

EAST HAVEN TOGETHER

**Scottish Charitable
Incorporated Organisation
(SCIO)**

SC045824.

**Trustees' Annual Report and
Financial Statements for the year
ended**

01 April 2023 – 31 March 2024

East Haven Together

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East Haven Together

TRUSTEES' ANNUAL REPORT

The trustees have pleasure in presenting their report together with the financial statements and the independent examiners report for the year to 31 March 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name

East Haven Together

Charity No: SC045824.

Registered Address: Rockville, East Haven, Angus DD7 6LQ

Trustees as at 31 March 2024

Wendy Murray (Lead Trustee)

Christina Lyall (Treasurer)

Nicola Keen (Co-Treasurer)

Emma Forrester

Lynne Fotheringham

Jack Reid

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and Membership

East Haven Together is a Scottish Charitable Incorporated Organisation which was granted charitable status by OSCR on 23 July 2015. It is governed by its constitution which was adopted on 23 July 2015.

Membership is open to any person aged 16 or over who, in the view of the charity trustees, demonstrates a genuine commitment to further the purposes of the SCIO as outlined in section 4 of the constitution.

Appointment of Trustees

The maximum number of Trustees is six. Application to become a Charity Trustee is made in accordance with sections 54 – 64 of the East Haven Together constitution which can be downloaded from the charity web-site www.easthavenangus.com.

Management

Members and trustees work together to agree priorities year by year based on a sustainability strategy and the charitable aims of the organisation. Individual members and trustees lead on various projects whilst the Lead Trustee has an overview of all activities and takes overall responsibility for achieving agreed outcomes.

The Trustees are aware of their responsibilities to the charity regulator OSCR and operate within a framework of high governance standards. In terms of Health and Safety risk assessments are undertaken and reviewed for specific activities. In addition to Public Liability Insurance the Lead Trustee holds a disclosure certificate under the Protection of Vulnerable Groups (PVG) Scheme.

East Haven Together

TRUSTEES' ANNUAL REPORT (continued)

Public Information

The charity page on www.easthavenangus.com contains copies of the following documents that are available for viewing.

- Charity Constitution
- East Haven Together, Sustainability Strategy
- East Haven Together, Communication Strategy
- East Haven Together, Web-site Privacy Policy
- East Haven Together, Data Protection Policy
- East Haven Together, Charity Leaflet
- Minutes of AGMS
- Trustees Annual Reports and Statement of Accounts
- Newsletters

East Haven Together also has its own Facebook page 'Our East Haven'.

OBJECTIVES and ACTIVITIES

Charitable Purpose

East Haven Together promotes; the advancement of citizenship and community development; and the advancement of environmental protection and improvement. It achieves its charitable purpose by;

- Protecting the natural heritage of East Haven.
- Protecting and promoting the heritage of East Haven.
- Protecting and enhancing the natural environment of East Haven.
- Promoting the needs and interests of East Haven and its residents.
- Developing and maintaining a sustainable community.
- Protecting wildlife.

Activities

All the activities of the charity link directly to East Haven Together's charitable aims and sustainability strategy. Consequently, activities often focus on environmental activities including gardening, conservation and heritage.

East Haven Together

TRUSTEES' ANNUAL REPORT (continued)

Achievements and Performance

During the accounting period the charity completed the installation of new railings in the picnic area and removal of non-native invasive species from the dunes. The ATV was identified as a critical asset for Emergency Services during a large fire and rescue exercise in July. Following the winter storms it also enabled volunteers to collect over 10.5 tonnes of fishing gear from the beach.

During the period EHT achieved a Beach Award from Keep Scotland Beautiful and a Gold Award from the RHS Britain in Bloom Campaign. East Haven was also awarded joint winner of the Coastal Category along with Lytham.

The charity's sustainability strategy continues to underpin all activities and links with Local and National strategies and priorities. Also, with United Nations Sustainable Global Goals.

FINANCIAL REVIEW

The charity made a deficit in the year of £10,346.93 (2022 – surplus £11,680.23), this is due to the large undertaking of refurbishing the 'Wee Gallery' toilets in the year but a large portion of the funding for this was received in the preceding year.

East Haven Together – Income sources

The charity's main source of income is derived from grants and more information about grant awards during the period is provided in note 6. East Haven Together is very grateful to all individuals and organisations who made donations and grants.

Reserves Policy

The Trustees policy is to maintain reserves which cover twelve months of normal running costs in order to meet annual on-going commitments and to cover unexpected expenditure. Annual on-going commitments relate to the cost of maintaining the web-site, public liability and ATV insurance, accounting and equipment servicing.

PLANS FOR FUTURE PERIODS

EHT carried out significant consultation during the early part of 2024 to identify community priorities. This has enabled EHT to update the sustainability strategy to ensure that East Haven remains a good place to live and visit.

