

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 23 JUNE 2025**  
**FOR**  
**EYEMOUTH DEVELOPMENT TRUST**

J.H. Greenwood & Company  
Chartered Accountants  
Ava Lodge  
Castle Terrace  
Berwick Upon Tweed  
Northumberland  
TD15 1NP

**EYEMOUTH DEVELOPMENT TRUST**

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**FOR THE YEAR ENDED 23 JUNE 2025**

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**EYEMOUTH DEVELOPMENT TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 23 JUNE 2025**

<b>TRUSTEES</b>	A Haddow - Chair J Pawley (resigned 9/6/2025) M Pawley F White I Todd R Fairbairn (appointed 9/6/2025) J Landels (appointed 9/6/2025)
<b>PRINCIPAL ADDRESS</b>	The Masons Hall Mason's Wynd Eyemouth Scottish Borders TD14 5HG
<b>REGISTERED CHARITY NUMBER</b>	SC045880
<b>INDEPENDENT EXAMINER</b>	J.H. Greenwood & Company Chartered Accountants Ava Lodge Castle Terrace Berwick Upon Tweed Northumberland TD15 1NP

## EYEMOUTH DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 23 JUNE 2025

The trustees present their report with the financial statements of the charity for the year ended 23 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and aims**

To improve and promote the town of Eyemouth. Sponsoring local groups and charities and encouraging volunteering and local improvement projects.

##### **Objectives, strategies and activities**

Over the course of 2024-25 the Development Trust has continued to concentrate its work on the Splash Project, as well as continuing to work in partnership with other organisations on a Community Larder and a Community Lunch. The Trust supports a local magazine, a 5k running event, as well as taking part in community engagement with local decision making. The Splash Project also continues to play, alongside other local organisations, a pivotal part in community development.

##### **Public benefit**

The trustees confirm that they have complied with the requirements of the Charities and Trustees Investment (Scotland) Act 2005 to have due regard to the public benefit guidance published by OSCR.

##### **Use of volunteers**

Volunteers were used to provide support to other local projects and events. Within the Splash Project the Trust employed the services of a development worker who also supports, trains and coordinates our volunteers.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The Splash project continues to have a key role in the supervision and training of the small groups of volunteers involved in the different projects run by the development trust. Volunteers receive appropriate training where required, including food hygiene training, suicide prevention and first aid training as well as 1-1 support and supervision.

The Splash project has been using and operating the Masonic Hall in Eyemouth, initially as a trial with the local Masonic Lodge. Repurposing the space has allowed the project to utilise the hall better while working with the Masons to make the most of the heritage asset that the temple upstairs presents.

The Splash project once again organised a number of cooking events with local primary schools. A pasta cooking event, a stovie making workshop and the Souptastic event. These are organised along with some of our young volunteers as well as a number of local partners who work with small groups of pupils to learn about the dish, the ingredients and how to cook them for themselves, then working as part of a team to make some.

Just before Christmas the Splash project once again helped organise Christmas hampers to go out to families in need. Multiple partner organisations donated money, food, volunteers to pack, space to pack and volunteers to deliver. This year we received funding to give each hamper vouchers as well as donations of kids clothes, gifts and decorations from some of our local partners went into each hamper. Over 115 hampers went out and were gratefully received.

The Splash project works closely with a number of young volunteers and supports them to register with the Saltire Awards scheme which allows them to register the number of hours they have volunteered for and receive certificates. Across 2024 the young volunteers logged over 300 hours with the Saltire Award scheme. Our staff member supports the young volunteers with ongoing supervision and helping them identify volunteer opportunities. The young people also contribute to the Eyemouth Living magazine on a regular basis as well as running a fundraising coffee morning for their activities. The Splash project also works alongside the local Youth Project where young people get the opportunity to enjoy activities in partnership with other local organisations such as the fire brigade, police, and the marine reserve.

## EYEMOUTH DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 23 JUNE 2025

The Splash project continues to host a Women's Chill, Skill & Chat Group which is based in the Masons' Hall and encourages women of all ages to come together and learn from one another in a safe and friendly environment, over the year we had sessions run by other organisations as well as some of the women sharing their own experience/skills with others. With an average of 20 women attending, those involved have loved the opportunities presented by the group and have grown in confidence in their own abilities and have got involved in some of the other projects we and other organisations in the town run.

The Splash project also planned and organised the Kirk Square Fair an event run in the centre of the town in early June. The event had 30 stalls alongside 4 food trailers on Manse Road (next to Kirk Square), children's craft activities in the Masons' Hall (the other side of Kirk Square) as well as a stage with live music. The event was a huge success with many of our volunteers involved and money raised through a raffle and donations.

