edinburgh community.

Every day, we see the impact of poverty and food insecurity in our city. In 2024, the City of Edinburgh Council reported that approximately 80,000 people are living in poverty, including 1 in 5 children. It is virtually impossible for a person in poverty to afford a healthy diet. The Broken Plate Report 2025 told us that the most deprived fifth of the population would need to spend 45% of their disposable income on food to meet the cost of the UK Government's recommended healthy diet - rising to 70% for households with children. This compares to just 11% for the least deprived fifth.

Access to good food is a human right. It is also a crucial first step towards addressing underlying challenges and improving a person's situation. That's why we combine nutritious meals with wellbeing calls and our referral service. Since we began, we have created more than 2.2 million meals for people in need.



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 create long-term benefits for the people we support, 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. This allows us to support some of the most vulnerable people in our community and respond quickly to emergency situations. Through regular engagement with the people we support, we will seek to provide meaningful support to address issues underlying the request for food support and better inform our service.

- **Create community**

Food has the power to bring people together. 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 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.



Our 2025 BBQ for volunteers, service users, local people & supporters



Kiltwalk 2024



Empty Kitchens Full Hearts provides support through two key activities:

1) Meal provision and person-specific tailored follow-up support to homes, community hubs and temporary accommodation.

Many people reach out to us at a crisis point, having had no or limited food for several days. Without meeting people's urgent needs first, addressing the root causes of their crisis situation is almost impossible. In the past year, we provided 111,424 meals to 1,025 new service users. Our team regularly checks in with people to see how they are coping and guide them to other services (including mental health support, housing or debt advice, and help accessing the correct welfare benefits).

2) Community outreach programmes. We provided 20,405 meals over the past year through community activities.

Many of the people we support are at risk of hunger and malnutrition. The people we are supporting are facing multiple challenges and disadvantages, including: homelessness and rough-sleeping; low income households (including those without recourse to public funds or support); and people who are supported because of physical and/or mental health conditions. Our service users also include refugees, asylum seekers, children, survivors of domestic violence, people who are struggling with addiction, and older people who are isolated and lonely.

We maintain regular communication with the people we support. From the starting point of a referral or the person getting in touch with us directly, we make regular wellbeing calls and collect feedback provided by the delivery team. By enabling contact at multiple points throughout people's journey with us, we create multiple routes for transparent and accessible communication. This in turn helps us to provide the most effective signposting advice and referral service.

As at 30 April 2025, Empty Kitchens Full Hearts had a volunteer team (not including Board members) of 250 active volunteers. Volunteers contribute 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.

I am really grateful for the supply of great food and kindness over the past 3 months since my discharge from hospital.

"You've given me time to get support at home in place."



MILESTONES AND PERFORMANCE

We have continued to meet the needs of people across Edinburgh by delivering nutritious meals, wellbeing calls and referral support. Over the last year, some of the key milestones we have reached are:

- Our 5 year anniversary - we have now provided more than 2.2 million meals to people in need
- Rescuing 39,400kg of food to create over 131,000 meals
- Building relationships with 11 partner organisations embedded in our local community and supporting 350 people each week through community outreach initiatives
- Supporting 1,025 new service users with meal support and follow-up referral support
- Growing the Empty Kitchens Full Hearts onsite community lunch to welcome 50 guests every Friday in a warm and inclusive environment, serving over 2,000 meals last year
- Continuing to support volunteers with additional support needs, so everyone can feel included in our community. This includes hosting 4 young people with additional support needs every week for a supported volunteering session, through our partnership with Positive Paths. The young people have said volunteering has helped them to gain new life skills and feel included.
- Having 42 volunteers be part of our membership body that makes key decisions about the future of our organisation
- Strengthening our governance framework, including a comprehensive review of our policies and procedures



Surplus food arriving!



Volunteers ahead of a community lunch



One of our volunteers preparing meal packs

Operational model

We refined our model in March 2024 such that we provide people with meal support, wellbeing calls and our referral service for up to 3 months. We provide meals to cover 4 days' worth of food each week. This change was bedded into core operations during the past financial year, and released operational capacity to increase our impact by providing an onsite community meal and reaching more people in need through bulk meal provision at community outreach activities.



Holding adequate stocks of food is vital to ensure that we can meet the needs of people getting in touch with us for support. We maintain strong working partnerships with food growers and distributors who provide valuable support throughout the year, and a food drive held by partners Hibernian Community Foundation was very successful.

Service User Engagement

As an organisation, we continue to build deeper relationships with the people we support. This gives us a fuller understanding of the different circumstances in which people are living, and crucially, helps us to identify other initiatives and services that might be of help. We work with a network of local services to ensure we are most effectively meeting the needs of the people we support. With the support of the National Support Network, people can access a free online portal through our website homepage to connect with support services and resources. This includes information on helplines, apps and support groups, all in one place.

The number of people requesting support continues to rise with 20-25 people being onboarded each week. It is therefore equally important for Empty Kitchens Full Hearts to be able to support people to no longer require our service. We are then in a position to help more people in need.

We plan to move forward with an advisory group led by the people we support. The group will help us to better understand whether we are having a genuine lasting impact in Edinburgh.

Hub model and community outreach

We continue to work closely with four hub partnerships across Edinburgh, including Bridgend Farmhouse, Muirhouse Millennium Centre, Pilton Community Health Project and Hibernian Community Foundation. People are able to collect their meal packs at community hubs in their local area and make use of other facilities available at these centres. These are varied and include community lunches, pantries, gardening, cookery courses, creative writing, crafting and walking groups.

Through the partnership with Hibernian Women Football Club and the Hibernian Community Foundation, we have provided hot meals for their 'Club Together Social Cafe' lunch sessions every Wednesday.



Hibs Community Foundation serving our soup



Empty Kitchens Full Hearts celebrated its one year partnership anniversary with Edinburgh City Mission and Bethany Christian Trust to support their Care Van, which is an essential source of care and support for people who are homeless and vulnerable in Edinburgh. The Care Van operates almost every day of the year providing soup, food, hot drinks, blankets and clothes, friendship, encouragement and advice to up to 60 people who are rough sleeping or housed in homeless accommodation.

We provided 1,560 meals to the Yard, an accessible play centre for children and young people with disabilities. The Yard identified a number of low income households attending the play centre, with parents who were not eating properly, and prioritising care and support of the children instead. We provide meals to the families so everyone is eating well.

To build a better, more just future where poverty and inequality are not inevitable, it is important that we draw on the skills and knowledge of other professionals and interested groups to ensure we focus on where we can make the biggest difference and to ensure we share our knowledge, expertise and learning. Throughout the year EKFH staff participated in various forums, networks, and events to build relationships and develop partnerships including: The Edinburgh Poverty Network, Nourish, R2 and The Menu for All Network.

Governance

This year has seen significant strides in strengthening our governance framework, reflecting our commitment to transparency, accountability and effectiveness. We've successfully implemented several key initiatives, including a comprehensive review of our policies and procedures, which has enhanced clarity and efficiency across the organisation. These advancements underscore our dedication to robust oversight and provide a strong foundation for future growth and impact.

FINANCIAL REVIEW

The charity generated a surplus of £29,861 (2024: £21,891). Total income amounted to £400,571 (2024: £559,117), of which £63,120 (2024: £97,939) was related to restricted projects and £337,451 (2024: £461,178) to unrestricted funds.

At the balance sheet date, the unrestricted funds were £125,732 (2024: £107,469) with £55,228 (2024: £43,630) in restricted funds.



Reserves policy

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 £125,732 representing four months of expenditure which is in line with the desired level.

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, Janet Jones, Martin Clarke and Michael Innes.

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.

The Board of Trustees are recruited through a process of advertising vacancies with a view to filling particular gaps in Board skills or expertise. New trustees 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 collectively ensure Empty Kitchens Full Hearts carries out its charitable purpose for the public benefit. The trustees regularly review organisational policies and procedures, including an annual review of staff remuneration.



RISK MANAGEMENT

The Trustees have conducted a review of the major risks to which Empty Kitchens Full Hearts is exposed and systems have been established to mitigate these risks, and risk management is a regular item of Board business.

PLANS FOR THE FUTURE

While this report details our quantifiable achievements, they can only ever tell part of the story. Our most profound impact often resonates in the quieter, less visible spaces: the renewed confidence in a single individual or the ripple effect of a new skill learned. These transformative moments are quite often more difficult to measure, and they are very important indicators of our impact.

Empty Kitchens Full Hearts will continue to provide nourishing meals free of charge and signpost information to vulnerable people in need of support. We will seek to widen our support and partnership networks, refine our processes and be better equipped to understand the needs of service users whilst providing a supportive environment for volunteers, service users and staff.

Priorities for the year ahead include:

- Sustainable growth of impact, presence, community, and influence
- Secure dependable and adequate resources including surplus food, income, volunteers, partnerships and supporters
- Optimise processes, policies and best practices
- Reach more people in need with nourishing meals and follow-up signposting support
- Measure and track impact as well as outputs to understand whether we are having a lasting impact for people in need in Edinburgh

As we look to the year ahead and beyond, we have to remain hopeful that things get easier for the people we support and we will continue to use our collective voice for a fairer and just society.

The Trustees report was approved by the Board of Trustees.

Linda Rosborough



Chair of Empty Kitchens Full Hearts SCIO Board

Date: 12 August 2025

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 2025, which comprise the Statement of Financial Activities, Balance Sheet and the related notes.

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
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

Dated: ..04.December.2025

EMPTY KITCHENS FULL HEARTS SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
<u>Income and endowments from:</u>							
Donations and legacies	3	297,609	63,120	360,729	428,463	97,939	526,402
Charitable activities	4	37,846	-	37,846	31,137	-	31,137
Other income	5	1,996	-	1,996	1,578	-	1,578
Total income		337,451	63,120	400,571	461,178	97,939	559,117
<u>Expenditure on:</u>							
Charitable activities	6	319,188	51,522	370,710	461,255	75,971	537,226
Net income for the year/ Net movement in funds		18,263	11,598	29,861	(77)	21,968	21,891
Fund balances at 1 May 2024		107,469	43,630	151,099	107,546	21,662	129,208
Fund balances at 30 April 2025		125,732	55,228	180,960	107,469	43,630	151,099

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 2025

	Notes	2025 £	2024 £	2024 £
Fixed assets				
Tangible assets	10	21,092		28,563
Current assets				
Debtors	11	5,280	327	
Cash at bank and in hand		167,749	138,158	
		173,029	138,485	
Creditors: amounts falling due within one year	12	(13,161)	(15,949)	
Net current assets		159,868		122,536
Total assets less current liabilities		180,960		151,099
		180,960		151,099
Income funds				
Restricted funds	14	55,228	43,630	
Unrestricted funds		125,732	107,469	
		180,960		151,099

The financial statements were approved by the Trustees on

12/8/25

Linda Rosborough
Trustee

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Empty Kitchens Full Hearts SCIO is a charity 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.

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.

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.

EMPTY KITCHENS FULL HEARTS SCIO

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

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
Computers	33% 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.

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.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

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.

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.

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 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.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

3 Donations and legacies

	Unrestricted	Restricted	Total
	funds	funds	
	2025	2025	2025
	£	£	£
Donations and gifts	257,637	-	257,637
Grants	39,972	63,120	103,092
	297,609	63,120	360,729
	=====	=====	=====

	Unrestricted	Restricted	Total
	funds	funds	
	2024	2024	2024
	£	£	£
Donations and gifts	320,642	-	320,642
Grants	107,821	97,939	205,760
	428,463	97,939	526,402
	=====	=====	=====

4 Charitable activities

	Charitable	Charitable
	income	income
	2025	2024
	£	£
Event income	13,513	2,922
Other income	24,333	28,215
	37,846	31,137
	=====	=====

5 Other income

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Interest income	1,996	1,578
	=====	=====

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

	Charitable activities	Restricted	Total 2025	Charitable activities	Restricted	Total 2024
	2025 £	2025 £	£	2024 £	2024 £	£
Staff costs	227,534	32,309	259,843	342,886	30,283	373,169
Depreciation and impairment	2,827	4,644	7,471	2,741	3,000	5,741
Food production and associated costs	16,152	2,193	18,345	36,675	3,052	39,727
Motor expenses	14,719	-	14,719	15,975	-	15,975
Repairs and renewals	231	6,076	6,307	1,949	5,465	7,414
Travel costs	1,441	-	1,441	2,826	-	2,826
General office costs	15,773	6,300	22,073	20,409	5,040	25,449
Advertising	29	-	29	122	-	122
Utilities	22,968	-	22,968	14,347	29,131	43,478
Insurance	11,040	-	11,040	12,277	-	12,277
Staff training	1,564	-	1,564	838	-	838
Staff entertainment	305	-	305	405	-	405
Event costs	608	-	608	1,207	-	1,207
Consulting	1,000	-	1,000	3,250	-	3,250
Waste and recycling	6,519	-	6,519	7,508	-	7,508
Gain on sale of fixed assets	(7,602)	-	(7,602)	(10,500)	-	(10,500)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	315,108	51,522	366,630	452,915	75,971	528,886
Share of governance costs (see note 7)	4,080	-	4,080	8,340	-	8,340
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	319,188	51,522	370,710	461,255	75,971	537,226
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Analysis by fund						
Unrestricted funds	319,188	-	319,188	461,255	-	461,255
Restricted funds	-	51,522	51,522	-	75,971	75,971
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	319,188	51,522	370,710	461,255	75,971	537,226
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

7 Governance costs

	2025	2024
	£	£
Independent examination	1,000	-
Audit fees	-	4,800
Accountancy	3,080	3,540
	4,080	8,340
Analysed between Charitable activities	4,080	8,340
	4,080	8,340

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or prior years.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	11	17
	=====	=====
Employment costs	2025	2024
	£	£
Wages and salaries	239,006	346,479
Social security costs	17,247	21,697
Other pension costs	3,590	4,993
	259,843	373,169
	=====	=====

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

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 May 2024	30,455	4,092	34,547
At 30 April 2025	30,455	4,092	34,547
Depreciation and impairment			
At 1 May 2024	4,620	1,364	5,984
Depreciation charged in the year	6,107	1,364	7,471
At 30 April 2025	10,727	2,728	13,455
Carrying amount			
At 30 April 2025	19,728	1,364	21,092
At 30 April 2024	25,835	2,728	28,563

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	3,108	-
Prepayments	2,172	327
	5,280	327

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security		
Accruals	5,441	3,709
	7,720	12,240
	13,161	15,949

13 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.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

14 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 2024	Movement in funds			Balance at 30 April 2025
		Income	Expenditure		
		£	£	£	
UK shared prosperity fund	7,779	53,620	(44,685)	16,714	
Capital	35,851	-	(6,337)	29,514	
Packaging	-	9,500	(500)	9,000	
	_____	_____	_____	_____	_____
	43,630	63,120	(51,522)	55,228	
	=====	=====	=====	=====	=====

	Balance at 1 May 2023	Movement in funds			Balance at 30 April 2024
		Income	Expenditure		
		£	£	£	
UK shared prosperity fund	-	77,819	(70,040)	7,779	
CEC/Corra foundation hardship fund	2,931	-	(2,931)	-	
Capital	18,731	20,120	(3,000)	35,851	
	_____	_____	_____	_____	_____
	21,662	97,939	(75,971)	43,630	
	=====	=====	=====	=====	=====

UK Shared propserity 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.

Packaging - funding received to specifically fund the cost of packaging for meals prepared.

EMPTY KITCHENS FULL HEARTS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 April 2025 are represented by:						
Tangible assets	5,206	15,886	21,092	8,033	20,530	28,563
Current assets/(liabilities)	120,526	39,342	159,868	99,436	23,100	122,536
	=====	=====	=====	=====	=====	=====
	125,732	55,228	180,960	107,469	43,630	151,099
	=====	=====	=====	=====	=====	=====

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	10,250	10,250
Between two and five years	3,417	13,667
	=====	=====
	13,667	23,917
	=====	=====

17 Related party transactions

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



Acknowledgments

To our volunteers, partners, donors & funders

We wanted to share our sincere thanks to our wonderful supporters over the last 12 months. Your support allows us to continue providing healthy meals to people who need them across Edinburgh.

Thank you to our incredible volunteers, who dedicate their time to supporting Empty Kitchens Full Hearts. In the last year, more than 250 volunteers have completed a shift with us, across every stage of our service. We are so grateful for all that you do!

Thank you to our partners who contribute to such a strong community support network in Edinburgh. This includes the Hibernian Community Foundation, Bridgend Farmhouse, Pilton Community Health Project, Muirhouse Millennium Centre, Edinburgh City Mission and The Yard.

Thank you to our individual giving donors, who made one-off or regular donations to Empty Kitchens Full Hearts in the last year. Special thanks also to our fundraisers, who have hosted events or taken part in challenges to raise money to support our work.

Thank you to the trusts, foundations, grants and our corporate supporters for their generous donations this year. These include:

- AEB Charitable Trust
- Arnold Clark Community Fund
- The Dragonfly Agency
- Edinburgh Trades Fund
- Garfield Weston Foundation
- The Weir Charitable Trust
- Morrisons Foundation
- Capricorn Energy
- Hawkins\Brown
- Amova Asset Management
- Rotary Club of Edinburgh
- Barcapel Foundation
- Murray Foundation
- National Lottery Awards for All
- Robertson Trust
- The Albert Hunt Trust
- The Stafford Trust
- The W M Mann Foundation
- UK Shared Prosperity Fund
- Sainsbury's Good Food for All of Us
- The Barrack Charitable Trust
- The Thistledown Trust
- The Nancie Massey Trust
- Vegware UK Community Fund



“I have taken comfort knowing that
Empty Kitchens Full Hearts is
supporting me. I have not been
forgotten.”

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KEEP IN TOUCH

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