

Scottish Charity No. SC040106
Scottish Company Registration No. SC351910

Sustaining Dunbar
(a company limited by guarantee)

Directors' Report and Financial Statements
Year ended 30 November 2019

Sustaining Dunbar

Contents of the Financial Statements *for the year ended 30 November 2019*

	Page
Report of the Directors	1 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 – 10

Sustaining Dunbar

Report of the Directors for the year ended 30 November 2019

The Directors (who are also Trustees for the purposes of charity law) are pleased to present their report together with the financial statements of the company for the year to 30 November 2019.

Status of Charity and governing document

Sustaining Dunbar (“the Trust”) is a company limited by guarantee (Number SC351910) with the liability of members limited to £1 each. The Trust is controlled by the terms of its Memorandum and Articles of Association and it is a registered Scottish charity (Number SC040106).

Registered Office

27 High Street
Dunbar
East Lothian
EH42 1EN

Objectives and aims

The principal objects of the Trust, as stated in the Memorandum and Articles of Association are:

- to advance education and, in particular, to promote opportunities for learning for the benefit of the general public;
- to advance environmental protection and improvement in the community through the provision, maintenance and/or improvement of public open space, other public amenities and other environmental and regeneration projects (but subject to appropriate safeguards to ensure that the public benefits so arising clearly outweigh any private benefit thereby conferred on private landowners);
- to relieve those in need by the promotion of trade and industry within the community for the benefit of the general public;
- to encourage, stimulate and support volunteering, principally in the community; and
- to advance citizenship and/or community development (including the provision of civic responsibility and the promotion of the voluntary sector).

But such that the Trust shall do so following principles of sustainable development.

Sustaining Dunbar is a Community Development Trust and a member of the Transition Network. Its aim is to bring people together to plan and start creating a positive and locally resilient future for the Dunbar and East Linton locality as we move away from reliance on fossil fuels and reduce our carbon and ecological footprints.

Directors and appointment of Directors

Directors (also Trustees)

Dr E M Wilson

J Bell

S Goodwin

J M McNamara

Dr P Revell

T Greene

Members of the Board of Directors are elected from the membership at the AGM. At each AGM one third of the Directors resign and are eligible for re-election. The Council may at any time decide to appoint a member of the company as a Director to fill a casual vacancy and also appoint a chairman and vice-chairman from among their number. The maximum number of directors shall be ten; out of that number, no more than seven shall be Member Directors and no more than three shall be Co-opted Directors. The minimum number of Directors shall be no less than three, of whom a majority must be member Directors.

Sustaining Dunbar

Report of the Directors for the year ended 30 November 2019

Achievements and performance

Whilst our fifteen year 'Local Resilience Action Plan' (2010-2025) continues to provide a guiding framework for Sustaining Dunbar's activities and priorities, the Board have been working to update our Vision, Values and Mission and to agree an updated organizational strategy. This updated strategy will take account of input and discussion from a series of member events held over the past year and will be published shortly.

We have continued efforts to establish a Coworking Hub in the centre of Dunbar. This has the aim of helping to address the current severe shortage of local workspace. As well as creating a shared workspace to enable a better quality of life for freelancers, remote workers, commuters and others from the private, public and third sectors, the intention is to nurture the development of social, community and other enterprises and create livelihood opportunities appropriate for a more localised, circular, low-carbon economy. A detailed business case was developed and an offer made to buy premises on Dunbar High Street; however these were sold to another buyer, and no other suitable premises have yet been found. In the interim, weekly pop-up coworking sessions have continued to build an active coworking community to support and steer the ongoing development of the project.

We have continued to engage with our members and other local stakeholders through a monthly series of themed events, shared meals, films, discussions and workshops. Engagement with East Lothian Council focused on lobbying for the declaration of a climate emergency, and then making detailed comments on their draft climate emergency plan

We have continued to maintain and support the use of our 'OurLocality' web platform providing websites for local organizations and projects, strengthening local links and networks and contributing to our goal of building local resilience.