The Trust continues to support the Eyemouth Community Larder and Fridge in partnership with other local organisations. The Larder has around 12 active volunteers, who assist with food pick-ups, weighing in food items, stocking shelves/fridge/freezer and overseeing the day to day running; while we have managed to save approx 10 tonnes of food from going to food waste in 2024. The Larder welcomes around 80-100 visitors each week, and cash donations given by visitors have increased across the year.

The Trust helped to organise and run the Twilight 5k fun run/walk/jog in August 2024. We provided support for the organising team who engaged with an event organiser to increase the profile of the event. We took responsibility for the fun run that took place before the main event and this saw many young people take part. With over 200 adults running in the 5k, the race was a huge success with plans to grow the event next year with further support from the main sponsor.

The Trust continues to support a small group of folk who continue to develop the Eyemouth Living Magazine. Feedback continues to be positive and the newsletter continues to be produced with articles from many of the different agencies and partners working in the local community. The newsletter is available in print form in a number locations as well as having an online presence.

The Trust also supports the ongoing running of a community café at Eyemouth Community Centre. A pay as you feel community lunch which is very well supported by the local community with on average 250 people a month attending the weekly lunch. Volunteers help take orders, cook and serve the customers. Where possible we work alongside the community larder and fridge to help supply some of the ingredients for our lunches. We also host a number of partner organisations to attend the community café, so they might hold independent information stands relevant to the wants and needs of the community.

Alongside local businesses the Trust worked on a project to take over the running of local public toilets that the Local Council had closed in 2024. Funding has been secured and agreements made with the local council and we hope to have the toilets open before the end of the Summer months.

The Trust continues to look for new challenges and opportunities to support local development within Eyemouth. Board members and volunteers have been heavily involved in the Town Team, a body of local groups, who will help the local authority fulfil their obligations to the new community empowerment legislation and help apply for Borderlands Funding. The Trust, alongside other interested parties, continue to look into ways of developing the local council owned toilets as one block is now closed and have helped the Town Team to continue to investigating how the community might get involved in community energy.

The Trust continues to work alongside a group of local organisations to facilitate the care, development and installation of the town's Christmas lights.

#### **FINANCIAL REVIEW**

##### **Financial position**

There was a surplus on the general fund of £4,515 (2024: deficit £3,193) leaving a general fund carried forward of £17,794 (2024: £13,279). There was a surplus on the restricted fund of £15,785 (2024: deficit £11,630), leaving restricted funds carried forward of £56,023 (2024: £40,238).

## EYEMOUTH DEVELOPMENT TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 23 JUNE 2025

#### FINANCIAL REVIEW

##### Principal funding sources

The trust continues to apply for funding towards the running costs of the trust and the numerous projects that we look to deliver within the community.

The following is a list of Grant Awards received during the financial year, detailing the provider and the principal use of the monies received:

Award	Provider	Funding
£52,580	National Lottery Community Fund	Making A Splash project year 2 costs including project manager salary
£20,000	Garfield Weston Foundation	Salaries for admin support and Brunch Hub supervisor
£7,000	Robertson Trust	Community project worker costs
£5,000	Scottish Borders Council	Improvements to Eyemouth harbour toilets
		Community initiatives, addressing food insecurities, social support and local engagement.
£4,400	Scottish B/S Core Communities	Splash projects
£1,000	Eric George	Splash projects
£1,000	Arnold Clark Foundation	Christmas hamper project
£500	Berwickshire Housing Association	Splash projects
£500	Foundation Scotland	Splash activities integrating climate change
£230	South Uplands Partnership	Funded conference places
£192	DTA Scotland	Splash projects
£150	BAVS	

Other key sources of income during the year were as follows:

- £15,922 in donation from members of the public and other sources during the year. This included £4,006 from the community larder and £6,357 from our Brunch Hub café.
- £6,546 in entry fees and other income for the Twilight 5k Run event.
- £2,225 from magazine adverts.
- £1,237 from Kirk Square Fair income from stall rents and £390 from a fundraising raffle at the event.

#### Reserves policy

The policy is to have enough reserves in the general fund to cover foreseeable general costs for the following 3 months. The restricted funds are to be applied to the specific projects for which they were provided.

#### Going concern

The trustees have assessed whether the use of going concern basis is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation was first registered as a Scottish Charitable Organisation (SCIO) on 5 August 2015 and took over the projects, assets and obligations of the former company, limited by guarantee, Eyemouth & District Community Trust.