The village is currently facing a number of challenges relating to the railway, flooding, and the impacts of storms along the coast. The charity will work with key partners and stakeholders over the coming year to try and mitigate against some of these issues and find solutions.

TRUSTEES' ANNUAL REPORT (continued)

Statement of responsibilities of the Trustees

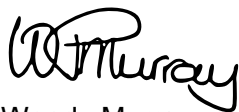
The Trustees are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Trustees and signed on their behalf by



Wendy Murray
LEAD TRUSTEE

Date 12/09/24

East Haven Together

Statement of Receipts and Payments for the year ended 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31/03/24 £	Total Funds Year ended 31/03/23 £
<u>Receipts</u>					
<u>Voluntary Receipts</u>					
Donations	6	3,540.27	-	3,540.27	2,368.61
Grants	6	7,605.02	5,700.00	13,305.02	18,833.47
Bridging Loan - Toilets		-	-	-	3,232.00
Receipts from asset sales	6	-	-	-	1,000.00
Repayment of incorrect reimbursement to Trustee		390.89	-	390.89	-
<u>From Charitable Activities</u>					
Wee Gallery Donations		910.27	-	910.27	1,043.04
Total Receipts		12,446.45	5,700.00	18,146.45	26,477.12
<u>Payments</u>					
Cost of Charitable Activities	7	9,315.49	7,156.00	16,471.49	33,192.05
Governance Costs	7	400.00	-	400.00	400.00
Repayment of Bridging Loan		-	-	-	3,232.00
Purchase of Fixed Assets		-	-	-	-
Total Payments		9,715.49	7,156.00	16,871.49	36,824.05
Surplus/(Deficit) for the year		2,730.96	(1,456.00)	1,274.96	(10,346.93)
Transfers between Funds		(1,013.20)	1,013.20	-	-
Surplus/(Deficit) for the year		1,717.76	(442.80)	(10,346.93)	(10,346.93)

East Haven Together

Statement of Balances as at 31st March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Year ended 31.03.24 £	Total Year ended 31.03.23 £
Opening Cash at Bank and In Hand		1,579.58	768.17	2,347.75	12,694.68
Surplus/(Deficit) for the year		1,717.76	(442.80)	1,274.96	(10,346.93)
Closing Cash at Bank and In Hand		3,297.34	325.37	3,622.71	2,347.75
<u>Bank and Cash Balances</u>					
Bank Current Account		3,297.34	325.37	3,622.71	2,347.75
Petty Cash in Hand				-	-
		3,297.34	325.37	3,622.71	2,347.75
<u>Other Assets</u>					
	5			2024	2023
All Terrain vehicle				7,533.00	9,416.00
Gladson Water Saving Equipment				-	262.00
				7,533.00	9,678.00

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Account (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

Unrestricted funds are those which may be used at the discretion of the trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity. During the accounting period income of £7,605.02 (2023 - £7,911.65) was received into unrestricted funds.

Restricted funds may only be used for a specific purpose. Restrictions arise when specified by the donor or when grants are awarded for specific purposes. During the accounting period the charity received £5,700 (2023 - £18,565.47) in restricted funding. Note 8 in the accounts gives a breakdown of the restricted funds at 31.03.24.

3. Insurance policy

Public Liability Insurance was renewed with Zurich on 18th January 2024 at a cost of £203.24. Insurance includes public liability of £5,000,000.

The ATV insurance was renewed on 11 March 2024 at a cost of £503.84. Only named drivers who have successfully completed an induction course with EHT are authorised to drive the vehicle unsupervised. The ATV is on the Community Asset Register and as a result several drivers have also completed the SCORDS Emergency Training course.

5. Other Assets

These assets have been included at their recoverable value estimated by the trustees.

East Haven Together

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

	Note	Unrestricted Funds £	Restricted Funds £	Total Year ended 31.03.24 £	Total Year ended 31.03.23 £
6. Breakdown of Receipts					
<u>Donations</u>					
ForCarnoustie		850.00	-	850.00	-
Neighbourly		750.00	-	750.00	1,200.00
Pay Pal Donations (QR code)		155.27	-	155.27	201.74
Years of Stories		-	-	-	482.87
Charities Trust		200.00	-	200.00	-
Other Misc Donations		1,585.00	-	1,585.00	484.00
		3,540.27	-	3,540.27	2,368.61
<u>Grants</u>					
Angus Council (Wee Gallery)		2,500.00	-	2,500.00	2,500.00
Angus Council		-	2,700.00	2,700.00	336.00
Royal Bank of Scotland		-	3,000.00	3,000.00	
Nature Scot Better Places Fund		-	-	-	944.18
Co-op		1,605.02	-	1,605.02	4,035.64
SeaGreen		2,500.00	-	2,500.00	500.00
Angus Association Voluntary Organisations		-	-	-	9,870.00
Carnoustie Golf Links		-	-	-	5,332.00
SSEN		-	-	-	6,844.67
Angus Council Infrastructure grant		-	-	-	2,656.80
Local Giving		-	-	-	500.00
The Haven Carnoustie		1,000.00	-	1,000.00	1,000.00
		7,605.02	5,700.00	13,305.02	18,833.47
<u>Sale of Fixed Assets</u>					
Sale of Walking Scythe		-	-	-	1,000.00
<u>Charitable Activities</u>					
Wee Gallery Donations		910.27	-	910.27	1,043.04
Total		12,446.45	5,700.00	18,146.45	23,245.12

