



East Neuk Recovery Group Initiative (SCIO)

Scottish Charity No: SC051294

Annual Report & Financial Statements

For the year ended

31 March 2025

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Annual Report

Year ended 31 March 2025

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East Neuk Recovery Group Initiative (ENeRGI)

Trustees' Annual Report

Year ended 31 March 2025

The management committee (who are the charity trustees under charity law) present their report for the year ended 31 March 2025.

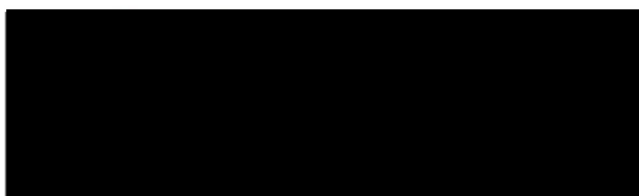
Reference & Administrative Information

Charity Name: East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Charity Number: SC051294

Principal Address: 32 East Street, St Monans, Anstruther, Fife, KY10 2AT

Trustees:



Others who served during the period:



Structure, Governance & Management

ENeRGI was incorporated as SCIO on 27 September 2021 and is governed by its constitution. 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.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Trustees' Annual Report

Year ended 31 March 2025

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 or 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 or 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
 - A Short-Term Housing Support and Longer-Term Support Service
 - 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 continue to provide food parcels to order from East Neuk food bank. We were also issued bus passes by the rural poverty action group to hand out to people that met the criteria.

Our funding for the food project ended this year. We continue to assist with benefits out of our drop in and with home visits when required.

Provision of Housing Support (both Short and Long Term) continued throughout the East Neuk of Fife St Andrews and Levenmouth.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Trustees' Annual Report

Year ended 31 March 2025

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. We continue as SDS members.

We were able to hold our usual events such as the Christmas party and the summer joint group events.

This was our first full year as a SCIO. Due to this we had a full inspection with the care inspectorate. This went well and gave us areas to focus on to improve the service we deliver.

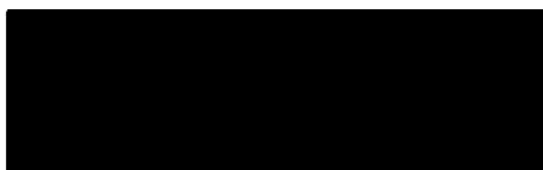
Financial Review

Income for the year was £226,520, primarily from grants. With expenditure of £189,821 the charity had a surplus of £36,699 which was added to reserves brought forward from the previous year. At the 31 March 2025 the charity held total funds of £117,370 of which £38,099 are restricted funds and £79,271 are unrestricted.

To ensure there are funds available to pay liabilities as they fall due and, should income be reduced, provide time to source additional funds with minimal disruption to the services provided to clients, the trustees are working towards holding six months running costs, or £95,000, as free reserves. The free reserves are unrestricted funds less the value of tangible assets. At the 31 March 2025 ENeRGI held free reserves of £76,730 and had not met this target.

Readers of the accounts should be aware that the 2024 comparator figures are effectively for the four month period from 1 December 2023 to 31 March 2024 when funds were transferred from the previous voluntary association into the SCIO.

This report, was approved by the trustees on 10/11/2025 and signed on their behalf by:



East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Independent Examiner's Report

I report on the financial statements of East Neuk Recovery Group Initiative for the year ended 31 March 2025 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").

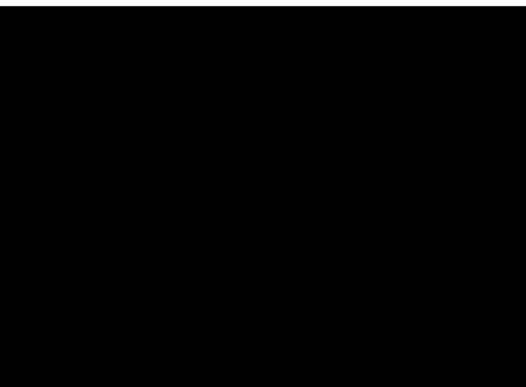
I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. 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: 13/11/25

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Statement of Financial Activities

Year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Income from:					
Donations	5	46,812	157,353	204,165	131,978
Charitable activities	6	22,355	-	22,355	11,095
Total income		<u>69,167</u>	<u>157,353</u>	<u>226,520</u>	<u>143,073</u>
Expenditure on:					
Charitable activities	7	25,158	164,663	189,821	62,402
Total expenditure		<u>25,158</u>	<u>164,663</u>	<u>189,821</u>	<u>62,402</u>
Net income/(expenditure)		<u>44,009</u>	<u>(7,310)</u>	<u>36,699</u>	<u>80,671</u>
Transfers		2,214	(2,214)	-	-
Net movement in funds		<u>46,223</u>	<u>(9,524)</u>	<u>36,699</u>	<u>80,671</u>
Reconciliation of Funds					
Funds brought forward		33,048	47,623	80,671	-
Net movement in funds		46,223	(9,524)	36,699	80,671
Funds carried forward		<u>79,271</u>	<u>38,099</u>	<u>117,370</u>	<u>80,671</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) (SCIO)

Balance Sheet

At 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	2,541	-	2,541	1,268
Current Assets					
Debtors	9	4,150	-	4,150	2,820
Cash at bank & in hand		72,580	61,147	133,727	77,323
Total current assets		<u>76,730</u>	<u>61,147</u>	<u>137,877</u>	<u>80,143</u>
Current Liabilities					
Deferred income	10	-	22,308	22,308	-
Accrual of IE fee		-	740	740	740
Total current liabilities		<u>-</u>	<u>23,048</u>	<u>23,048</u>	<u>740</u>
Net current assets		<u>76,730</u>	<u>38,099</u>	<u>114,829</u>	<u>79,403</u>
Net assets		<u>79,271</u>	<u>38,099</u>	<u>117,370</u>	<u>80,671</u>
Funds of the Charity					
Unrestricted funds		79,271	-	79,271	33,048
Restricted funds		-	38,099	38,099	47,623
Total Funds		<u>79,271</u>	<u>38,099</u>	<u>117,370</u>	<u>80,671</u>

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Trustees on the10/11/2025..... and signed on their behalf by:

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

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.

