

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	26	March	2024	To	31	March	2025

Reference and administration details

Charity name	East Lothian Community Benefits SCIO		
Other names charity is known by			
Registered charity number	SC053230		
Charity's principal address	Seapoint		
	Woodbush		
	Dunbar		
			PostcodeEH42 1HB

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Vice-Chair		
3		Treasurer		
4		Secretary	17/01/25 to 31/03/25	
5			14/03/25 to 31/03/25	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	The SCIO is governed by the Constitution that has been registered with OSCR.
Trustee recruitment and appointment	The recruitment and appointment of trustees is laid down in clauses 76 to 88 in the SCIO's Constitution.

Objectives and activities

Charitable purposes	Community development; environmental protection and improvement; preservation of heritage; relief of poverty; advancement of health; relief of disadvantage; advancement of education; promotion of citizenship, all of the above are primarily within East Lothian.
Summary of the main activities in relation to these objects	The main activities are first to seek Community Benefits funding from green energy developers and others, then to develop plans for using those funds to best meet the charitable objectives of the SCIO, before determining the distribution of the funds.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The establishment of the SCIO in the first year involved engaging with all twenty of the Community Councils in East Lothian, most of whom are now members of the SCIO.

An opportunity emerged during the year to develop a District Heating Plan, the first stage of which involved the commissioning of a feasibility study. Through the good offices of East Lammmermuir Community Council, one of the SCIO's members, a grant was obtained from CWP Energy Ltd to pay for this feasibility study. The results of the study will be delivered in 2025/26. This project would meet many of the SCIO's purposes, potentially avoiding loss of heat to the environment and providing the community with improved energy security in a changing world.

Scottish Enterprise has also supported this project.

Financial review

Brief statement of the charity's policy on reserves

The charity has the policy of remaining cash positive. Apart from that, its intention is to use funds as quickly and effectively as possible to meet the purposes of the SCIO.

Details of any deficit

Donated facilities and services (if any)

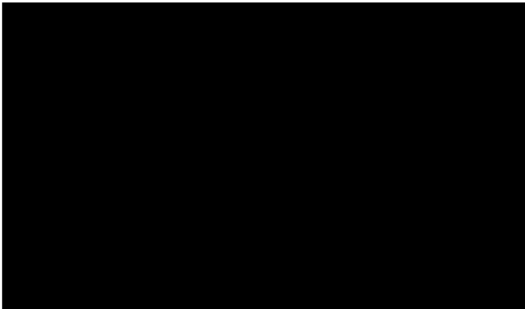
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Trustee	
Date	08/07/2025	

East Lothian Community Benefits SCIO

SC053230



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	26	March	2024		31	March	2025

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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		40 096			40 096	
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					-	
					-	
A1 Sub total	-	40 096	-	-	40 096	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	40 096	-	-	40 096	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		37 346			37 346	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	37 346	-	-	37 346	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	37 346	-	-	37 346	-
Net receipts / (payments)	-	2 750	-	-	2 750	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	2 750	-	-	2 750	-

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					-	
	Surplus / (deficit) shown on receipts and payments account		2 750			2 750	
						-	
						-	
	Cash and bank balances at end of year	-	2 750	-	-	2 750	-
	(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

08/07/2025

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Didtrict Heating feasibility study	Enterpr	1	2 750
Didtrict Heating feasibility study	CWP energy		37 346
Total			40 096

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

	£

C4a Trustee expenses

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

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East Lothian Community Benefits SCIO

SC053230

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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Scottish Enterprise		2 750		2 750	
Community Windpower Ltd		37 346		37 346	
				-	
				-	
Total	-	40 096		40 096	-
	-	-		-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
District Heating feasibility study		37 346			37 346	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	37 346	-	-	37 346	-
	-	-	-	-	-	-

SC053230

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

East Lothian Community Benefits SCIO

SC053230

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
District Heating Scheme						
Receipts						
Donations					-	
Legacies					-	
Grants	40 096				40 096	
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					-	
Sub total	40 096	-	-	-	40 096	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	40 096	-	-	-	40 096	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	37 346				37 346	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	37 346	-	-	-	37 346	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	37 346	-	-	-	37 346	-
Net receipts / (payments)	2 750	-	-	-	2 750	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2 750	-	-	-	2 750	-

Nature and purpose of funds

The purpose of this project is to determine whether a District Heating System in East Lothian is a feasible possibility with a view to improving energy security in an environmentally sensitive way, with the further aspiration of establishing whether energy costs could be reduced for everyone, but particularly for those in need in the area.

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Independent examiner's report on the accounts v2						
Charity name <i>Eurb Lethian Community Benefits SCIO</i>						
SC <i>053230</i>						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
<i>26</i>	<i>03</i>	<i>2014</i>		<i>31</i>	<i>03</i>	<i>2015</i>
						(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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 2006 Accounts 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 examiner's statement

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

- 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

- 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:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose