

APPENDIX 1

OSCR

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	01	10	2022	To	30	09	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Anstruther Harbour Festival Trust
SC046562
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	Andrea Elder	Chair		
2	Martin Dibley	Secretary		
3	William Kennaway	Treasurer		
4	Evelyn Boyd			
5	Morven Ovenstone-Jones			
6	Steve Blaney			
7				

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 (AHFT0) 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 2 – 4 2023.

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 maintained – AHFT's partnership with the Scottish Fisheries Museum Trust (SFMT) continued, with SFMT's managing director being Chairman of AHFT; however the Museum have advised that they are unable to continue the partnership into year 2023-4
- **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 £44685, of which SFMT's element was £22407 and AHFT's was £22278; the previous year's total expenditure was £56500
- **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 current reserves at the start of 2023-4 are £996 which is very low, i.e. about 3% of the projected 2023-4 budget of £30000. The aim is to restore reserves to its 10% target level through raising private sponsorship from a wider range of local businesses

Under its partnership with SFMT, AHFT was liable for deficits on the annual festival up to the amount of its reserves for its annual Festival , above which SHMT was liable. This means that AHFT will require to have a more conservative policy on reserves from now on.

Details of any deficit

Deficit in 2022-3 was £4621, principally due to withdrawal of a regular major sponsor and to lower than anticipated ticket sales for 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)	WILLIAM KENNAWAY	MARTIN DIBLEY
Position (e.g. Chair)	TREASURER	SECRETARY
Date	17.06.2024.	19/6/2024

Anstruther Harbour Festival Trust

SC046562



Receipts and payments accounts						
For the period from	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	01	10	2022	30	09	2023

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	3,245				3,245	10,071
Legacies					-	
Grants	5,500				5,500	12,500
Receipts from fundraising activities					-	
Gross trading receipts	9,272				9,272	19,201
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	18,017	-	-	-	18,017	41,772
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18,017	-	-	-	18,017	41,772
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	22,168				22,168	46,522
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	22,168	-	-	-	22,168	46,522
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	22,168	-	-	-	22,168	46,522
Net receipts / (payments)	(4,151)	-	-	-	(4,151)	(4,750)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(4,151)	-	-	-	(4,151)	(4,750)

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	5,617				5,617	10,367
	Surplus / (deficit) shown on receipts and payments account	(4,151)				(4,151)	(4,750)
						-	
	Cash and bank balances at end of year	1,466	-	-	-	1,466	5,617
(Agree balances with receipts and payments account(s))							

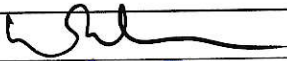

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

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	payments received after year end				100
		Total	-	-	100

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	St Andrews Pipe Band		300	798
	Website domain fee + maintenance Wix		160	
		Total	460	798

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
	W KENNAWAY	29.08.24
	MARTIN DIBLEY	30.08.24

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name Anstruther Harbour Festival Trust							
Registered charity number SC046562							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	10	2022	to	30	09	2023	
Set out on pages						(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

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.

Signed:

Date: 28/08/2024

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.