



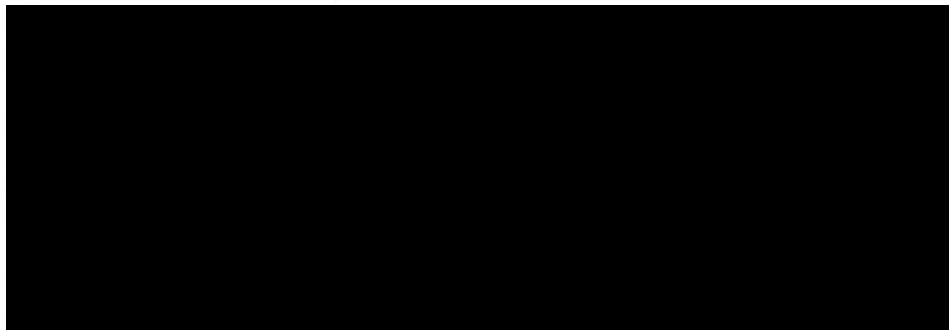
East Neuk Recovery Group Initiative

Scottish Charity No: SC024221

Annual Report & Financial Statements

For the year ended

31 March 2023



East Neuk Recovery Group Initiative (ENeRGI)

Annual Report & Statement of Account

Year ended 31 March 2023

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East Neuk Recovery Group Initiative (ENeRGI)

Trustees' Annual Report

Year ended 31 March 2023

The management committee (who are the charity trustees under charity law) present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2023.

Objectives & Activities

ENeRGI was set up to relieve the suffering and distress and protect the mental and physical health of those in the East Neuk of Fife who are experiencing or who have experienced a mental health and/or alcohol and substance misuse problems and the carers of these individuals.

To achieve the above purposes ENeRGI:

- Facilitates access to services for people with mental health and/or alcohol and substance misuse problems and encourages their involvement in the planning and development of services relevant to their needs.
- Works actively within the community to reduce stigma and discrimination, two of the main barriers to recovery and quality of life.
- Provides:
 - A Drop – In Centre
 - Short-Term Housing Support and Longer-Term Support Services
 - An Anti – Poverty Project
 - A Befriending Project
 - A Self-Directed Support Project

Achievements & Performance

We are the only organisation of our type based in the East Neuk of Fife. We remain committed to delivering the highest quality support possible and delivering services that are responsive, effective, and accessible as well as being personalised and outcomes focused.

Our Anti-Poverty project continued to provide welfare benefits advice including dealing with the DWP, form filling, housing advice and fuel poverty assistance. We secured additional funding so that we were able to open a benefits clinic at the local food bank on a short-term basis. This was very successful. We continue to provide food parcels to order from East Neuk food bank.

We provided a soup and sandwich weekly for our drop in service users towards the end of the year after receiving a small grant from the 'community food provider'.

East Neuk Recovery Group Initiative (ENeRGI)

Trustees' Annual Report

Year ended 31 March 2023

Housing Support (both Short and Long Term) continued to be provided throughout the East Neuk of Fife.

Our befriending service is running well. Our men's and woman's groups assist those that are socially isolated. They continue to grow and benefit our service users.

We continue to provide support and information to our SDS clients.

ENeRGI is back to operating fully. We were able to hold our usual events such as Christmas and the summer picnic.

Financial Review

With income of £188,554 and expenditure of £198,349 ENeRGI had a deficit for the year of £9,795. The deficit was funded with funds brought forward from the previous year so that at the 31 March 2023 ENeRGI held total funds of £76,270. The total funds held consisted of £27,883 in unrestricted funds and restricted funds of £48,387.

The trustees are working towards holding six months running costs, or £95,000, as free reserves, calculated as the unrestricted funds less the value of tangible assets. At the 31 March 2023 ENeRGI had free reserves of £26,038 and had not met this target.

In addition to its own funds ENeRGI held funds on behalf of clients (see note 11). As these funds do not belong to ENeRGI they are not included in these accounts.

Structure, Governance & Management

ENeRGI is an unincorporated voluntary association governed by its constitution adopted in September 2004. The management, administration and control of the affairs and property of ENeRGI is the responsibility of a management committee consisting of up to 12 members elected at the AGM and up to two other persons co-opted by the management committee itself. A staff team led by the manager delivers the services and activities of ENeRGI on a day-to-day basis.

A Scottish Charitable Incorporated Organisation (SCIO) has been established and it is the intention of the trustees to transfer the assets and liabilities of the voluntary association to the SCIO during the 2023/24 financial year.

