

**EAST NEUK COMMUNITY ACTION PLAN
(ENCAP)**

Receipts and Payments Accounts

For the year ended 31 March 2025

Charity Number: SC045074

Henderson Black & Co

**East Neuk Community Action Plan
Trustees' Annual Report
For the year ended 31 March 2025**

The Trustees have pleasure in presenting their report, together with the Financial Statements and the Independent Examiner's report for the year ended 31 March 2025.

Reference & Administrative Information

Charity Name: East Neuk Community Action Plan

The name the charity is also known by: ENCAP

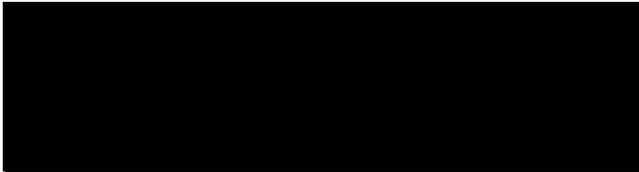
Charity Number: SC045074

Address: Balcaskie Estate Office
Easter Kellie
Pittenweem
Fife
KY10 2RF

Trustees

The following have held office since 1 April 2024:

Independent Examiner:



Henderson Black & Co
Edenbank House
22 Crossgate
Cupar
Fife
KY15 5HW

Structure Governance & Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 28th August 2014.

It has a single-tier structure and as such the trustees are the members of the charity.

Appointment of Trustees

The Steering Group of the East Neuk Community Action Plan is made up of its Trustees and with a number of co-opted members. Members are co-opted in reflection of their position in existing community, regulatory, expert and other stakeholder groups.

Objectives & Activities

Charitable purposes

- The advancement of citizenship or community development,
- The advancement of the arts, heritage, culture or science,
- The advancement of environment protection and improvement.

**East Neuk Community Action Plan
Trustees' Annual Report
For the year ended 31 March 2025**

Activities

The Steering Group of ENCAP is managing the Shared Path project from Earlsferry to Pittenweem.

Achievements & Performance

ENCAP has continued to manage the development of a shared path linking coastal communities in our project area, funded by TRANSPORT SCOTLAND and managed by Sustrans. Stage 2, The design stage has been completed. Completed deliverables include route design, monitoring and evaluation, community engagement and behaviour change activities. Landowner negotiations are ongoing and Galbraith is doing the negotiations on ENCAP's behalf.

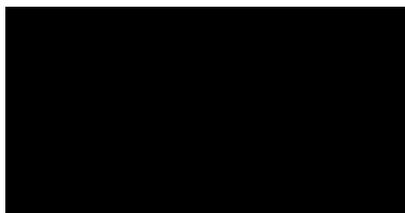
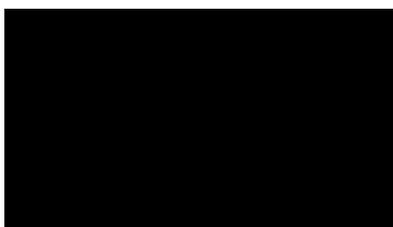
Destination 66 continued to promote East Neuk Now on social media platforms.

Financial Review

Our sole source of funding is from grants. Within the accounting period we have received funding from Sustrans to cover the costs of the Consultant and Principal Officer. Grant funding was received in the year to pay the previous professional fee liabilities as detailed in the Statement of Balances.

Within the accounting period ENCAP held funds for the St Monans Community Newsletter Project. At the year end, funds of £426 are held for St Monans Community Newsletter Project.

Approved by the trustees on 13 November 2025 and signed on their behalf by:



**East Neuk Community Action Plan (ENCAP)
Independent Examiner's Report
Year ended 31 March 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 to 6.

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 Trustees 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) (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 Charities Accounts (Scotland) Regulations 2006 (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 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 which gives me reasonable cause to believe that in any material respect the requirements:

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.