Our main volunteer run project has been the continuing development of Belhaven Community Garden and orchard in the grounds of NHS Belhaven Hospital. This project continues to create a therapeutic Space –for peace and relaxation, for staff, patients, visitors and local people....a growing space –for herbs, flowers, fruit and vegetables, for anyone who wants to come together with others in a supportive, sharing environment....a learning space –for sharing practical food growing and land-care skills, for all ages and abilities. More local groups are now using the garden for a range of activities and we continue to strengthen links with hospital patients and staff.

Future plans

We will continue to seek funding for new projects including working with Dunbar's Fashion School. Northern Lights Arts the Friends of John Muir's Birthplace and East Linton Melting Pot.

We will continue efforts to acquire premises to enable a local, community-run Coworking Hub to be launched.

Will continue to develop Belhaven Community Garden, including creation of an 'adaptive garden' that is more accessible for hospital patients and their visitors.

We participated in the Community Energy Futures programme run by Community Energy Scotland and will continue to explore options for future community involvement in renewable energy generation and storage as well as support for energy demand reduction.

We will continue to participate in and engage with local and national initiatives and networks that are striving to create a resilient, low-carbon future of empowered communities.

Sustaining Dunbar

Report of the Directors for the year ended 30 November 2019

Financial review

Results for the year

The financial statements for the year are set out in pages 5 to 10. The Statement of Financial Activities on page 5 reflects a deficit of £2,919 (2018: deficit of £22,518). There was a deficit of £7,576 (2018: deficit £2,493) on the company's general fund activities, a deficit of £516 (2018: £516) on designated assets and a surplus of £5,173 (2018: deficit £19,509) on restricted funds. Total funds amounted to £13,749 (2018: £16,668).

Reserves

The Directors have examined the charity's requirements for reserves in light of the main risks to the organisation. A policy has been established whereby the unrestricted funds should be sufficient to allow the charity to explore new projects and apply for funding of the same. The Directors have set a target of £20,000 of unrestricted funds to allow the short-term costs of the charity to be met in the event of an unexpected funding shortfall.

The present level of reserves available to the charity of £7,782 falling short of the target. The strategy is to continue to build reserves through planned operating surpluses.

At the year end the Belhaven Community Garden fund was in deficit. Funds in Deficit will be covered by future cash flows and support from the General Fund.

Statement on risk

The Directors plan to embark on a review of the major risks to which the charity is exposed. A risk register will be established and updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The Charity has always had significant external risks to funding due to the reliance on grants for projects. This has been managed by the Directors and continues to be a risk but has led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff and volunteers. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the Trustees



J M McNamara

Trustee/Director

Date: 3/8 2020

Sustaining Dunbar

Report of the Independent Examiner to the Trustees for the year ended 30 November 2019

I report on the accounts of the charity for the year ended 30 November 2019 which are set out on pages 5 to 10.

Respective responsibilities of Trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 (as amended). 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 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

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.



Jonathan N Innes FCCA
Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date:5/8/.....2020

Sustaining Dunbar

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 30 November 2019

	Notes	General fund £	Designated fund £	Restricted funds £	2019 Total £	2018 Total £
Income and endowments from:						
Donations		15	-	-	15	174
Charitable activities	2	1,601	-	54,500	56,101	25,821
Bank interest		-	-	-	-	-
Total income and endowments		1,616	-	54,500	56,116	25,995
Expenditure on:						
Charitable activities	3	9,192	516	49,327	59,035	48,513
Total expenditure		9,192	516	49,327	59,035	48,513
Net (expenditure)/income		(7,576)	(516)	5,173	(2,919)	(22,518)
Transfers between funds	11,12	-	-	-	-	-
Net movement in funds		(7,576)	(516)	5,173	(2,919)	(22,518)
Total funds brought forward		15,358	1,033	277	16,668	39,186
Total funds carried forward	11,12	7,782	517	5,450	13,749	16,668
Represented by:						
Unrestricted funds						
General	11	7,782	-	-	7,782	15,358
Designated		-	517	-	517	1,033
Restricted funds						
Transition Scotland Support	12	-	-	25	25	25
Belhaven Community Garden		-	-	-43	(43)	1,670
Fair Trade Town		-	-	135	135	135
Chicken Coop		-	-	445	445	468
Community Energy		-	-	1,000	1,000	-
Strengthening Community		-	-	3,888	3,888	(2,021)
Total funds		7,782	517	5,450	13,749	16,668

The notes on pages 7 to 10 form part of these financial statements.