East Haven Together

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (cont)

	Unrestricted Funds £	Restricted Funds £	Total Year ended 31.03.24 £	Total Year ended 31.03.23 £
7. Breakdown of Payments				
<u>Cost of Charitable Activities</u>				
Public Liability Insurance	203.24	-	215.74	215.74
ATV Insurance	964.60	-	964.60	-
ATV Maintenance & fuel costs	180.05	-	180.05	545.00
Emergency Phone annual costs	-	286.00	286.00	286.00
Wee Gallery Maintenance Expenses	3,090.80	-	3,090.80	2,372.82
Other general expenditure	4,327.66	-	4,327.66	3,556.36
Removal of Invasive Species	-	3,610.00	3,610.00	-
Railings replacements	-	3,260.00	3,260.00	3,000.00
Table and Bench set	949.14	-	949.14	-
Community Resilience expenditure	-	-	-	7,285.17
Exhibition costs	-	-	-	498.96
Toilets Refurbishment	-	-	-	15,432.00
Total	9,715.49	7,156.00	16,871.49	33,192.05
<u>Governance Costs</u>				
Independent Examiners Fee	400.00	-	400.00	400.00

East Haven Together

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (cont)

8. Analysis of Restricted Funds

Current Year	Balance at 01/04/2023 £	Incoming Resources £	Resources Expended £	Transfers between funds £	Balance at 31/03/2024 £
Coastal Adaptation project	-	3,000.00	(3,610.00)	610.00	-
Defibrillator & VETS project	611.37	-	(286.00)	-	325.37
Railings Project	156.80	2,700.00	(3,260.00)	403.20	-
Total	768.17	5,700.00	(7,156.00)	1,013.20	325.37

Prior Year	Balance at 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers between funds £	Balance at 31/03/2023 £
Wee Gallery Toilet Refurbishment project	9,870.00	8,564.00	(18,664.00)	230.00	-
Seagreen Microgrant – Year of Stories Exhibition	500.00	-	(498.96)	(1.04)	-
Defibrillator & VETS project	897.37	-	(286.00)	-	611.37
Railings Project	-	3,156.80	(3,000.00)	-	156.80
SSEN Resilience Grant	-	6,844.67	(7,285.17)	440.50	-
Total	11,267.37	18,565.47	(29,734.13)	669.46	768.17

- Coastal Adaptation Project involved the removal of non-native species from the Dunes. This was mainly funded by a grant from the Royal Bank of Scotland.
- Defibrillator and VETS project was originally funded by the Big Lottery for the purchase of an emergency defibrillator, phone and Village Emergency Telephone Scheme (VETS). Reserves are held for the ongoing service and maintenance costs.
- Replacement of the railings which border NCN1 is a large multi-funded project. Sustrans paid £8,000 directly to the Contractor and the remainder was funded by Angus Council and a Local Giving donation.
- The Wee Gallery Toilet Refurbishment was a large project which built upon funding received from Angus Association Voluntary Organisations in the previous financial year. Further funding from Angus Council and Carnoustie Golf Links enabled the refurbishment to be fully completed by March 2023.
- Seagreen Microgrant enabled East Haven Together to support Scotland's Year of Stories with a large public exhibition and a weekend of stories.
- The SSEN Resilience Grant was made by Scottish and Southern Energy Network to increase resilience across the community by protecting the most vulnerable residents in the case of a power outage. It also enabled residents to install their own solar powered street lights as the Local Authority has stopped providing them.

INDEPENDENT EXAMINERS REPORT

For the period 01 April 2023 – 31 March 2024

Independent Examiners Report to the Trustees of East Haven Together

I report on the financial statements of the charity for the period 01 April 2023 – 31 March 2024.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 regulations does not apply. It is my responsibility to examine the accounts as required under section (44) (1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS STATEMENT

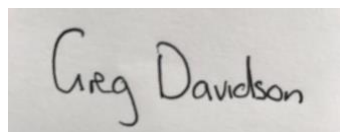
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect the requirements: To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and

To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounts Regulations

have not been met, or

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



Greg Davidson, FCCA

Date 12/09/24