

# **Trustees' Annual Report**

## **S.C.O.028325**

### **for the year ended 31<sup>st</sup> March 2022**

# **East Neuk Frail Elderly Project**

This Trustees' report covers the financial year 2021/22 and includes financial statements and the independent examiner's assessment. The report details the changes we needed to make to services due to ongoing Covid-related limitations.

Throughout this year, like everyone else we have experienced new lock-downs and restrictions, with people being told to stay at home, work from home or simply minimize personal contact. Like many voluntary, community and social enterprise organisations this meant that once again we had to be flexible in the way we responded to the changing situation.

On a positive note, we felt we were much better prepared than in the previous year. Whilst the first lock-down was a shock and required dramatic transformation, this time around we were more organised and had planning in place to better deal with the restrictions. We were able to retain our 2 employees and indeed increased the Project Worker's hours to 30 hours per week. This was divided between running the drop-in cafe (16 hrs) and befriending/home visits (14 hrs).

Our core-funder, the Fife Health & Social Care Partnership, has supported the Project throughout the year even as restrictions meant that we had to change the way we had originally planned to deliver the activities. The Project is grateful to the Partnership for allowing us to retain the full annual funding thereby allowing us the flexibility to reshape our services as required to provide the maximize support to the elderly.

#### **Reference & Administrative Information**

<b>Charity Name</b>	East Neuk Frail Elderly Project
<b>Charity Number</b>	SC028325
<b>Address</b>	East Neuk Centre, Ladywalk, Anstruther, KY10 3EX

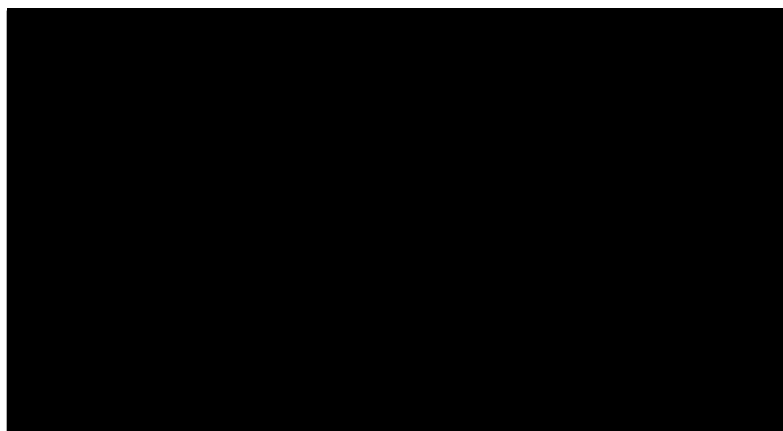
#### **Current Trustees**

Chairperson:

Treasurer:

Members:

**Independent Examiner**



## **Structure, Governance and Management**

### **Constitution**

The East Neuk Frail Elderly Project is an unincorporated charity having been established under its constitution in 1998. It is a recognised charity under reference SC028325.

### **Structure**

The charity is run by a management committee consisting of not less than five, and not more than fifteen, members of the East Neuk Frail Elderly Project, including the Honorary officers of Chairperson and Treasurer. Representatives of local authorities, government departments and other statutory authorities are involved as advisers but have no voting rights. The management committee holds a minimum of five meetings per year, and Ruby Urlotti, the Project Officer, carries out the secretarial duties on behalf of the Project.

Advisers to the management committee are:

- C.P.N. - [REDACTED]
- Fife Council Health and Social Care Link Officer - [REDACTED]

The Project has been unable to attract a Treasurer since November 2020 and is concerned about our inability to attract interest in this position.

### **Governance**

All members of the management committee are appointed annually at the Annual General Meeting (AGM). They hold office for a year until the following AGM and are then eligible for re-election. The management committee may fill any casual vacancy, and any person so appointed shall hold office until the next AGM; the management committee has the power to co-opt two additional committee members.

## **Objectives and Support**

### **Charitable Purposes**

The purpose of the Project is:

- To relieve the poverty and distress of, advance the education of, and promote the welfare of, the frail elderly in the East Neuk of Fife, particularly those who are isolated.
- To provide or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare so that the conditions of life for the frail elderly may be improved.

### **Acknowledgements**

The Project wishes to acknowledge the invaluable support provided by Fife Council, Health & Social Care Partnership, without whose financial support we would have been unable to meet our objectives.

