

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	10	2021		30	09	2022

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Anstruther Harbour Festival Trust
Other names charity is known by	
Registered charity number	SC046562
Charity's principal address	56 High Street, Anstruther, Fife
	Postcode KY10 3DH

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 [REDACTED]	Chairman		
2 [REDACTED]	Secretary		
3 [REDACTED]	Treasurer		
4 [REDACTED]		Until May 2023	
5 [REDACTED]			
6 [REDACTED]			
7 [REDACTED]			

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

Constitution dated 17 May 2016, see
<http://www.anstrutherharbourfestival.co.uk/userfiles/files/AHFT%20Constitution%202016.pdf>

Trustee recruitment and appointment

Five existing trustees were re-appointed at the Trust's Annual General Meeting, and one new trustee was appointed

Objectives and activities

Charitable purposes

The charitable purposes of the Anstruther Harbour Festival Trust (AHFT) are to provide a community inclusive cultural festival, and undertake other community-related activities and projects, aimed at celebrating, supporting and promoting the maritime, harbour and land based culture and activities of the historic Royal Burghs of Anstruther Wester, Anstruther Easter, and Kilrenny & Cellardyke, and thereby

- advancing citizenship and community development within the area
- advancing the heritage and culture of the area

Summary of the main activities in relation to these objects

The Trust's main activity was the organising of the annual harbour festival which was held on June 3 – 5 2022.

Achievements and performance

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

The main achievements of the Trust during the financial period were :-

- **partnership** with Scottish Fisheries Museum strengthened – AHFT's partnership with the Scottish Fisheries Museum Trust (SFMT) has been strengthened through the appointment of SFMT's managing director as Chairman of AHFT
- **continued large scale of the Festival** event – the jointly managed Festival has been successful in maintaining the scale of the event despite reduced grant funding; this was achieved by increasing income from ticket sales and additional private sponsorship ; the combined expenditure for the 2022 Festival was £56500, of which SFMT's element was £10000 and AHFT's was £46500; the previous year's total expenditure was £62500
- **financial reserves maintained at a reasonable level** – the Trust's reserves at the start of the 2020-1 stood at to £10358 mostly as the result of a major sponsorship donation from Anstruther Co-operative's Local Community Funding scheme; at the start of 2022-3 the reserves, i.e. net assets, stood at £4900 which is still considered reasonable in the light of the scale of the Trust's activities
- **wider community benefits** – restoring community spirits through an enjoyable popular event after the travails of lockdown and restrictions, and providing income for musicians and events people, craftspeople and food traders

Financial review

Brief statement of the charity's policy on reserves

The Trust's main beneficiaries are the people of Anstruther and visitors from elsewhere in Fife and beyond.

The Trust's main funding streams are awards from various local authority grant schemes, sponsorship from local small and medium size businesses, and fundraising activities including raffle receipts, donations and entry charges at certain events.

The rationale behind the Trust's reserves policy has been to seek to retain a modest surplus from its annual turnover, consistent with maximising the benefit to the community through a successful Festival. Previously the target surplus was set at 10% surplus, to be achieved by setting a contingency/reserve figure. The reserves at the start of 2022-3 are £4900, which is considered reasonable in view of the projected 2022-3 budget of £50000.

The Festival shares the income and expenditure for its annual Festival with its partner organisation, the Scottish Fisheries Museum Trust Ltd (SFM) SC 006185.

Details of any deficit

£4750, due to lower than projected ticket sales for the Festival's music events

Donated facilities and services (if any)

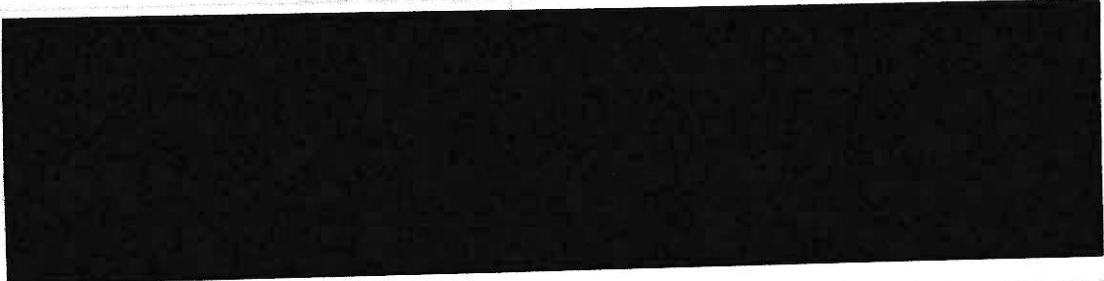
Accountancy services for independent examination of the Trust's accounts are donated by A9 Accountancy, Abercorn School, Newton, Broxburn, EH52 6PZ