##### Recruitment and appointment of new trustees

Trustees are drawn from the ordinary membership of the organisation and are elected by the members. None of the trustees are remunerated.

##### Organisational structure

The structure consists of the members and the board. The members appoint people to serve on the board. The people serving on the board are the charity trustees and they generally control the activities of the organisation.

Approved by order of the board of trustees on 5 March 2026 and signed on its behalf by:

A Haddow - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EYEMOUTH DEVELOPMENT TRUST**

I report on the accounts for the year ended 23 June 2025 set out on pages seven to fifteen.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



M McLeman  
The Institute of Chartered Accountants in England and Wales

J.H. Greenwood & Company  
Chartered Accountants  
Ava Lodge  
Castle Terrace  
Berwick Upon Tweed  
Northumberland  
TD15 1NP

6 March 2026

**EYEMOUTH DEVELOPMENT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 23 JUNE 2025**

	Notes	Unrestricted funds £	Restricted funds £	23/6/25 Total funds £	23/6/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	25,994	82,480	108,474	106,755
<b>Charitable activities</b>					
Twilight run		6,546	-	6,546	2,403
Other trading activities	3	<u>4,397</u>	<u>-</u>	<u>4,397</u>	<u>3,232</u>
<b>Total</b>		<u>36,937</u>	<u>82,480</u>	<u>119,417</u>	<u>112,390</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Twilight run		6,476	-	6,476	1,112
Charitable Activities		<u>25,946</u>	<u>66,695</u>	<u>92,641</u>	<u>96,455</u>
<b>Total</b>		<u>32,422</u>	<u>66,695</u>	<u>99,117</u>	<u>97,567</u>
<b>NET INCOME</b>		4,515	15,785	20,300	14,823
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>13,279</u>	<u>40,238</u>	<u>53,517</u>	<u>38,694</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>17,794</u>	<u>56,023</u>	<u>73,817</u>	<u>53,517</u>

The notes form part of these financial statements

**EYEMOUTH DEVELOPMENT TRUST**

**BALANCE SHEET**  
**23 JUNE 2025**

	Notes	Unrestricted funds £	Restricted funds £	23/6/25 Total funds £	23/6/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,885	569	2,454	2,600
<b>CURRENT ASSETS</b>					
Debtors	7	-	3,624	3,624	-
Cash at bank and in hand		<u>20,428</u>	<u>56,770</u>	<u>77,198</u>	<u>56,624</u>
		20,428	60,394	80,822	56,624
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(4,519)</u>	<u>(4,940)</u>	<u>(9,459)</u>	<u>(5,707)</u>
<b>NET CURRENT ASSETS</b>		<u>15,909</u>	<u>55,454</u>	<u>71,363</u>	<u>50,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,794</u>	<u>56,023</u>	<u>73,817</u>	<u>53,517</u>
<b>NET ASSETS</b>		<u>17,794</u>	<u>56,023</u>	<u>73,817</u>	<u>53,517</u>
<b>FUNDS</b>	9				
Unrestricted funds				17,794	13,279
Restricted funds				<u>56,023</u>	<u>40,238</u>
<b>TOTAL FUNDS</b>				<u>73,817</u>	<u>53,517</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 March 2026 and were signed on its behalf by:



A Haddow - Trustee

The notes form part of these financial statements

## EYEMOUTH DEVELOPMENT TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 23 JUNE 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Eyemouth Development Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the SCIO's accounting policies. Details of these have been provided under 'Key judgements and estimates policy.'

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Key judgements and estimates**

In preparing these financial statements the trustees have made the following judgements: Determine whether there are indications of impairment in the SCIO's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and condition of the assets.

##### **Income**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Donated goods and services are included in income where they are material and can be quantified.

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**EYEMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

**1. ACCOUNTING POLICIES - continued**

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 25% on cost and 20% on cost
Furniture and equipment	- 25% on reducing balance

Individual fixed assets costing £30 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. DONATIONS AND LEGACIES**

	23/6/25	23/6/24
	£	£
Appeals and donations	15,922	12,669
Grants	<u>92,552</u>	<u>94,086</u>
	<u>108,474</u>	<u>106,755</u>

**3. OTHER TRADING ACTIVITIES**

	23/6/25	23/6/24
	£	£
Fundraising	485	418
Kirk Square income	1,237	720
Advertising sales	2,225	1,500
Hall Hire	<u>450</u>	<u>594</u>
	<u>4,397</u>	<u>3,232</u>

**EYEMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 23 June 2025 nor for the year ended 23 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 23 June 2025 nor for the year ended 23 June 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	23/6/25	23/6/24
Project and development manager	<u>1</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**6. TANGIBLE FIXED ASSETS**

	Short leasehold £	Furniture and equipment £	Totals £
<b>COST</b>			
At 24 June 2024	34,376	3,967	38,343
Additions	<u>-</u>	<u>598</u>	<u>598</u>
At 23 June 2025	<u>34,376</u>	<u>4,565</u>	<u>38,941</u>
<b>DEPRECIATION</b>			
At 24 June 2024	34,375	1,368	35,743
Charge for year	<u>-</u>	<u>744</u>	<u>744</u>
At 23 June 2025	<u>34,375</u>	<u>2,112</u>	<u>36,487</u>
<b>NET BOOK VALUE</b>			
At 23 June 2025	<u>1</u>	<u>2,453</u>	<u>2,454</u>
At 23 June 2024	<u>1</u>	<u>2,599</u>	<u>2,600</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	23/6/25	23/6/24
	£	£
Prepayments	<u>3,624</u>	<u>-</u>

**EYEMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	23/6/25	23/6/24
	£	£
Trade creditors	300	700
Taxation and social security	1,607	1,607
Other creditors	<u>7,552</u>	<u>3,400</u>
	<u>9,459</u>	<u>5,707</u>

**9. MOVEMENT IN FUNDS**

	At 24.6.24	Net movement in funds	At 23.6.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	12,727	5,006	17,733
Cost of living additional funds	<u>552</u>	<u>(491)</u>	<u>61</u>
	13,279	4,515	17,794
<b>Restricted funds</b>			
Get into Summer	673	(673)	-
Hardship Fund	555	(315)	240
Neighbourly	26	(26)	-
Eyemouth Larder & Community Fridge	5,208	(3,014)	2,194
Womens Chill, Skill and Chat	2,220	(2,220)	-
Make a Splash - Lottery funded	28,510	(3,193)	25,317
Crucial Crew	1,166	(301)	865
Air Fryer Courses	1,880	(1,880)	-
Brunch Hub & Admin Support workers	-	19,467	19,467
Eyemouth Harbour Toilets	-	4,550	4,550
Core Community Initiatives	-	3,014	3,014
BHA - Xmas Hampers Project	<u>-</u>	<u>376</u>	<u>376</u>
	<u>40,238</u>	<u>15,785</u>	<u>56,023</u>
<b>TOTAL FUNDS</b>	<u>53,517</u>	<u>20,300</u>	<u>73,817</u>

**EYEMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

9. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,937	(24,931)	5,006
Community Development Manager	7,000	(7,000)	-
Cost of living additional funds	-	(491)	(491)
	<u>36,937</u>	<u>(32,422)</u>	<u>4,515</u>
<b>Restricted funds</b>			
Get into Summer	-	(673)	(673)
Hardship Fund	-	(315)	(315)
Neighbourly	-	(26)	(26)
Eyemouth Larder & Community Fridge	-	(3,014)	(3,014)
Womens Chill, Skill and Chat	-	(2,220)	(2,220)
Make a Splash - Lottery funded	52,580	(55,773)	(3,193)
Crucial Crew	-	(301)	(301)
Air Fryer Courses	-	(1,880)	(1,880)
Brunch Hub & Admin Support workers	20,000	(533)	19,467
Eyemouth Harbour Toilets	5,000	(450)	4,550
Core Community Initiatives	4,400	(1,386)	3,014
BHA - Xmas Hampers Project	500	(124)	376
	<u>82,480</u>	<u>(66,695)</u>	<u>15,785</u>
<b>TOTAL FUNDS</b>	<u>119,417</u>	<u>(99,117)</u>	<u>20,300</u>

**EYEMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

9. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 24.6.23 £	Net movement in funds £	Transfers between funds £	At 23.6.24 £
<b>Unrestricted funds</b>				
General fund	3,234	7,992	1,501	12,727
Community Development Manager	4,200	(4,200)	-	-
Cost of living additional funds	<u>1,151</u>	<u>(599)</u>	-	<u>552</u>
	8,585	3,193	1,501	13,279
<b>Restricted funds</b>				
Youth Services	5,571	(5,304)	(267)	-
Get into Summer	2,317	(1,644)	-	673
Hardship Fund	907	(352)	-	555
Neighbourly	302	(276)	-	26
The Ways to Project	15,492	(14,653)	(839)	-
Warm and Well	4,173	(3,794)	(379)	-
Community Lunch Eyemouth Life				
Working Group	314	(314)	-	-
Eyemouth Larder & Community Fridge	661	4,547	-	5,208
Summer Fruits	90	-	(90)	-
Volunteer Development for Eyemouth	235	(219)	(16)	-
Whole Systems Approach - Community				
Lunch	47	(137)	90	-
Womens Chill, Skill and Chat	-	2,220	-	2,220
Make a Splash - Lottery funded	-	28,510	-	28,510
Crucial Crew	-	1,166	-	1,166
Air Fryer Courses	-	<u>1,880</u>	-	<u>1,880</u>
	<u>30,109</u>	<u>11,630</u>	<u>(1,501)</u>	<u>40,238</u>
<b>TOTAL FUNDS</b>	<u><u>38,694</u></u>	<u><u>14,823</u></u>	<u><u>-</u></u>	<u><u>53,517</u></u>

**EYMOUTH DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 23 JUNE 2025**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,568	(19,576)	7,992
Community Development Manager	7,000	(11,200)	(4,200)
Cost of living additional funds	<u>702</u>	<u>(1,301)</u>	<u>(599)</u>
	35,270	(32,077)	3,193
<b>Restricted funds</b>			
Youth Services	-	(5,304)	(5,304)
Get into Summer	-	(1,644)	(1,644)
Hardship Fund	-	(352)	(352)
Neighbourly	-	(276)	(276)
The Ways to Project	-	(14,653)	(14,653)
Warm and Well	-	(3,794)	(3,794)
Community Lunch Eyemouth Life Working Group	-	(314)	(314)
Eyemouth Larder & Community Fridge	6,200	(1,653)	4,547
Volunteer Development for Eyemouth	-	(219)	(219)
Whole Systems Approach - Community Lunch	-	(137)	(137)
Womens Chill, Skill and Chat	2,300	(80)	2,220
Make a Splash - Lottery funded	61,940	(33,430)	28,510
Crucial Crew	4,800	(3,634)	1,166
Air Fryer Courses	<u>1,880</u>	<u>-</u>	<u>1,880</u>
	<u>77,120</u>	<u>(65,490)</u>	<u>11,630</u>
<b>TOTAL FUNDS</b>	<u>112,390</u>	<u>(97,567)</u>	<u>14,823</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 23 June 2025.

**EYEMOUTH DEVELOPMENT TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 23 JUNE 2025**

	Unrestricted funds £	Restricted funds £	23/6/25 Total funds £	23/6/24 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Appeals and donations	15,922	-	15,922	12,669
Grants	<u>10,072</u>	<u>82,480</u>	<u>92,552</u>	<u>94,086</u>
	25,994	82,480	108,474	106,755
<b>Other trading activities</b>				
Fundraising	485	-	485	418
Kirk Square income	1,237	-	1,237	720
Advertising sales	2,225	-	2,225	1,500
Hall Hire	<u>450</u>	<u>-</u>	<u>450</u>	<u>594</u>
	4,397	-	4,397	3,232
<b>Charitable activities</b>				
Twilight entry fees	2,571	-	2,571	2,403
Fundraising income	<u>3,975</u>	<u>-</u>	<u>3,975</u>	<u>-</u>
	<u>6,546</u>	<u>-</u>	<u>6,546</u>	<u>2,403</u>
<b>Total incoming resources</b>	36,937	82,480	119,417	112,390
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Costs of charitable projects	13,804	8,151	21,955	27,210
Volunteer expenses	<u>15</u>	<u>2,736</u>	<u>2,751</u>	<u>1,696</u>
	13,819	10,887	24,706	28,906
<b>Support costs</b>				
<b>Other</b>				
Wages	22	45,682	45,704	46,503
Rent and rates	2,335	37	2,372	2,234
Insurance	718	-	718	546
Other property costs	531	1,221	1,752	1,006
Staff training	-	24	24	2,073
Office expenses	2,963	3,447	6,410	6,418
Subscriptions	659	-	659	921
Accountancy	816	-	816	780
Consultancy fees	9,983	5,230	15,213	7,503
Depreciation of tangible fixed assets	<u>576</u>	<u>167</u>	<u>743</u>	<u>677</u>
	<u>18,603</u>	<u>55,808</u>	<u>74,411</u>	<u>68,661</u>
<b>Total resources expended</b>	<u>32,422</u>	<u>66,695</u>	<u>99,117</u>	<u>97,567</u>
<b>Net income</b>	<u><u>4,515</u></u>	<u><u>15,785</u></u>	<u><u>20,300</u></u>	<u><u>14,823</u></u>

This page does not form part of the statutory financial statements