

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 2023

Sustaining Dunbar

Contents of the Financial Statements *for the year ended 30 November 2023*

	Page
Report of the Directors	1 - 3
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 12

Sustaining Dunbar

Report of the Directors for the year ended 30 November 2023

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 2023.

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)

J Bell
S Goodwin
J M McNamara
Dr P Revell
T Greene
D Smeed
J Mark
S Wasser

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 2023*

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, we are now towards the end of the period, and much has changed (such as the Covid-19 pandemic).

We continue to engage with our members and other local stakeholders through a series of themed events, shared meals, films, discussions, workshops and even a ceilidh. New projects in 2023 included Connecting Dunbar, a Sustrans-funded project looking at improving active travel access across Dunbar, Insulate Innerwick, a research project to investigate and implement comprehensive domestic insulation in a small settlement, and Community Energy projects for renewable energy. As part of this we hosted a group of MSc students from Flensburg University to investigate Community-owned generation possibilities.

Carey Douglas, our Volunteer Coordinator, has continued running three garden outreach projects, supported by, among others, the Amos Trust and the Robertson Trust. These are: The Belhaven Green Team; Belhaven Buddies and Beehive Buddies. Work on the Belhaven Brewery Garden has continued, and the Brewery is now able to open their garden to the wider community as part of their visitor experience.

Our main volunteer project has been the continuing development of Belhaven Community Garden and orchard in the grounds of NHS Belhaven Hospital, which celebrated 10 years with a ceilidh. 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. A problem with the Hospital's water supply meant a temporary suspension of activities by the local groups who had been using the garden, and once again we were unable to open our Apple Day to the wider public. Sales of organic fruit, vegetables and preserves to our Community Greengrocer and Wholefoods Shop continued, and our Juicing equipment was used by a variety of local fruit growers in and around Dunbar, East Linton and Tynninghame. Dunbar Garden Centre supported BCG during 2023, enabling over £700 to be donated by their customers.

Sustaining Dunbar continued to play an active role in developing ELCAN (East Lothian Climate Action Network).

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.

Climate Action East Linton (CAEL) set up various local projects, including tree planting at Tw's Burns Wood.

The Fixing for the Future Project, now funded by the National Lottery, continued to expand its range of tools in the tool Library, runs various repair workshops and cafes.

Dunbar Bike Hub, based at Hallhill, has begun operating, following a successful bid to the Investing in Communities Fund. Working alongside [The Ridge](#), activities include finding homes for donated bikes, training refugees and providing a drop in workshop.

Sustaining Dunbar continued to support small local community projects, including a hen cooperative and a hedgehog project.

Sustaining Dunbar

Report of the Directors for the year ended 30 November 2023

Future plans

We will continue to develop Belhaven Community Garden, including creation of an 'adaptive garden' that is more accessible for hospital patients and their visitors, and providing constructive input to the local Place Plan.

We continue participating 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 hope to further develop the Hedgehog project by encouraging hedgehog-friendly garden features and wildlife corridors.

We hope to develop plans for a Co-working centre in Dunbar.

Financial review

Results for the year

The financial statements for the year are set out in pages 6 to 12. The Statement of Financial Activities on page 6 reflects a surplus of £4,591 (2022: surplus of £40,926). There was a deficit of £4,885 (2022: deficit £3,196) on the company's general fund activities, a deficit of £364 (2022: deficit £364) on designated assets and a surplus of £9,840 (2021: surplus £44,486) on restricted funds. Total funds amounted to £60,752 (2022: £56,161).

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 £9,207 is falling short of the target. The strategy is to continue to build reserves through planned operating surpluses.

The Hedgehog Project fund reflects a deficit of £280, which will be covered by future income.

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.

Sustaining Dunbar

Report of the Directors *for the year ended 30 November 2023*

Signed on behalf of the Trustees

J. M. McNamara.

J M McNamara

Trustee/Director

Date: *15.4.*..... 2024

Sustaining Dunbar

Report of the Independent Examiner to the Trustees for the year ended 30 November 2023

I report on the accounts of the charity for the year ended 30 November 2023 which are set out on pages 6 to 12.

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.