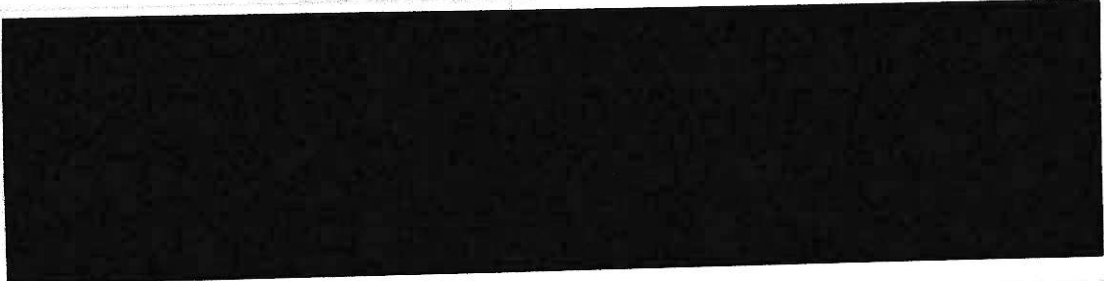
Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) 

Full name(s) 

Position (e.g. Chair)

Treasurer

CHAIR .

Date

22/06/23

23/06/23

Receipts and payments accounts						
For the period from				to		
	01	10	2021		30	09

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	10,071				10,071	613
Legacies					-	
Grants	12,500				12,500	10,850
Receipts from fundraising activities	-				-	2,805
Gross trading receipts	19,201				19,201	2502
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	41,772	-	-	-	41,772	16,770
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	41,772	-	-	-	41,772	16,770
A3 Payments						
Expenses for fundraising activities						160
Gross trading payments	46,522				46,522	15,678
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	46,522	-	-	-	46,522	15,838
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	46,522	-	-	-	46,522	15,838
Net receipts / (payments)	41,772	-	-	-	41,772	932
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	4,750	-	-	-	4,750	932

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	10,367				10,367	9,435
	Surplus / (deficit) shown on receipts and payments account	(4,750)				(4,750)	932
	Cash and bank balances at end of year	5,617				5,617	10,367

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total		

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Payments received after year end				5,738
	Woodland Trust		100	100	
		Total	100	100	5,738

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Expenses K Lawson		13	2,924
	Lothian Gaelic Choir		100	
	Brag barrier hire		200	
	Fisheries Museum deficit on Festival		486	
		Total	799	2,924

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total		

Signed by one or two trustees on behalf of all the trustees

Signature: [Redacted]

Print Name: [Redacted]

Date of approval: 22/06/23

23/6/23

ANSTRUTHER HARBOUR FESTIVAL TRUST

RECEIPTS & PAYMENTS ACCOUNTS AND BALANCE SHEET 2021-2122 v3 (Provisional) 2 December 2022