Partner
Henderson Black & Co
Chartered Accountants

25/11/25 2025

Edenbank House
22 Crossgate
Cupar
KY15 5HW

**East Neuk Community Action Plan (ENCAP)
Receipts and Payments Account
Year ended 31 March 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Receipts						
Grants and donations	-	23,448	23,448	-	15,330	15,330
Total receipts	<u>-</u>	<u>23,448</u>	<u>23,448</u>	<u>-</u>	<u>15,330</u>	<u>15,330</u>
Payments						
Professional fees	-	20,104	20,104	-	23,600	23,600
Printing and advertising	40	-	40	336	-	336
Independent Examination Fee	594	-	594	534	-	534
Expenses paid on behalf of St Monans Newsletter	-	-	-	-	-	-
Total payments	<u>634</u>	<u>20,104</u>	<u>20,738</u>	<u>870</u>	<u>23,600</u>	<u>24,470</u>
Surplus/(deficit) for year before transfers	<u>(634)</u>	<u>3,344</u>	<u>2,710</u>	<u>(870)</u>	<u>(8,270)</u>	<u>(9,140)</u>
Transfers	-	-	-	(252)	252	-
Surplus/(deficit) for year	<u>(634)</u>	<u>3,344</u>	<u>2,710</u>	<u>(1,122)</u>	<u>(8,018)</u>	<u>(9,140)</u>

**East Neuk Community Action Plan (ENCAP)
Statement of Balances
As at 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Bank and cash in hand						
Opening balances	1,435	-	1,435	2,557	8,018	10,575
Surplus/(deficit) for year	(634)	3,344	2,710	(1,122)	(8,018)	(9,140)
Closing balances	<u>801</u>	<u>3,344</u>	<u>4,145</u>	<u>1,435</u>	<u>-</u>	<u>1,435</u>
Assets						
Debtors - Sustrans	-	-	-	-	5,444	5,444
Liabilities						
Independent Examiner's fee	624	-	624	534	-	534
Professional fees	-	-	-	-	19,759	19,759
Funds held for St Monans Newsletter	426	-	426	426	-	426
	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>960</u>	<u>19,759</u>	<u>20,719</u>

During the year the Charity held funds for the following:

1. St Monans Newsletter, a Community Organisation - At the year end, a balance of £426 (2024 £426) was held on their behalf.

The accounts were approved by the Trustees on 13 November 2025 and signed on their behalf by:



**East Neuk Community Action Plan (ENCAP)
Notes to the Accounts
Year ended 31 March 2025**

1. Accounting policies

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Trustee remuneration, expenses and related party transactions

No remuneration was paid to trustees or persons connected with trustees in the year.

No expenses were paid to trustees during the year.

There were no transactions with trustees or persons connected with trustees during the year.

3. Employees

The charity did not have any employees during the year.

4. Movements in funds

	At 1 April 2024	Receipts	Payments	Transfers	At 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	1,435	-	(634)	-	801
	<u>1,435</u>	<u>-</u>	<u>(634)</u>	<u>-</u>	<u>801</u>
Restricted funds					
Places for Everyone	-	23,448	(20,104)	-	3,344
	<u>-</u>	<u>23,448</u>	<u>(20,104)</u>	<u>-</u>	<u>3,344</u>
Total funds	<u>1,435</u>	<u>23,448</u>	<u>(20,738)</u>	<u>-</u>	<u>4,145</u>

	At 1 April 2023	Receipts	Payments	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	2,557	-	(870)	(252)	1,435
	<u>2,557</u>	<u>-</u>	<u>(870)</u>	<u>(252)</u>	<u>1,435</u>
Restricted funds					
Places for Everyone	8,018	15,330	(23,600)	252	-
	<u>8,018</u>	<u>15,330</u>	<u>(23,600)</u>	<u>252</u>	<u>-</u>
Total funds	<u>10,575</u>	<u>15,330</u>	<u>(24,470)</u>	<u>-</u>	<u>1,435</u>

Purpose of restricted funds

Places for Everyone: Grants received from Sustrans and Foundation Scotland to fund the establishment of a shared cycle path from Earlsferry to Anstruther.