Sustaining Dunbar

(Registered No: SC351910)

Balance sheet

As at 30 November 2019

	Notes	General fund £	Designated fund £	Restricted funds £	Total 2019 £	Total 2018 £
Fixed assets						
Tangible assets	8	-	517	-	517	1,033
Current assets						
Debtors	9	293	-	11,000	11,293	412
Cash at bank and in hand		8,589	-	2,923	11,512	23,088
		8,882	-	13,923	22,805	23,500
Creditors: falling due within one year	10	(1,100)	-	(8,473)	(9,573)	(7,865)
Net current assets		7,782	-	5,450	13,232	15,635
Total assets less current liabilities		7,782	517	5,450	13,749	16,668
Net assets		7,782	517	5,450	13,749	16,668
Represented by:						
General fund	11	7,782	-	-	7,782	15,358
Designated fund	11	-	517	-	517	1,033
Restricted funds	12	-	-	5,450	5,450	277
		7,782	517	5,450	13,749	16,668

For the year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

These financial statements have been prepared in accordance with the Charities SORP 2015 (FRS 102) and the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board on 3 | 8 2020 and signed on their behalf by:


J M McNamara
 Director (Chair)

The notes on pages 7 to 10 form part of these financial statements.

Sustaining Dunbar

Notes to the Financial Statements for the year ended 30 November 2019

1. Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102)), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Income and debtors

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income receivable can be measured reliably. Debtors are valued at cost at the period end and adjusted for any amounts considered to be unrecoverable.

Expenditure and creditors

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated between the expense categories of the SoFA on a basis designed to reflect the use of the resource. Creditors are valued at cost at the period end and split between amounts due in less than one period and amounts due in more than one period.

Tangible fixed assets

Fixed assets are included at cost. Depreciation is provided at a rate in order to write off each asset over its estimated useful life.

Plant and machinery	20% straight line
Fixtures, fitting and equipment	20% straight line

Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities as shown on page 6, funds are defined as follows:

Unrestricted funds comprise income received for the objects of the company without further specified purpose and are available as general funds or are placed with designated funds which can be used for purposes in agreement with its charitable objectives.

Designated fund represents the value of fixed assets.

Restricted funds comprise income which has been received for the objects of the company and specified for a restricted purpose within these objects by the donor.

Sustaining Dunbar

Notes to the financial statements
For the year ended 30 November 2019

2. Charitable activities - income	General fund £	Restricted funds £	2019 Total £	2018 Total £
Project grants	300	54,290	54,590	24,950
Miscellaneous income	1,301	210	1,511	871
Management fee	-	-	-	-
	1,601	54,500	56,101	25,821

Income from charitable activities in 2018 was £25,821: £871 was unrestricted and £24,950 was restricted.

3. Charitable activities - expenditure	Staff costs £	Direct and support costs £	2019 Total £	2018 Total £
Charitable activities	29,236	29,799	59,035	48,513
	29,236	29,799	59,035	48,513
	<i>(note 5)</i>	<i>(note 7)</i>		
Of which:				
Relating to unrestricted funds	-	9,192	9,192	3,388
Relating to designated funds	-	516	516	516
Relating to restricted funds	29,236	20,091	49,327	44,609

4. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 480 (2018: 480) members at year end.

5. Staff costs and numbers	2019 £	2018 £
Contract workers	29,236	33,207
	29,236	33,207

The average number of employees during the year was nil (2018: nil). There are no employees receiving pay exceeding £60,000. 3 (2018: 3) contract workers were utilised during the year, costs are shown in note 6.

6. Transactions with Directors and related parties

One director, Lucy Aykroyd received remuneration totaling £926.23 (2018: £655.75) for work as part of the Growing Together project at the Belhaven Community Garden. As an experienced End of life Doula, Lucy was uniquely qualified to work with hospital residents on improving their quality of life and developing suitable activities and projects in the Community Garden. No other Director's received remuneration or expenses from the charity (2018: nil).