Receipts & Payments Accounts

	Deposits	Withdrawals	Balance
Opening bank balance at 1 October 2021			10367
AHFT transactions			
01/10/2021 Foundat on Sct and	2000		12368
01/10/2021 Neart Na Gaoithe EDF	1000		13368
06/10/2021 ch 275 West Port Printers		1255	12113
13/10/2021 ch 283 Ffe Council hire of middle pier		232	11881
14/10/2021 ch 281 Scot a Rad o		88	11794
15/10/2021 Wynterevents refund for double payment	1500		13293
18/10/2021 bac Ffe Council Strateg c Grant	7500		20794
20/10/2021 ch 266 G Lowrey Troopers Tro		150	20644
20/10/2021 ch 284 Transfer to SFM of Strateg c Grant		7500	13144
21/10/2021 ch 259 Dory Raff e Prize		25	13119
06/11/2021 bac Bragg barrers		200	12918
09/11/2021 ch 282 Dundee Gae c Chor		120	12704
13/12/2021 ch 285 KLawson expenses		21	12683
16/12/2021 ch 257 Ce ar raff e prize		100	12797
31/01/2022 Un dent f ed rece pt	114		12797
31/01/2022 ch 273 Frst Responders		750	12047
11/03/2022 bac Pens of Dist nct on	100		12147
11/03/2022 bac Ffe Beachcombers	100		12247
11/03/2022 dpc Em y's Cand es	100		12347
14/03/2022 dpc Punteney	80		12527
14/03/2022 bac Nofoodfor azyman	100		12627
14/03/2022 bac Deas	100		12727
16/03/2022 dpc Red	100		12767
21/03/2022 dpc Sabbagh	40		12847
21/03/2022 bac W son	80		
21/03/2022 bac Kenny	100		12947
23/03/2022 bac Bu ock	100		13047
24/03/2022 dpc K nhouse	100		13147
24/03/2022 dpc Tay Sp rts	100		13247
29/03/2022 bac Hay ey M s	80		13327
29/03/2022 dpc Neuk & Crann e	80		13407
29/03/2022 bac Ce ardyke Poo	60		13467
31/03/2022 dpc Sp ce harmony	80		13547
05/04/2022 dpc Daughter	80		13627
05/04/2022 bac Thorntons for Norah Webber Trust	500		14127
05/04/2022 bac Ca rn O Mohr	80		14207
05/04/2022 bac Nofoodfor azyman	100		14307
05/04/2022 dpc Sa t re Art san	40		14347
06/04/2022 dpc IoM cru ses	200		14547
14/04/2022 dpc Ha am Insurance		1809	12738
20/04/2022 dpc Premier Stays	200		12938
25/04/2022 bac Morr sons Crafts	100		13038
04/05/2022 bac Ffe Council LC P ann ng Budget		3500	16538
04/05/2022 F fe Propert es	500		17038
04/05/1938 pay n ref 093	500		17538
06/05/2022 bac Sew me Sew	40		17578
13/05/2022 bac Susans Accessor es	40		17618
16/05/2022 dpc Noakes	100		17718
20/05/2022 dpc Wasserman Mus c K ng Creosote		3250	14468
23/05/2022 dpc Mak n	100		14568
25/05/2022 dpc Kennard	40		14608
26/05/2022 ch 198 J m Tr bb e		200	14408
27/05/2022 ch 199 An ma Mag c depos t		100	14308
30/05/2022 cred t 094 Buskers cash rece pts	21		14330
30/05/2022 bac Sew & Sew	40		14370
31/05/2022 bac Ffe Council Strateg c Event pad n error	2000		16370
31/05/2022 bac Anstruther F sh Bar	500		16870
31/05/2022 bac Ox & Anchor	150		17020
06/06/2022 dpc Levenmouth pr nters		116	16903
06/06/2022 ch 200 Master Cobb er Muster troph es		285	16618
06/06/2022 bac Sew & Sew	40		16658
06/06/2022 dpc Osprey Boat Tr ps	100		16758
06/06/2022 dpc Ce ardyke Trust	75		16833
06/06/2022 dpc Fru tfu Des gns	100		16933
06/06/2022 dpc East Coast TPM	40		16973
07/06/2022 dpc East Coast TPM	40		17013
07/06/2022 dpc A ba Sta H re		2400	14613
07/06/2022 bac SumUp Payments card payments	206		14820

APPENDIX 3



		Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name	Anstruther Harbour Festival Trust								
Registered charity number		SC046562								
On the accounts of the charity for the period	Period start date					Period end date				
	Day	Month	Year		Day	Month	Year			
	01	10	2021	to	30	09	2022			
Set out on pages										(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>									
Basis of independent examiner's statement	<p>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.</p>									
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 									
Signed:	<i>Victoria Walsh</i>				Date:	21/08/2023				
Name:	Victoria Walsh									
Relevant professional qualification(s) or body (if any):	Chartered Accountant (ICAS)									
Address:	Abercorn School Newton Broxburn EH52 6PZ									

*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.