## **The Future of the Project**

### **AGM**

The current members of the committee were duly elected at the AGM via zoom on 8 December 2021. 40 calling notices were sent out, but unfortunately the majority of our service users do not use digital means and therefore were able to attend. However, the Project did give everyone the opportunity to vote by proxy. There were 9 zoom attendees and 1 apology.

The Chairperson informed those present of his concerns about the continuing viability of the Project. The meeting agreed to call a Special General Meeting (SGM) on 12 January 2022 to discuss this very important matter and to inform the meeting of the conclusion drawn by the committee at its management meeting

on the 8 December 2021: this was to propose the dissolution of the charity at the end of the current financial year (31 Mar 22).

### **Special General Meeting**

The SGM was held on 12 January 2022, with 9 members attending and 8 providing apologies. 66 members associated with the Project had been contacted and given the opportunity to vote on the closure proposal. All had been informed that a non-reply would signify acceptance.

The main factors to influence the committee's thinking were:

- Many service users were very wary of returning to a group session, even the twice-weekly drop-in cafe attracted only a small handful.
- The management and administrative overheads which fell on the Project Officer were getting out of proportion compared with the small size of the project.
- It was proving impossible to attract volunteers to join the management committee – there were currently 3 vacancies.
- The Treasurer position had been vacant since November 2020.
- The Project Officer wished to retire in 2022.
- No committee member wished to take on the Project Officer role.

The Proposal was accepted by those in attendance at the SGM, with 66 in favour of the proposal and 1 against.

The Proposal to dissolve the East Neuk Frail Elderly Project by 1 Apr 22 was therefore carried.

### **Achievements & Performance**

**Changes to Services.** Sadly, due to the pandemic the weekly lunch clubs, Singing for the Memory, Music & Movement, the Befriending Service and Bite & Blether all ceased operating in the normal format. However, the project quickly identified alternative services and, working in partnership with others, it carried out activities within the confines of the then extant covid regulations. The Project continued to contact former lunch club members and befriendees by telephone, with regular contact for up to 30 service users throughout the year.

**Drop-in-Café.** The Project was able to develop and start a Drop-in Cafe which commenced on 6<sup>th</sup> May 2021 with tight covid restrictions in place. We provided a twice weekly cafe on a Tuesday (2pm – 4pm) and on a Thursday (11am – 3pm) at the Anstruther Lower Town Hal, supported by a team of 10 volunteers on a 3 weekly rota basis. The volunteers wore appropriate PPE, completing the customer screening questions and took their temperatures on entry. The Drop-In Cafe accommodated up to twenty customers, but once summer had passed we saw by the autumn that the number of customers attending was reducing: during the winter months we were averaging only 6 customers per session. To try to combat this trend, in early September we organised transport (a "Go Flexibus") on a Tuesday and an RVS minibus on a Thursday, hoping this might encourage a greater take up of customers. However, we became aware of a growing hesitation and reluctance by customers to both don face masks at the Café's entry point and to retain social distancing. Additionally, the Trustees remain concerned about the falling number of service users attending and who are now disinclined to attend the drop-in café.

**Music for the Memory.** The Project reinstated the Music for the Memory service in September at Kilrenny Church Hall, with 16 volunteers attending an induction on 8 September. This was for training on Covid restriction measures and to receive the lateral flow test kits. After a few months, however, the Kilrenny Church Outreach team along with the Project Officer and the Music Therapist decided that as the number of attendees was so low the Music for the Memory service should close from January 2022. All involved were then informed of this decision.

**Befriending.** The Befriending service continued with regular telephone calls. Unfortunately, by the beginning of February we saw a significant reduction in the number of customers requiring befriending, with only 4 face-to-face visits being conducted by then. Three of the befrienders have agreed to continue as friends of individual customers when the Project closes at the end of March.

The Project conducted 7 weekly home visits which included delivering a sandwich & traybake on a Friday up to beginning of February. Due to the ill health of 2 customers, only 5 home visits are now being conducted.

The Project was pleased that the Project Worker [REDACTED] was able to complete her Food Hygiene course on-line and was awarded her Elementary Food Hygiene certificate.

**Referrals.** The Project formally stopped receiving referrals from the 12 January 2022 and informed the referral agents of the closure of the project.

#### **Covid Booster Vaccinations**

The project is delighted to confirm that all beneficiaries of the services and volunteers along with Ruby and Gill have received their Booster vaccinations. Both staff members carried out twice-weekly lateral flow tests and this continues as required by government guidelines.