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.

(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.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

(c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

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) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

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 the National Lottery Community fund for the installation of CCTV
- Funds received from Fife Council for the Food Poverty project
- Funds received from the Social Services Council for training staff to SVQ level
- Funds received from the Co-op for the Drop In garden fund
- 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	24,036.00	43,799	47,797	-	20,038
Housing Support	-	66,870	66,870	-	-
Befriending Project	18,121.00	43,684	47,439	-	14,366
CCTV	2,214.00	-	-	(2,214)	-
Food Poverty	-	2,500	2,343	-	157
SVQ Training	3,000.00	-	204	-	2,796
Drop in Garden Fund	-	500	10	-	490
Support to children and young people	252.00	-	-	-	252
Total	47,623	157,353	164,663	(2,214)	38,099

The transfer of £2,214 from the CCTV fund represents the value of equipment that, once purchased, satisfied the restrictions and was transferred to the unrestricted fund.

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

5. Donations		2025 Total	2024 Total
		£	£
General donations		250	1,000
Fife Council		203,415	48,612
The Co-op		500	-
Transfer from the Voluntary Association		-	80,152
The National Lottery Community Fund		-	2,214
Total		204,165	131,978

6. Income from charitable activities		2025 Total	2024 Total
		£	£
Client care		22,355	11,095
Total		22,355	11,095

7. Expenditure on charitable activities		2025 Total	2024 Total
	Note	£	£
Staff costs	11	146,899	50,956
Travel expenses		8,534	2,214
Rent & rates		4,381	1,508
Utilities & telephone		6,631	2,018
Annual/Quarterly charges		4,474	-
General expenses		5,000	1,669
Room Hire & Advertising		3,300	-
Independent examination		740	740
Group expenses		1,768	769
Insurance		1,714	-
HR Consultancy		3,901	2,336
Training		1,539	-
Depreciation		940	192
Total		189,821	62,402

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

8. Tangible Assets	Office furniture & equipment	Fixtures & fittings	Total
	£	£	£
Cost			
Cost at 31 March 2024	5,604	673	6,277
Additions	2,214	-	2,214
Cost at 31 March 2025	<u>7,818</u>	<u>673</u>	<u>8,491</u>
Depreciation			
At 31 March 2024	4,673	337	5,010
Charge for the year	873	67	940
At 31 March 2025	<u>5,546</u>	<u>404</u>	<u>5,950</u>
Net Book Value			
At 31 March 2025	2,272	269	2,541
At 31 March 2024	931	336	1,267

9. Debtors	2025 Total	2024 Total
	£	£
Fife Council	915	-
Trade debtors	3,235	2,820
	<u>4,150</u>	<u>2,820</u>

10. Deferred income	Opening balance	Funds received	Released to income	Closing balance
	£	£	£	£
Fife Council Befriending grant 2025-26	-	11,139	-	11,139
Fife Council Drop In grant 2025-26	-	11,169	-	11,169
Total	<u>-</u>	<u>22,308</u>	<u>-</u>	<u>22,308</u>

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

11. Staff Costs	2025 Total	2024 Total
Salaries	138,961	46,900
Employers NI	4,089	2,858
Employers Pension	3,849	1,198
Total	146,899	50,956

No employee received remuneration of more than £60,000 (2024: None).

The average monthly number of employees during the year was 8 (2024:9).

The charity operates a defined contribution pension scheme. The contributions made by the charity for the period were £3,849 (2024: £1,198).

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 2023/24

	Unrestricted Funds	Restricted Funds
Income from:	£	£
Donations	40,566	91,421
Charitable activities	11,095	-
Total income	51,661	91,421
Expenditure on:		
Charitable activities	18,613	43,789
Total expenditure	18,613	43,789
Net income/(expenditure) & Net movement in funds	33,048	47,632
Reconciliation of Funds		
Funds brought forward	-	-
Funds carried forward	33,048	47,632

East Neuk Recovery Group Initiative (ENeRGI) (SCIO)

Notes to the Financial Statements

Year ended 31 March 2025

12.2 Balance Sheet at 31 March 2024

	Unrestricted Funds	Restricted Funds
	£	£
Fixed Assets		
Tangible assets	1,268	-
Current Assets		
Debtors	2,820	-
Cash at bank & in hand	29,145	48,178
Total current assets	31,965	48,178
Current Liabilities		
Accrual of IE fee	185	555
Total current liabilities	185	555
Net current assets	31,780	47,623
Net assets	33,048	47,623

12.3 Movement in Restricted Funds 2023/24

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Drop In Centre	-	39,137	15,101	-	24,036
Housing Support	-	15,723	15,723	-	-
Befriending Project	-	30,901	12,780	-	18,121
CCTV	-	2,214	-	-	2,214
SVQ Training	-	3,000	-	-	3,000
Support to children and young people	-	437	185	-	252
Total	-	91,412	43,789	-	47,623