East Neuk Recovery Group Initiative (ENeRGI)

Trustees' Annual Report

Year ended 31 March 2023

Reference & Administrative Information

Charity Name: East Neuk Recovery Group Initiative (ENeRGI)

Charity Number: SC024221

Principal Address:

Trustees:

Others who served during the period:

This report, was approved by the trustees and signed on their behalf by:

Date... 29.8.23

East Neuk Recovery Group Initiative (ENeRGI)

Independent Examiner's Report

I report on the financial statements of East Neuk Recovery Group Initiative for the year ended 31 March 2023 which are set out on pages 7 to 15.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

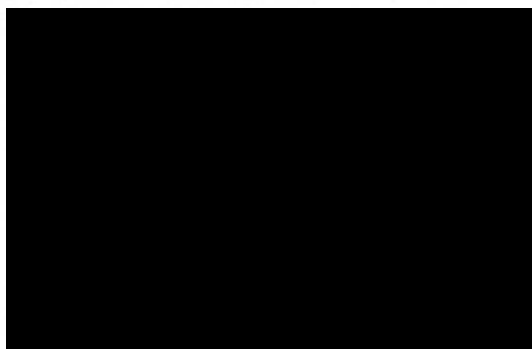
I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the above and I have found no other matters that require drawing to your attention.



Date: 13/9/23

East Neuk Recovery Group Initiative (ENeRGI)

Statement of Financial Activities

Year ended 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
Income from:					
Donations	5	203	138,830	139,033	130,979
Charitable activities	6	49,272	-	49,272	61,102
Bank interest		249	-	249	50
Total income		<u>49,724</u>	<u>138,830</u>	<u>188,554</u>	<u>192,131</u>
Expenditure on:					
Charitable activities	7	<u>44,395</u>	<u>153,954</u>	<u>198,349</u>	<u>178,857</u>
Total expenditure		<u>44,395</u>	<u>153,954</u>	<u>198,349</u>	<u>178,857</u>
Net income/(expenditure)		<u>5,329</u>	<u>(15,124)</u>	<u>(9,795)</u>	<u>13,274</u>
Transfers		354	(354)	-	-
Net movement in funds		<u>5,683</u>	<u>(15,478)</u>	<u>(9,795)</u>	<u>13,274</u>
Reconciliation of Funds					
Funds brought forward		22,200	63,865	86,065	72,791
Net movement in funds		<u>5,683</u>	<u>(15,478)</u>	<u>(9,795)</u>	<u>13,274</u>
Funds carried forward		<u>27,883</u>	<u>48,387</u>	<u>76,270</u>	<u>86,065</u>

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The notes on pages 9 to 15 form an integral part of these accounts.

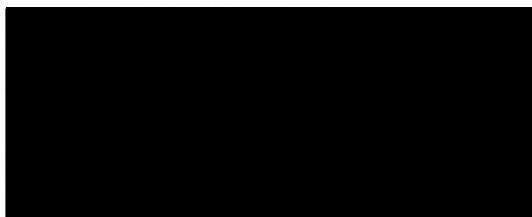
East Neuk Recovery Group Initiative (ENeRGI)

Balance Sheet

At 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fixed Assets					
Tangible assets	8	1,845	-	1,845	2,068
Current Assets					
Debtors	9	6,083	-	6,083	4,696
Cash at bank & in hand		20,140	48,942	69,082	80,041
Total current assets		26,223	48,942	75,165	84,737
Current Liabilities					
Accrual of IE fee		185	555	740	740
Total current liabilities		185	555	740	740
Net current assets		26,038	48,387	74,425	83,997
Net assets		27,883	48,387	76,270	86,065
Funds of the Charity					
Unrestricted funds		27,883	-	27,883	22,200
Restricted funds		-	48,387	48,387	63,865
Total Funds		27,883	48,387	76,270	86,065

Approved by the trustees on and signed on their behalf by:



Date 29.8.23

Notes to the Financial Statements

Year ended 31 March 2023

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) Financial Reporting Standard 102 (FRS102) (Effective January 2015),
- (d) Charities SORP (FRS 102) (2nd edition effective January 2019)

No changes have been made to the basis of preparation or to the previous year's accounts.

1.2. In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.3 The charity meets the definition of a public benefit entity as defined by FRS102.

1.4 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern. As disclosed in the trustees report it is the intention of the trustees to transfer the assets and liabilities of the voluntary association to a SCIO during the 2023/24 financial year.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.

2.3 Expenditure & Liabilities

(a) Expenditure is accounted for on an accruals basis.

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.4 Assets

Tangible assets are capitalised if they have a value of £250 or greater and depreciated as follows:

- Office furniture and equipment – 20% straight line
- Fixtures and fittings – 10% straight line

2.5 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.6 Debtors

- (a) Debtors are recognised at the settlement amount due
(b) Prepayments are valued at the amount prepaid

2.7 Creditors

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
(b) Accrued charges are normally valued at their settlement amount.

2.8. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.9 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3 Trustee remuneration, expenses and other related party transactions

- (a) During the year no trustee or connected person received any remuneration for services to the charity.
(b) During the year no out of pocket expenses were paid to the trustees
(c) There were no other related party transactions

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

4 Restricted Funds

4.1 During the year the charity maintained the following restricted funds:

- Funds received from Fife Council to provide a Drop in Centre
- Funds received through the Public Social Partnership to provide housing support
- Funds received from Fife Council for the Befriending project
- Funds received from Fife Council for the Antipoverty (After COVID) project
- Funds received from the Social Services Council for training staff to SVQ level
- Funds received from STV Children's Appeal to support children and young people

4.2 Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Drop In Centre	22,719	43,043	41,771	(354)	23,637
Housing Support	-	49,854	49,854	-	-
Befriending Project	36,529	42,933	58,667	-	20,795
AntiPoverty (After COVID) project	-	3,000	3,000	-	-
SVQ Training	3,000	-	-	-	3,000
Support to children and young people	1,617	-	662	-	955
Total	63,865	138,830	153,954	(354)	48,387

The £354 transferred out of the Drop-in Centre fund represents the value of equipment that once purchased satisfied the restriction and was transferred to the unrestricted fund.