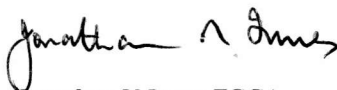
Independent Examiner's statement

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: 21/5/2024

Sustaining Dunbar

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 30 November 2023

	Notes	General fund £	Designated fund £	Restricted funds £	2023 Total £	2022 Total £
Income and endowments from:						
Donations		420	-	7,089	7,509	4,899
Charitable activities	2	3,184	-	114,278	117,462	89,964
Total income and endowments		3,604	-	121,367	124,971	94,863
Expenditure on:						
Charitable activities	3	8,489	364	111,527	120,380	53,937
Total expenditure		8,489	364	111,527	120,380	53,937
Net (expenditure)/income		(4,885)	(364)	9,840	4,591	40,926
Transfers between funds	11,12	4,435	-	(4,435)	-	-
Net movement in funds		(450)	(364)	5,405	4,591	40,926
Total funds brought forward		9,657	1,092	45,412	56,161	15,235
Total funds carried forward	11,12	9,207	728	50,817	60,752	56,161
Represented by:						
Unrestricted funds	11					
General		9,207	-	-	9,207	9,657
Designated Funds	11					
Designated		-	728	-	728	1,092
Restricted funds	12					
Community & Growing		-	-	18,534	18,534	30,754
Transition Scotland Support		-	-	25	25	25
Belhaven Community Garden		-	-	2,783	2,783	1,030
CAEL		-	-	1,701	1,701	1,511
Chicken Coop		-	-	606	606	138
Hedgehog Project		-	-	(280)	(280)	190
East Linton Tree Planting Project		-	-	500	500	355
Fixing for the Future		-	-	13,528	13,528	11,409
Connecting Dunbar		-	-	1	1	-
Total funds		9,207	728	50,817	60,752	56,161

The notes on pages 7 to 11 form part of these financial statements.

Sustaining Dunbar

(Registered No: SC351910)

Balance sheet
As at 30 November 2023

	Notes	General fund £	Designated fund £	Restricted funds £	Total 2023 £	Total 2022 £
Fixed assets						
Tangible assets	8	-	728	-	728	1,092
Current assets						
Debtors	9	774	-	-	774	575
Cash at bank and in hand		9,819	-	55,557	65,376	65,009
		10,593	-	55,557	66,150	65,584
Creditors: falling due within one year	10	(1,386)	-	(4,740)	(6,126)	(10,515)
Net current assets		9,207	-	50,817	60,024	55,069
Total assets less current liabilities		9,207	728	50,817	60,752	56,161
Net assets		9,207	728	50,817	60,752	56,161
Represented by:						
General fund	11	9,207	-	-	9,207	9,657
Designated fund	11	-	728	-	728	1,092
Restricted funds	12	-	-	50,817	50,817	45,412
		9,207	728	50,817	60,752	56,161

For the year ending 30 November 2023 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 26.05 2024 and signed on their behalf by:


J M McNamara
Director (Chair)

The notes on pages 7 to 11 form part of these financial statements.

Sustaining Dunbar

Notes to the Financial Statements for the year ended 30 November 2023

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 2023

2. Charitable activities - income	General fund	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Project grants	500	102,652	103,152	75,794
Miscellaneous income	2,684	11,626	14,310	14,170
	3,184	114,278	117,462	89,964

Income from charitable activities in 2022 was £89,964: £3,047 was unrestricted and £86,917 was restricted.

3. Charitable activities - expenditure	Staff costs	Direct and support costs	2023 Total	2022 Total
	£	£	£	£
Charitable activities	53,246	67,134	120,380	53,937
	53,246	67,134	120,380	53,937
	<i>(note 5)</i>	<i>(note 7)</i>		

Of which:

Relating to unrestricted funds	-	8,489	8,489	6,875
Relating to designated funds	-	364	364	364
Relating to restricted funds	53,246	58,281	111,527	46,698

4. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £1. There were 562 (2022: 562) members at year end.

5. Staff costs and numbers

	2023	2022
	£	£
Contract workers	53,246	36,162
	53,246	36,162

The average number of employees during the year was nil (2022: nil). There are no employees receiving pay exceeding £60,000. 5 (2022: 5) contract workers were utilised during the year, costs are shown in note 5.

6. Transactions with Directors and related parties

No Director received remuneration or expenses from the charity (2022: 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 2023

	General fund £	Designated fund £	Restricted funds £	Total 2023 £	Total 2022 £
7. Direct and support costs					
Project and garden costs	270	-	7,473	7,743	4,771
Training, development and travel costs	-	-	-	-	55
Miscellaneous expense	-	-	1,370	1,370	902
Rent and rates	37	-	3,000	3,037	3,174
Insurance	2,123	-	-	2,123	1,669
Office and consumables	833	-	81	914	320
IT support	866	-	-	866	3,395
Legal and professional costs	2,394	-	46,333	48,727	1,664
Subscriptions	580	-	24	604	201
Independent Examiner's remuneration	1,386	-	-	1,386	1,260
Depreciation	-	364	-	364	364
	8,489	364	58,281	67,134	17,775

Support costs have not been separately identified as the trustees consider that there is only one charitable activity.
Expenditure on charitable activities in 2022 was £17,775: £6,875 was unrestricted, £364 was designated and £10,536 was restricted.

8. Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 December 2022	5,809	8,221	14,030
Additions	-	-	-
At 30 November 2023	5,809	8,221	14,030
Depreciation			
At 1 December 2022	5,809	7,129	12,938
Charge for year	-	364	364
At 30 November 2023	5,809	7,493	13,302
Net book value			
At 30 November 2023	-	728	728
At 30 November 2022	-	1,092	1,092

9. Debtors: amounts falling due within one year

	General fund £	Designated fund £	Restricted funds £	Total 2023 £	Total 2022 £
Other debtors	774	-	-	774	575
	774	-	-	774	575

10. Creditors: falling due within one year

	General fund £	Designated fund £	Restricted funds £	Total 2023 £	Total 2022 £
Accrued expenses	1,386	-	4,740	6,126	10,515
	1,386	-	4,740	6,126	10,515

Sustaining Dunbar

Notes to the financial statements
For the year ended 30 November 2023

11. Unrestricted fund

	Balance at 01.12.22	Income	Expenditure	Transfers	Balance at 30.11.23
	£	£	£	£	£
General fund	9,657	3,604	(8,489)	4,435	9,207
Designated fund	1,092	-	(364)	-	728
Total unrestricted fund	10,749	3,604	(8,853)	4,435	9,935

	Balance at 01.12.21	Income	Expenditure	Transfers	Balance at 30.11.22
	£	£	£	£	£
General fund	9,198	3,679	(6,875)	3,655	9,657
Designated fund	1,456	-	(364)	-	1,092
Total unrestricted fund	10,654	3,679	(7,239)	3,655	10,749

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 01.12.22	Income	Expenditure	Transfers	Balance at 30.11.23
	£	£	£	£	£
Community & Growing	30,754	24,500	(33,635)	(3,085)	18,534
Transition Scotland Support	25	-	-	-	25
Belhaven Community Garden	1,030	2,442	(389)	(300)	2,783
CAEL	1,511	190	-	-	1,701
Chicken Coop	138	2,071	(1,603)	-	606
Community Energy Projects	-	16,000	(581)	(2,000)	13,419
Hedgehog Project	190	2,901	(4,321)	950	(280)
East Linton Tree Planting Project	355	145	-	-	500
Fixing for the Future	11,409	27,631	(25,512)	-	13,528
Connecting Dunbar	-	45,487	(45,486)	-	1
Total restricted funds	45,412	121,367	(111,527)	(4,435)	50,817

	Balance at 01.12.21	Income	Expenditure	Transfers	Balance at 30.11.22
	£	£	£	£	£
Outreach Gardener	2,720	52,048	(22,214)	(1,800)	30,754
Transition Scotland Support	25	-	-	-	25
Belhaven Community Garden	200	2,214	(1,004)	(380)	1,030
CAEL	43	1,468	-	-	1,511
Chicken Coop	267	390	(519)	-	138
Hedgehog Project	103	87	-	-	190
Community Energy	-	-	(500)	500	-
East Linton Tree Planting Project	355	-	-	-	355
CCF Fixing for the Future	868	34,977	(22,461)	(1,975)	11,409
Total restricted funds	4,581	91,184	(46,698)	(3,655)	45,412

Explanation of funds

The *Community & Growing Project Fund*, (previously Outreach Gardener) based at Belhaven Community Garden, aims to involve the wider local community in a range of growing activities, including schools, businesses and individuals. Individuals, groups and businesses will be encouraged to use and appreciate the benefits of green spaces, and be supported and educated in using, growing and selling plants.

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.

Sustaining Dunbar

Notes to the financial statements
For the year ended 30 November 2023

12. Explanation of Funds (Continued)

The CAEL fund represents funds received for a range of community activities undertaken by Climate Action East Linton, including habitat restoration, phone box projects, educational meetings and carbon reduction projects.²

The Chicken Coop fund represents funding contributed by participating families cooperative and held on behalf of the cooperatively run chicken coop project at Dunbar Grammar School.

The Community Energy Projects fund represent funds granted by Local Energy Scotland through the Scottish Government's CARES scheme for 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. This also includes *Insulate Innerwick*, as well as plans to set up Renewable Energy generation for community benefit. Insulate Innerwick is a research project to investigate comprehensive domestic insulation in a small settlement.

Dunbar's *Hedgehog Project* aims to increase the hedgehog population by improving and linking habitats, and informing and motivating the local community about hedgehog-friendly practices.

The East Linton Tree Planting Project fund represents money collected by Climate Action East Linton (CAEL formerly called Melting Pot, a local Sustaining Dunbar group) to be spent on tree planting in and around East Linton.

The Fixing for a Future fund (previously CCF Fixing for the Future) is a National Lottery grant funded project comprising Fixing for the Future project, East Linton Tool Library and support to local reuse projects and related CAEL activities.

Connecting Dunbar is a project to produce plans improving active travel access across Dunbar. The project is currently funded by the Places for Everyone programme delivered by Sustrans Scotland, on behalf of Transport Scotland.

13. Fund Transfers

The main reason for fund transfers is to distribute percentages of funding and to cover increased costs or overspends. £950 was transferred to the Hedgehog Project from the Community & Growing fund as the money in there is available for other Growing-related projects. £2,000 was transferred from the Community Energy Project to the General fund as agreed by the funders. £300 was transferred from the Belhaven Community Garden fund to the General fund as a contribution to the expenses of the Volunteer Co-ordinator Carey Douglas. £950 was transferred from the Community and Growing fund to the General fund as a percentage of the Robertson Trust money for central garden costs. Likewise £500 was also transferred from the Community and Growing fund to the General fund as a percentage of the East Lothian Council money for central garden costs. £750 was transferred from the Community and Growing fund to the General fund to cover insurance and website costs and £65 was transferred from the General fund to the Community and Growing fund to cover overspend on garden equipment.