There were no transactions with related parties during the year. The Directors have no financial interest in the charity's surplus or assets and received no remuneration for acting in that capacity.

Sustaining Dunbar

Notes to the financial statements
For the year ended 30 November 2019

7. Direct and support costs	General fund	Designated fund	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Project and garden costs	59	-	6,976	7,035	1,001
Training, development and travel costs	161	-	-	161	838
Miscellaneous expense	388	-	-	388	(76)
Publicity and events	30	-	-	30	390
Insurance	875	-	-	875	580
Office and consumables	265	-	35	300	434
IT support	6,012	-	-	6,012	840
Legal and professional costs	-	-	13,080	13,080	9,272
Subscriptions	304	-	-	304	461
Independent Examiner's remuneration	1,098	-	-	1,098	1,050
Depreciation	-	516	-	516	516
	9,192	516	20,091	29,799	15,306

Support costs have not been separately identified as the trustees consider that there is only one charitable activity.

Expenditure on charitable activities in 2018 was £15,306: £3,388 was unrestricted, £516 was designated and £11,402 was restricted.

8. Tangible fixed assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£
<i>Cost</i>			
At 1 December 2018 and 30 November 2019	5,809	6,401	12,210
<i>Depreciation</i>			
At 1 December 2018	5,809	5,368	11,177
Charge for year	-	516	516
At 30 November 2019	5,809	5,884	11,693
<i>Net book value</i>			
At 30 November 2019	-	517	517
At 30 November 2018	-	1,033	1,033

9. Debtors: amounts falling due within one year

	General fund	Designated fund	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Other debtors	293	-	11,000	11,293	412
	293	-	11,000	11,293	412

10. Creditors: falling due within one year

	General fund	Designated fund	Restricted funds	Total 2019	Total 2018
	£	£	£	£	£
Accrued expenses	1,100	-	8,473	9,573	7,865
	1,100	-	8,473	9,573	7,865

Sustaining Dunbar

Notes to the financial statements
For the year ended 30 November 2019

11. Unrestricted fund	Balance at	Income	Expenditure	Transfers	Balance at
	01.12.18				30.11.19
	£	£	£	£	£
General fund	15,358	1,616	(9,192)	-	7,782
Designated fund	1,033	-	(516)	-	517
Total unrestricted fund	16,391	1,616	(9,708)	-	8,299

The General fund represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated fund represents the value of fixed assets.

12. Restricted funds	Balance at	Income	Expenditure	Transfers	Balance at
	01.12.18				30.11.19
	£	£	£	£	£
Transition Scotland Support	25	-	-	-	25
Belhaven Community Garden	1,670	7,270	(8,983)	-	(43)
Fair Trade Town	135	-	-	-	135
Chicken Coop	468	-	(23)	-	445
Community Energy	-	1,000	-	-	1,000
Strengthening Community	(2,021)	46,230	(40,321)	-	3,888
Total restricted funds	277	54,500	(49,327)	-	5,450

Explanation of funds

The Transition Scotland Support fund represents funds held on behalf of community groups across Scotland that are affiliated to the Transition Network.

The Belhaven Community Garden fund represents grants received for development of the community garden from Cala Homes and Co-op Local Causes Fund.

The Fair Trade Town fund represents funds raised from donations and East Lothian Council grants and held on behalf of Dunbar Fairtrade Partnership.

The Chicken Coop fund represents funding contributed by participating families cooperative and held on behalf of the co-operatively run chicken coop project at Dunbar Grammar School. This project is currently dormant during construction work to extend the school.

The Community Energy fund represent funds granted by Local Energy Scotland through the Scottish Government's CARES scheme research into the potential for local energy storage based on use of a hydrogen electrolyser and into the potential for a community owned solar farm.

The Strengthening Community fund represents grants received for work towards making Sustaining Dunbar a more resilient and sustainable community anchor organisation. It is being used to develop plans for a Business Innovation Centre.