5. Donations

	2023 Total	2022 Total
	£	£
General donations	203	1,484
Fife Council	138,830	126,495
STV	-	3,000
Total	139,033	130,979

6. Income from charitable activities

	2023 Total	2022 Total
	£	£
Client care	49,272	61,102
Total	49,272	61,102

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

7. Expenditure on charitable activities

	Note	2023 Total £	2022 Total £
Staff costs	9	163,049	148,799
Travel expenses		8,308	6,501
Rent & rates		4,313	3,893
Utilities & telephone		5,861	4,749
Insurance		-	1,481
General expenses		9,266	10,500
Care Commission fees		3,277	676
Independent examination		740	740
Payroll		308	287
Room hire/advertising		2,650	725
Depreciation		577	506
Total		<u>198,349</u>	<u>178,857</u>

8. Tangible Assets

	Office furniture & equipment £	Fixtures & fittings £	Total £
Cost			
Cost at 31 March 2022	5,250	673	5,923
Additions	354	-	354
Cost at 31 March 2023	<u>5,604</u>	<u>673</u>	<u>6,277</u>
Depreciation			
At 31 March 2022	3,653	202	3,855
Charge for the year	510	67	577
At 31 March 2023	<u>4,163</u>	<u>269</u>	<u>4,432</u>
Net Book Value			
At 31 March 2023	1,441	404	1,845
At 31 March 2022	1,597	471	2,068

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

9. Debtors

	2023 Total	2022 Total
	£	£
Fife Council	4,518	2,798
Trade debtors	1,565	1,898
	<u>6,083</u>	<u>4,696</u>

10. Staff Costs

	2023 Total	2022 Total
Salaries	154,723	140,245
Employers NI	5,005	5,584
Employers Pension	3,321	2,970
Total	<u>163,049</u>	<u>148,799</u>

The average number of employees during the year was 9 (2022:8). No employee received remuneration of more than £60,000. The charity operates a defined contribution pension scheme. The contributions made by the charity for the period were £3,321 (2022: £2,970).

11. Funds held as a custodian trustee

The charity holds and administers funds on behalf of a number of clients. These funds are not included in these accounts as they do not belong to the charity. The movement in these funds during the year is disclosed in the table below:

Funds held on behalf of clients	Opening balance	Received	Disbursed	Closing balance
	£	£	£	£
Client funds	2,656	1,367	1,864	2,159
Total	<u>2,656</u>	<u>1,367</u>	<u>1,864</u>	<u>2,159</u>

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

12. Previous year information

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes (not just the prior year totals), corresponding figures not provided elsewhere in these accounts are set out below:

12.1 Statement of Financial Activities for 2021/22	Unrestricted Funds	Restricted Funds
Income from:	£	£
Donations	1,484	129,495
Charitable activities	61,102	-
Other trading activities	-	-
Bank interest	50	-
Total income	62,636	129,495
Expenditure on:		
Charitable activities	55,900	122,957
Total expenditure	55,900	122,957
Net income/(expenditure)	6,736	6,538
Transfers	(4,302)	4,302
Net movement in funds	2,434	10,840
Reconciliation of Funds		
Funds brought forward	19,766	53,025
Net movement in funds	2,434	10,840
Funds carried forward	22,200	63,865

East Neuk Recovery Group Initiative (ENeRGI)

Notes to the Financial Statements

Year ended 31 March 2023

12.2 Balance Sheet at 31 March 2022

	Unrestricted Funds	Restricted Funds
Fixed Assets	£	£
Tangible assets	2,068	-
Current Assets		
Debtors	4,696	-
Cash at bank & in hand	15,436	64,605
Total current assets	20,132	64,605
Current Liabilities		
Accruals	-	740
Total current liabilities	-	740
Net current assets	20,132	63,865
Net assets	22,200	63,865
Funds of the Charity		
Unrestricted funds	22,200	-
Restricted funds	-	63,865
Total Funds	22,200	63,865

12.3 Movement in Restricted Funds 2021/22

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Drop In Centre	20,729	38,776	34,989	(1,797)	22,719
Housing Support	-	49,043	55,142	6,099	-
Befriending Project	29,132	38,676	31,279	-	36,529
Training	3,000	-	-	-	3,000
Support to children and young people	164	3,000	1,547	-	1,617
Total	53,025	129,495	122,957	4,302	63,865

12.4. Funds held on behalf of clients 2021/22

	Opening balance	Received	Disbursed	Closing balance
	£	£	£	£
Client funds	2,283	4,700	4,327	2,656
Total	2,283	4,700	4,327	2,656