#### **Dissolution Procedure**

As required by the terms of its constitution, the East Neuk Frail Elderly Project has completed the necessary OSCR documentation to seek dissolution, and approval to wind up the Project was received from OSCR in January 2022. The Project has created a cessation plan which is being used to identify and track the necessary actions to permit an orderly closure of the Project by 1 Apr 22.

#### **Financial Review**

The core source of funding received from Fife Council was £64505.88.

Donations of monies received in the year were:

- donations of £1320.00
- charitable activities £558.81
- refund from Keegan & Pennykid £509.98

The Project is very grateful for all those who have supported the project financially over the year.

#### **Reserves Policy.**

The trustees confirm that they have ring-fenced £12,716 within the business account for redundancy payments for the 2 employees. The redundancy payments were calculated based on 3-months of salary for both of the employees with an additional 4-week holiday entitlement payment for the Project Officer. This additional amount would cover the administrator costs for the two months of April & May 2022 to allow the Project Officer to prepare the winding-up end-of-year accounts for examination by the independent examiner Sue Jack (Fife Voluntary Action C.A.). This would be submitted as part of the winding-up documentation required by OSCR.

<b>Total Income</b>	<b>£ 67,055.00</b>
<b>Total Expenditure</b>	<b>£178,504.00</b>

The East Neuk Frail Elderly Project expenditure includes the refund of grant funding of £62,322 to Fife Council Health & Social Care Partnership as the core funder to the charity.

**Thank You**



The Trustees of the East Neuk Frail Elderly Project wish to express their thanks to all who have supported the charity over the last 25 years and who have helped to make a difference to many individual lives.

Service users, volunteers, management committee members and of course the 2 members of staff, [REDACTED], can rightly be proud of the part they have all played in making the Project a valued part of the community, but changing times mean that with a heavy heart we must now prepare to say goodbye.

Approved by the Trustees and signed on their behalf.

[REDACTED]

Chair Trustee

21 May 2022

**East Neuk Frail Elderly Project****SC028325****Receipts and payments accounts**For the period  
from

Period start date

to

Period end date

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,480				1,480	816
Legacies					-	
Grants	64,506				64,506	67,260
Receipts from fundraising activities					-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,069				1,069	9,272
<b>A1 Sub total</b>	<b>67,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,055</b>	<b>77,348</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>67,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,055</b>	<b>77,348</b>
<b>A3 Payments</b>						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	178,254				178,254	64,921
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	250				250	
Preparation of annual accounts					-	150
Legal costs					-	
Other - AGM					-	-
<b>A3 Sub total</b>	<b>178,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,504</b>	<b>65,071</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>178,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,504</b>	<b>65,071</b>
<b>Net receipts / (payments)</b>	<b>(111,449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(111,449)</b>	<b>12,277</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(111,449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(111,449)</b>	<b>12,277</b>

## East Neuk Frail Elderly Project

SC028325

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Donations	1,480				1,480	816
G Vest					-	-
Total	1,480	-	-	-	1,480	816

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fife Council	64,506		64,506	63,510
Norah Webber Trust			-	3,750
			-	
			-	
			-	
Total	64,506	-	64,506	67,260
	reference	-	reference	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Lunch Money Contributions	559				559	
Fife Council Refund					-	6,442
Pension Trust refund					-	1,545
RBS Compensation					-	100
Clydesdale Bank					-	1,186
Refund from Keegan and Pennykid	510				510	
					-	
Total	1,069	-	-	-	1,069	9,273
	reference error	-	-	-	reference error	reference error

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	2,778				2,778	582
Staff Costs	48,010				48,010	45,860
Transport	618				618	295
Lunch Costs	2,225				2,225	9,524
Insurance	890				890	854
Administration	4,093				4,093	2,787
Telephone	1,887				1,887	1,052
General Running Costs	1,464				1,464	4,081
Special Events/Music Therapy	324				324	87
Redundancy	12,736				12,736	
The Pension Trust - withdrawal debt	40,907				40,907	
return of grant monies	62,322				62,322	
Total	178,254	-	-	-	178,254	64,921
	reference error	-	-	-	reference error	reference error

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

There are no restricted fund.

## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**x**

### C3b Trustee remuneration - details

**Authority under which paid**

3


### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

**X**

#### C4b Trustee expenses - details

Number of trustees

£


### C5 Transactions with trustees and connected persons

### Nature of relationship

**Nature of transaction**Transaction  
amount (£)

**Balance  
outstanding at  
period end (£)**

Nature of Relationship	Nature of Relationship		

## C6 Other information

**Final year of trading. Organisation closed down.**

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	111,449				111,449	99,172
	Surplus / (deficit) shown on receipts and payments account	(111,449)				(111,449)	12,277
	Cash in hand					-	
						-	
	Cash and bank balances at end of year	-	-	-	-	-	111,449
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
Total			-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
Total			-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
Total			-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
Total			-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

			06 November 2022

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

**Independent examiner's report on the accounts**

Charity name

EAST NEUK FRAIL ELEDERLY PROJECT

SC028325

Period start date

Day  
01

Month  
04

Year  
2021

to

Period end date

Day  
31

Month  
08

Year  
2022

Set out on pages

Following this report

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 Accounts 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

Signed  
Name

Relevant professional  
qualification(s) or body  
(if any)

Address

8 - 11 - 22

## East Neuk Frail Elderly Project

SC028325

## Receipts and payments accounts

For the period  
from

Period start date

to

Period end date

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	1,480				1,480	816
Legacies					-	
Grants	64,506				64,506	67,260
Receipts from fundraising activities					-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,069				1,069	9,272
					-	
<b>A1 Sub total</b>	<b>67,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,055</b>	<b>77,348</b>
					-	
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>67,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,055</b>	<b>77,348</b>
<b>A3 Payments</b>						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	178,254				178,254	64,921
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	250				250	
Preparation of annual accounts					-	150
Legal costs					-	
Other - AGM					-	-
					-	
<b>A3 Sub total</b>	<b>178,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,504</b>	<b>65,071</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>178,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,504</b>	<b>65,071</b>
<b>Net receipts / (payments)</b>	<b>(111,449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(111,449)</b>	<b>12,277</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(111,449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(111,449)</b>	<b>12,277</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	111,449				111,449	99,172
	Surplus / (deficit) shown on receipts and payments account	(111,449)				(111,449)	12,277
	Cash in hand					-	
						-	
	<b>Cash and bank balances at end of year</b>	-	-	-	-	-	111,449
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of approval

			08 November 2022



## Section C Notes to the Accounts

### C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

There are no restricted fund.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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### Authority under which paid

### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

Final year of trading. Organisation closed down.

## East Neuk Frail Elderly Project

SC028325

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Donations	1,480				1,480	816
					-	-
G Vest					-	-
					-	-
<b>Total</b>	<b>1,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,480</b>	<b>816</b>

- - - - - - -

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Fife Council	64,506				64,506	63,510
Norah Webber Trust					-	3,750
					-	
		-				
					-	-
<b>Total</b>	<b>64,506</b>	<b>-</b>			<b>64,506</b>	<b>67,260</b>

reference

-

reference

-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Lunch Money Contributions	559				559	
Fife Council Refund					-	6,442
Pension Trust refund					-	1,545
RBS Compensation					-	100
Clydesdale Bank					-	1,186
Refund from Keegan and Pennykid	510				510	
					-	
					-	
<b>Total</b>	<b>1,069</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,069</b>	<b>9,273</b>

reference error

-

-

reference error

reference error

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	2,778				2,778	592
Staff Costs	48,010				48,010	45,660
Transport	618				618	295
Lunch Costs	2,225				2,225	9,524
Insurance	890				890	854
Administration	4,093				4,093	2,797
Telephone	1,887				1,887	1,052
General Running Costs	1,464				1,464	4,061
Special Events/Music Therapy	324				324	87
Redundancy	12,736				12,736	
The Pension Trust - withdrawal debt	40,907				40,907	
<b>return of grant monies</b>	<b>62,322</b>				<b>62,322</b>	
<b>Total</b>	<b>178,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,254</b>	<b>64,921</b>

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# APPENDIX 3

# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

Report to the  
trustees/members of  
  
Registered charity  
number  
On the accounts of the  
charity for the period

Charity name

EAST NEUK FRAIL ELEDERLY PROJECT

SC028325

Period start date

Day

Month

Year

01

04

2021

to

Period end date

Day

Month

Year

31

08

2022

Set out on pages

Following this report

(remember to include the page  
numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's  
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 Accounts 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.

Signed:

Name:

Date:

8-11-22

Relevant professional  
qualification(s) or body  
(if any):

Address: